

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

[✓] Re-Certification

Name of Management Organisation : **Samsam Mill, PT Ivo Mas Tunggal subsidiary of Golden Agri Resources Ltd.**

Plantation Name : PT Ivo Mas Tunggal, Samsam Estate, Palapa Estate and Kandistasari Estate

Location : Bekalar Village, Sub District of Kandis, District of Siak, Riau Province, Indonesia

Certificate Code : **MUTU-RSPO/031**

Date of registration : 14 October 2013

Date of Certificate Issue : 18 October 2023

Date of Certificate Expiry : 13 October 2028

Date of License Issue : 14 December 2023

Date of License Expiry : 13 October 2024

| Assessment | Assessment Date | PT. Mutuagung Lestari Tbk Auditor | Reviewed by | Approved by |
|-------------|------------------------------|--|-------------------|--------------------------|
| RC-2 | 26, 28-31 August 2023 | Rahmat Abdiansyah (Lead Auditor), Hasiholan Sihombing, Rizki Tanaya and Ririn Sipayung | Harso Yuli Antena | Octo H.P.N Nainggolan |

| Assessment | Approved by MUTUAGUNG LESTARI on: |
|-------------|-----------------------------------|
| RC-2 | 24 November 2023 |

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 MUTU Certification • Accredited by Accreditation Services International
 on March 12th, 2014 with registration number **ASI-ACC-055**

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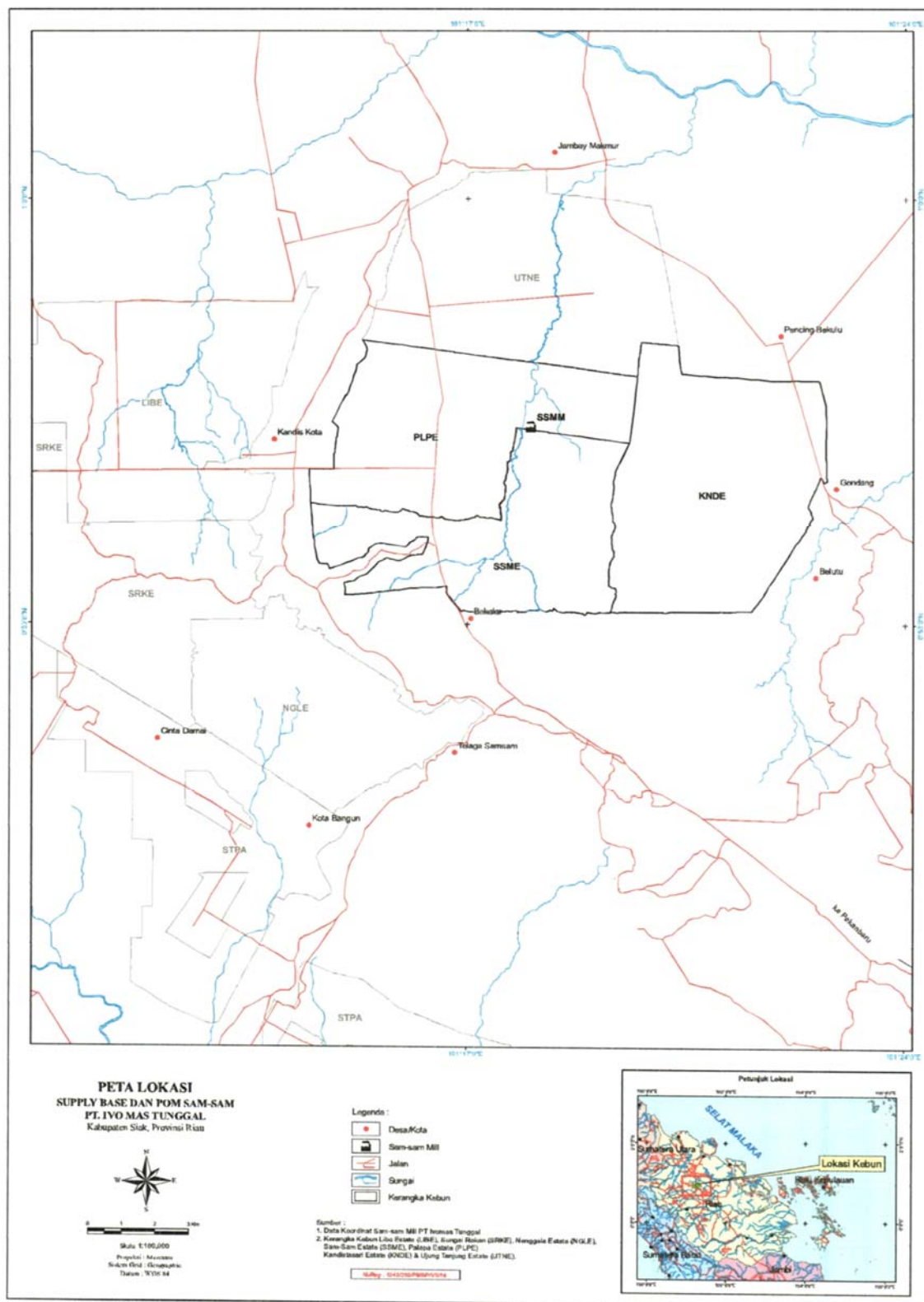
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Figure 1. Location Map of PT Ivo Mas Tunggal – Samsam Mill



Figure 2. Operational Map of Operational Map of PT Ivo Mas Tunggal



Abbreviations Used

| | | |
|---------|---|--|
| ANDAL | : | <i>Analisa Dampak Lingkungan</i> / Environmental Impact Assessment |
| ASA | : | Annual Surveillance Assessment |
| BKS PPS | : | <i>Badan Kerja Sama Perusahaan Perkebunan Sumatera</i> / Cooperation Body of Sumatera Plantation Companies |
| BOD | : | Biochemical Oxygen Demand |
| CD | : | Community Development |
| CH | : | Certificate Holder |
| CLA | : | Cooperative Labour Agreement |
| CPI | : | Caltex Pacific Indonesia |
| CPO | : | Crude Palm Oil |
| CSR | : | Corporate Social Responsibility |
| DPLH | : | <i>Dokumen Pengelolaan Lingkungan Hidup</i> / Environmental Management Document |
| EBS | : | Empty Bunch Spreader |
| EFB | : | Empty Fruit Bunch |
| EIA | : | Environmental Impact Assessment |
| FFB | : | Fresh Fruit Bunch |
| GAPKI | : | <i>Gabungan Pengusaha Kelapa Sawit Indonesia</i> |
| GAR | : | Golden Agri Resources |
| GSIS | : | GAR Information Sustainability Information System |
| HIRAC | : | Hazard Identification Risk Assessment Control |
| HCV | : | High Conservation Value |
| HGU | : | <i>Hak Guna Usaha</i> (Land Title) |
| ILO | : | International Labour Organization |
| IMT | : | Ivo Mas Tunggal |
| IPM | : | Integrated Pest Management |
| ISBPR | : | <i>Identifikasi Sumber, Bahaya Penilaian dan Pengendalian Resiko</i> / Hazard Identification Risk Assessment & Determining Control |
| KNDE | : | Kandistasari Estate |
| KSBSI | : | <i>Konfederasi Serikat Buruh Sejahtera Indonesia</i> / Indonesian Labor Union Confederation |
| KUD | : | <i>Koperasi Unit Desa</i> / Village Cooperatives |
| LBH | : | <i>Lembaga Bantuan Hukum</i> / Legal Aid Foundation |
| LIBE | : | Libo Estate |
| LIBM | : | Libo Mill |
| LOTO | : | Lock Out Tag Out |
| MSDS | : | Material Safety Data Sheet |
| NGLE | : | Nenggala Estate |
| OHS | : | Occupational Health and Safety |
| OIA | : | Operational Internal Audit |
| P2K3 | : | <i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i> / OHS Committee |
| PK | : | Palm Kernel |
| PKB | : | <i>Perjanjian Kerja Bersama</i> |
| PKWT | : | <i>Perjanjian Kerja Waktu Tertentu</i> |
| PLPE | : | Palapa Estate |
| POM | : | Palm Oil Mill |
| POME | : | Palm Oil Mill Effluent |
| PPE | : | Personal Protective Equipment |
| PT | : | <i>Pekerja Tetap</i> / Permanent Worker |
| PSM | : | <i>Perusahaan Sinar Mas</i> |
| RKL-RPL | : | <i>Rencana Pengelolaan Lingkungan-Rencana Pemantauan Lingkungan</i> / Environmental |

| | | |
|-----------|---|--|
| | | Management Plan-Environmental Monitoring Plan |
| RSPO | : | Roundtable Sustainable Palm Oil |
| RTE | : | Rare, Threatened or Endanger |
| SIA | : | Social Impact Assessment |
| SOP | : | Standard Operating Procedure |
| SPO | : | Sustainable Palm Oil |
| SPPP-SPSI | : | <i>Serikat Pekerja Pertanian Perkebunan-Serikat Pekerja Seluruh Indonesia/ Agricultural Workers Union - Indonesian Workers Union</i> |
| SPPI | : | <i>Serikat Perjuangan Pekerja Indonesia/United Struggle of Indonesian Workers</i> |
| SRKE | : | Sei Rokan Estate |
| SSME | : | Samsam Estate |
| SSMM | : | Samsam Mill |
| UTNE | : | Ujung Tanjung Estate |
| UTJM | : | Ujung Tanjung Mill |
| WTP | : | Water Treatment Plant |
| WWTP | : | Waste Water Treatment Plant |

| | | | |
|-------|---|--|----------------------------|
| 1.0 | SCOPE OF THE CERTIFICATION ASSESSMENT | | |
| 1.1 | Assessment Standard Used | | |
| | | <ul style="list-style-type: none">• RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, endorsed on 12 November 2020.• Indonesia National Interpretation of Principles and Criteria for Sustainable Palm Oil Production 2018, endorsed on 20th April 2020. | |
| | | | |
| 1.2 | Organization Information | | |
| 1.2.1 | Organization name listed in the certificate | PT IVO MAS TUNGGAL Subsidiary of Golden Agri Resources Ltd | |
| 1.2.2 | Contact person | Yahya Mustakim | |
| 1.2.3 | Organisation address and site address | RSPO registered company: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535 Liaison Office: Sinar Mas Land Plaza, Tower II, 30th Floor Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia | |
| 1.2.4 | Telephone | (+62-21) 50338899 | |
| 1.2.5 | Fax | (+62-21) 50389999 | |
| 1.2.6 | E-mail | Yahya-mustakim@sinarmas-agri.com | |
| 1.2.7 | Web page address | www.goldenagri.com.sg | |
| 1.2.8 | Management Representative who completed the application for certification | Yahya Mustakim | |
| 1.2.9 | Registered as RSPO member | 1-0096-11-000-00 – 31 March 2011 | |
| | | | |
| 1.3 | Type of Assessment | | |
| 1.3.1 | Scope of Assessment and Number of Management Unit | Samsam Palm Oil Mill, Samsam Estate, Palapa Estate, and Kandistasari Estate | |
| 1.3.2 | Type of certificate | Single | |
| | | | |
| 1.4 | Locations of Mill and Plantation | | |
| 1.4.1 | Location of Mill | | |
| | Name of Mill | Location | Coordinate |
| | | | LatitudeLongitude |
| | Samsam Mill | Village of Bekalar, Sub District of Kandis, District of Siak, Riau Province, Indonesia | N 0° 56' 14"E 101° 18' 00" |
| 1.4.2 | Location of Certification Scope of Supply Base | | |
| | Name of Supply Base | Location | Coordinate |
| | | | LatitudeLongitude |
| | Samsam Estate | Village of Bekalar, Sub District of Kandis, District of Siak, Riau Province, Indonesia | N 0° 56' 11"E 101° 18' 00" |
| | Palapa Estate | Village of Bekalar, Sub District of Kandis, | N 0° 56' 40"E 101° 16' 51" |

| | | | | | |
|--|--|---|--------------------|---------------------|------------|
| | | District of Siak, Riau Province, Indonesia | | | |
| | Kandistasari Estate | Village of Belutu and Garut, Sub District of Kandis, District of Siak, Riau Province, Indonesia | N 0° 55' 38" | E 101° 21' 05" | |
| | | | | | |
| 1.5 | Description of Area Statement | | | | |
| 1.5.1 | Tenure | | | | |
| | • State | | 13,432.09 Ha | | |
| | • Community | | - Ha | | |
| | Total | | | | |
| Note: the scope of certification is not the same as the HGU owned because some areas are included in the scope of certification for Ujung Tanjung Mill | | | | | |
| 1.5.2 | Area Statement | | | | |
| | Description | | PT Ivo Mas Tunggal | TOTAL (Ha) | |
| | Total area | | 9,584.57 | 9,584.57 | |
| | Mature area | | 8,758.74 | 8,758.74 | |
| | Immature area | | 150.34 | 150.34 | |
| | Infrastructure (Road) | | 322.00 | 322.00 | |
| | Building | | 86.56 | 86.56 | |
| | Mill | | 6.78 | 6.78 | |
| | Enclave | | 24.46 | 24.46 | |
| | Trench/ swamp/ river | | 67.51 | 67.51 | |
| | Nursery | | 16.41 | 16.41 | |
| | Others area (Grid line, pipe line, field and road) | | 151.77 | 151.77 | |
| | HCV (HCV Areas include to planted area) * | | 261.69 | 261.69 | |
| | | | | | |
| 1.6 | Planting Year and Cycles | | | | |
| 1.6.1 | Age profile of planting year | | | | |
| | Planting Year | Palapa Estate | Samsam Estate | Kandistasari Estate | TOTAL (Ha) |
| | 1987 | 36.43 | 35.09 | - | 71.52 |
| | 1988 | 18.93 | 29.92 | 15.58 | 64.43 |
| | 1992 | - | - | 66.92 | 66.92 |
| | 1993 | - | - | 6.54 | 6.54 |
| | 2009 | 20.90 | - | - | 20.90 |
| | 2010 | 56.33 | - | - | 56.33 |
| | 2013 | - | 420.34 | - | 420.34 |
| | 2014 | 483.41 | 362.35 | - | 845.76 |
| | 2015 | - | 679.22 | - | 679.22 |
| | 2016 | 276.07 | - | - | 276.07 |
| | 2017 | 728.91 | 1,004.11 | - | 1,733.02 |
| | 2018 | 959.61 | - | - | 959.61 |
| | 2019 | - | - | 1,764.97 | 1,764.97 |
| | 2020 | 365.03 | 82.09 | 1,345.99 | 1,793.11 |
| | Mature Area | 2,945.62 | 2,613.12 | 3,200.00 | 8,758.74 |
| | 2021 | - | - | 150.34 | 150.34 |
| | Immature Area | - | - | 150.34 | 150.34 |

| | | | | | | | | |
|-------|---|----------------------------|--------------------------------|----------------------------|---|---------------------------------------|-------------------|---|
| | TOTAL | 2,945.62 | 2,613.12 | 3,350.34 | 8,909.08 | | | |
| 1.6.2 | New Planting area after January 2010 | | | - Ha | | | | |
| 1.6.3 | Planting Cycle | | | 2 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 Out put (tonnes) | Extraction (%) | Palm Kernel Out put (tonnes) | Extraction (%) | |
| | Samsam Mill | 60 | 236,893.01 | 43,511.02 | 18.37 | 10,996.97 | 4.64 | |
| | *Production data source from August 2022 to July 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) | | % |
| | Samsam Estate | 2,812.13 | 2,613.12 | 67,950.41 | 26.00 | 16,823.19 | 24.76 | |
| | Kandistasari Estate | 3,562.64 | 3,200.00 | 27,525.97 | 8.60 | 26,596.23 | 96.62 | |
| | Palapa Estate | 3,209.80 | 2,945.62 | 70,140.53 | 23.81 | 14,925.78 | 21.28 | |
| | TOTAL | 9,584.57 | 8,758.74 | 165,616.91 | 18.90 | 58,345.20 | 35.23 | |
| | *Production data source from August 2022 to July 2023 | | | | | | | |
| | **FFB from Samsam Estate, Kandistasari Estate and Palapa Estate partially sent to Libo Mill and Ujung Tanjung Mill (GAR Group). | | | | | | | |
| 1.7.3 | FFB description from other source | | | | | | | |
| | Name of sources/Organization | Type of Organization | number of smallholders | Production Area (Ha) | Supplied to Mill FFB (tones/year) | | | |
| | Ujung Tanjung Estate (Certified RSPO) | PT Ivo Mas Tunggal | - | 2,874.88 | 11,728.91 | | | |
| | Nenggala Estate (Certified RSPO) | PT Ivo Mas Tunggal | - | 2,046.31 | 62.27 | | | |
| | Sei Rokan Estate (Certified RSPO) | PT Ivo Mas Tunggal | - | 3,819.45 | 51.07 | | | |
| | Libo Estate Estate (Certified RSPO) | PT Ivo Mas Tunggal | - | 4,425.07 | 44.05 | | | |
| | Total Certified | | | | | 11,886.30 | | |
| | Samsam Estate (Non Certified) | PT Ivo Mas Tunggal | - | 88.78 | 655.55 | | | |
| | Kandistasari Estate (Non Certified) | PT Ivo Mas Tunggal | - | 363.31 | 464.94 | | | |
| | Ujung Tanjung Estate (Non Certified) | PT Ivo Mas Tunggal | - | 474.41 | 1,138.32 | | | |
| | Nenggala Estate (Non Certified) | PT Ivo Mas Tunggal | - | 761.76 | 2.27 | | | |
| | Sei Rokan Estate (Non Certified) | PT Ivo Mas Tunggal | - | 95.62 | 8.82 | | | |
| | PT Saut Dorna Maduma (Non Certified) | Third Party | - | - | 37,583.56 | | | |
| | CV Siboru Tua (Non | Third Party | - | - | 30,310.82 | | | |

| | | | | | | | | |
|-------|--|------------------------|---|--|------------------------|-----------------|----------------|---------------------|
| | Certified) | | | | | | | |
| | CV Rado Bussness (Non Certified) | Third Party | - | - | 96,661.74 | | | |
| | Total Non Certified | | | | 166,826.02 | | | |
| | *Production data source from August 2022 to July 2023 | | | | | | | |
| 1.7.4 | Product categories | | FFB, CPO, PK | | | | | |
| | | | | | | | | |
| 1.8 | Tonnage of Product | | | | | | | |
| 1.8.1 | Past Annual Claim Certified Product | | Last Year Projected Certified Volume (MT) | Last Year Actual Certified Volume (August 2022 – July 2023) + Opening Stock (MT) | | | | |
| | FFB Processed | | 126,000 | 69,887.526 | | | | |
| | CPO Production | | 22,600 | 13,948.739 | | | | |
| | Palm Kernel (PK) Production | | 6,300 | 3,313.997 | | | | |
| | *Production data source from August 2022 to July 2023 | | | | | | | |
| 1.8.2 | Product selling | | | | | | | |
| | Type of selling product | | Actual selling product for last year (MT) | | | | | |
| | CSPO sold as RSPO certified product | | 13,378.48 | | | | | |
| | CSPK sold as RSPO certified product | | 3,175.01 | | | | | |
| | CSPO sold under another scheme | | 0 | | | | | |
| | CSPK sold under another scheme | | 0 | | | | | |
| | CSPO sold as conventional | | 0 | | | | | |
| | CSPK sold as conventional | | 0 | | | | | |
| | *Note: Sales of CSPO after adding opening stock | | | | | | | |
| 1.8.3 | Estimate of Certified FFB Claim | | | | | | | |
| | Name of Estates | Total Area (Ha) | Production Area (Ha) | FFB (tones/year) | Yield (tones/ha/ year) | | | |
| | Samsam Estate | 2,812.13 | 2,613.12 | 70,000 | 26.78 | | | |
| | Kandistasari Estate | 3,562.64 | 3,200.00 | 29,000 | 9.06 | | | |
| | Palapa Estate | 3,209.80 | 2,945.62 | 72,000 | 24.44 | | | |
| | TOTAL | 9,584.57 | 8,758.74 | 171,000 | 19.52 | | | |
| | *Projected FFB production for 12 months of certificate | | | | | | | |
| 1.8.4 | Estimate of Certified Palm Product Claim | | | | | | | |
| | Name of Mill | Capacity (tones/ hour) | FFB Processed (tones/year) | CPO | | Palm Kernel | | Supply Chain Module |
| | | | | Out put (tones) | Extraction (%) | Out put (tones) | Extraction (%) | |
| | Samsam | 60 | 171,000 | 32,490 | 19.00 | 7,951 | 4.65 | MB |
| | *Projected CSPO and CSPK production for 12 months of certificate | | | | | | | |
| 1.9 | Other Certifications | | | | | | | |

| | | | | | | |
|---|--|--|-----------------|---|-----------|--|
| | ISO 9001:2008 | | | - | | |
| | ISO 14001: 2004 | | | - | | |
| | OHSAS 18001:2007 | | | - | | |
| | ISCC | | | EU-ISCC-Cert-ID218-20230031 valid until 31 January 2024 | | |
| | ISPO | | | MUTU-ISPO/005 valid until 26 July 2023. | | |
| | | | | | | |
| 1.10 | Time Bound Plan | | | | | |
| 1.10.1 | Time Bound Plan for Other Management Units | | | | | |
| Management Unit | | Estate (Supply Base) | Time Bound Plan | Location | Status | |
| Mill | Time Bound Plan | | | | | |
| Pangkalan Panji Mill (PT Sawit Mas Sejahtera) | 2013 | Sawit Mas Estate | 2013 | Sumatera Selatan Province | Certified | |
| | | Sawit Mas Estate (HGU on progress – 2,291 Ha) | 2024 | | - | |
| Bumi Sawit Mill (PT Bumi Sawit Permai) | 2013 | Bumi Sawit Estate | 2013 | Sumatera Selatan Province | Certified | |
| | | Bumi Sawit Estate (HGU on progress – 773.39 Ha) | 2024 | | - | |
| Muara Kandis Mill (PT Djuanda Sawit Lestari) | 2013 | Muara Tawas Estate | 2013 | Sumatera Selatan Province | Certified | |
| | | Muara Kandis Estate | 2013 | | Certified | |
| | | Muara Kandis Estate (HGU on progress – 418.49 Ha) | 2023 | | - | |
| | | Muara Tawas Estate (HGU on progress – 57.7 Ha) | 2023 | | - | |
| | | Smallholder (KKPA Pandawa) | 2024 | | - | |
| Sungai Rungau Mill (PT Sumber Indah Perkasa) | 2013 | Sungai Rungau Estate | 2013 | Kalimantan Tengah Province | Certified | |
| | | Sungai Seruyan Estate | 2013 | | Certified | |
| | | Terawan Estate | 2013 | | Certified | |
| | | Tangar Estate | 2013 | | Certified | |
| | | Bukit Tiga Estate | 2013 | | Certified | |
| Bukit Perak Mill (PT Bumi Permai Lestari) | 2013 | Bukit Perak Estate | 2013 | Bangka Belitung Province | Certified | |
| | | Bukit Permata Estate | 2013 | | Certified | |
| | | Bukit Permai Estate (PT Agrolestari Subur Sejahtera) | 2024 | | - | |
| | | Bukit Lestari estate (PT Agrolestari Hijau Sentosa) | 2024 | | - | |
| Tanjung Kembiri Mill (PT Forestalestari Dwikarya) | 2013 | Tanjung Kembiri Estate | 2013 | Bangka Belitung Province | Certified | |
| | | Tanjung Rusa Estate | 2013 | | Certified | |
| | | Tanjung Rusa Estate (HGU on process 48.81 Ha) | 2024 | | - | |

| | | | | | |
|--|------|--|------|---------------------------|-----------|
| | | Tanjung Sawit Estate (PT Palmindo Biliton Berjaya) | 2024 | | - |
| | | Tanjung Sawit Plasma (PT Palmindo Biliton Berjaya) | 2024 | | - |
| | | Tanjung Rusa KKPA | 2024 | | - |
| Sungai Buaya Mill (PT Sumber Indah Perkasa) | 2014 | Sungai Buaya Estate | 2014 | Lampung Province | Certified |
| | | Sungai Buaya Estate (HGU on process – 155.46 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) | 2022 | 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 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) | 2024 | | - |

| | | | | | |
|--|------|--|------|-----------------------------|-----------|
| | | Plasma) | | | |
| Perdana Mill (PT Binasawit Pratama) | 2023 | 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 Lestari) | 2023 | 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) | 2022 | Belian Estate | 2022 | Kalimantan Barat Province | ST-1 |
| | | Tengkawang Estate | 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) | 2022 | 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 | | - |

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|---|------|---|------|-----------------------------|-----------|
| | | Sungai Lingsing Estate (PT Prima Cipta Mandiri) | 2023 | | - |
| Tangar Mill (PT Mitrakarya Agroindo) | 2023 | 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) | 2023 | 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) | 2023 | 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 |

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|--|------|--|------|----------------------------|-----------|
| | | Medang Sari Estate (PT Satya Kisma Usaha) | 2025 | | - |
| Semilar Mill (PT Tampilan 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 Tampilan 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) | 2022 | Gunung Kombeng KKPA | 2024 | Kalimantan Timur Province | - |
| Rantau Panjang (PT Kresna Duta Agroindo) | 2022 | 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) | 2014 | Bangko Estate | 2014 | Jambi Province | Certified |

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|--|------|---|------|-----------------------------|-----------|
| Kresna Duta Agroindo) | | 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 KKPA | 2015 | | Certified |
| | | Muara Kilis Estate | 2015 | | Certified |
| | | Muara Kilis Estate (RacP process - 1,460.54 Ha) | 2015 | | Certified |
| | | Kilis KKPA | 2024 | | - |
| Bukit Kapur Mill (PT SMART Tbk) | 2022 | 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 | | - |
| | | Kandistasari Estate | 2009 | | Certified |
| | | Kandistasari 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 |
| | | Ujung Tanjung Estate (HGU on progress – 557.3 Ha) | 2024 | | - |
| 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 | | - |

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|--|------|--|------|-----------------------------|-----------|
| | | 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 |
| | | 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 |
| | | Indrasakti Plasma | 2011 | | Certified |
| Bumipalma Mill (PT Bumipalma Lestari Persada) | 2012 | Bumi Lestari Estate | 2012 | Riau Province | Certified |
| | | Bumi Palma Estate | 2012 | | Certified |
| | | Bumi Sentosa Estate | 2012 | | Certified |
| | | Bumi Palma Estate (HGU on process – 39.21 Ha) | 2024 | | - |
| | | Kharisma Estate (PT Kharisma Riau Sentosa Prima) | 2024 | | - |
| | | Kharisma Plasma (PT Kharisma Riau Sentosa Prima) | 2024 | | - |
| | | Mandian Jaya Plasma (PT Meganusa Inti Sawit) | 2024 | | - |
| Sawita Mill (PT Sawitakarya Manunggul) | 2022 | Sawita Estate | 2023 | Kalimantan Selatan Province | ST-1 |
| | | Pamukan Estate | 2023 | | ST-1 |
| | | Sawita KKPA | 2024 | | ST-1 |
| Kenari Mill (PT Bangun Nusa Mandiri) | 2023 | Gaharu Estate (PT Bangun Nusa Mandiri) | 2025 | Kalimantan Barat Province | - |
| | | Kenari Estate (PT Bangun Nusa Mandiri) | 2025 | | ST-1 |
| | | Keranji Estate (PT Bangun Nusa Mandiri) | 2025 | | ST-1 |
| | | Smallholder (Gaharu Plasma) | 2025 | | - |
| | | Smallholder (Kenari Plasma) | 2024 | | - |
| 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) | 2023 | Sungai Perak Estate | 2024 | Kalimantan | - |

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|--|------|---|------|---------------------------|---|
| Kruing Lestari Jaya) | | Sungai Basung Estate | 2024 | Timur Province | - |
| | | Sungai Pikan Estate | 2024 | | |
| | | Sungai Pilos Estate | 2024 | | - |
| | | Sungai Pikan Plasma | 2024 | | |
| Sungai Kedang Mill (PT Harapan Rimba Raya) | 2023 | Sungai Kedang Estate | 2024 | Kalimantan Timur Province | - |
| | | Sungai Tohan Estate | 2024 | | - |
| | | Kedang Pahu Estate | 2024 | | - |
| | | Sungai Pahu Estate (PT Rimba Rayatama Jaya) | 2024 | | - |
| | | Sungai Tohan Plasma | 2024 | | |
| | | Sungai Pahu Plasma (PT Rimba Rayatama Jaya) | 2024 | | |

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

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

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

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

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

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

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

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

- PT Sawit Mas Sejahtera (Sawit Mas Estate)
- PT Bumi Sawit Permai (Bumi Sawit Estate)

- PT Djuanda Sawit Lestari (Muara Kandis Estate & Muara Tawas Estate)
- PT Forestalestari Dwikarya (Tanjung Rusa Estate)
- PT Sumber Indah Perkasa (Sungai Merah Estate and Sungai Buaya Estate). Based on the results of the ASA 1.4 audit, it is known that the Sungai Buaya Estate HGU for an area of 99.89 Ha has been issued, namely SK Number 2/HGU/BPN.18/2019 on June 12 2019 and certificate No. 36 of 2019 for an area of 26.18 Ha with a date of issue August 20, 2019 with a validity period of up to June 12, 2049. For an area of 73.71 Ha, HGU certificates have been issued with Certificate Number 37 of 2019 (Decree Number 1/HGU/BPN.18/2019 on June 12, 2019) with the date of issue 20 August 2019 with validity period until 12 June 2049. For Sungai Merah Estate HGU has also been issued, namely SK HGU No. 1/HGU/BPN.18/2018 dated 8 November 2018 for an area of 241.54 Ha and HGU certificate No. 82 of 2019 area of 2,415,400 M2. The issuance date of the certificate is March 06, 2019 and the period of expiry of the rights is November 08, 2049
- PT SMART Tbk (Kinta Pura Estate)
- PT Tapian Nadenggan (Long Buluh Estate and Bukit Subur Estate)
- PT Ivo Mas 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 Tapian Nadenggan (Sei Rindu Estate)
- PT Kruing Lestari Jaya (Sungai Perak Mill and supply base), doesn't have land use title (HGU), the HGU is still on process.

In this assessment TBP becomes non conformity, where :

- RSPO Certification System Clause 5.5.2 (a) explains that all plantations and mills must be certified within 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 process flow for the time bound plan (TBP) Revision explained that:
 1. Since the RSPO Certification System document was made effective from 1 July, 2018, existing RSPO members have 5 years from this date to comply with these requirements. This means any grower member with management unit(s) that have not yet been certified will need to ensure that the uncertified management unit(s) are certified by 30 June, 2023.
 2. Changes of the TBP due to deviation of the maximum period. The request for approval is send to RSPO via email by using the TBP Revision Template which can be downloaded from the RSPO website.
- Partial certification of Golden Agri Resources for Un Certified units on January 30, 2023, it is known that there are units that underwent Partial Certification Audits, for example the PT Ivo Mas Tunggal unit (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, and Nenggala Estate) with results still in progress. HGU management process.
- Based on the results of document verification and field visits, it is known that there are Non Certified areas in the Nenggala Estate and Sei Rokan Estate units, with details:
 1. Sei Rokan Estate covering an area of 102.7 Ha
 2. Nenggala Estate with an area of 419.9 hectares
- The Unit of Certification has reported the GAR Bound Plan Team to RSPO and has received approval from RSPO on 14 June 2022. However, based on the verification results of the GAR Bound Plan Team documents that have been approved by 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.
- The unit of certification has shown the RSPO document TBP Non-Certified areas in the Certified Estate which was signed by the Head of Operations Sustainability on December 5, 2022. The results

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| | <p>of the document verification found that the Non-Certified Areas were in Sei Rokan Estate, Nenggala Estate, Samsam Estate, and Ujung Tanjung estate is planned to be certified in 2024, however the TBP for this area has not received approval from the RSPO.</p> <p>Based on explanation above, the Unit of Certification has not been able to show evidence that the Time Bound Plan for several uncertified units exceeding 30 June 2023 has been reported and has received approval from the RSPO. This become non conformity No.2023.01.</p> |
| 1.10.2 | Progress of Associated Smallholders and Outgrowers for Certifiable Standard |
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| 2.0 | ASSESSMENT PROCESS |
| 2.1 | Assessment Team |
| RC | <p>1. Rahmat Abdiansyah (Lead Auditor). Indonesian citizen. Bachelor of Forestry from IPB University, with major in Forest Resources Conservation and Ecotourism. Has experience working in the Indonesian Palm Oil Farmers Organization and Indonesian private oil palm plantation companies. Participate in ISPO and RSPO Internal Auditor training in 2018, ISPO and P&C Certification Systems IHT in 2019, IHT ISO 19011, ISPO Auditor Training in 2020, RSPO Lead Auditor Training in 2020, SCCS in 2022, ISO 14001 and ISO 9001 Lead Auditor Training in 2020, and awareness of the RSPO Certification System and the RSPO P&C in 2019 and 2020. During this audit, he was assigned to verify legal aspects, land dispute, and SCCS.</p> <p>2. Hasiholan Sihombing (Auditor). 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. In this audit activity, verification is carried out on aspects of the worker welfares and transparency.</p> <p>3. Rizki Tanaya (Auditor). Indonesian citizen, Bachelor of Agriculture, Padjadjaran University. Trainings that have been attended include ISPO Auditor Training and Refreshment New ISPO Ministry of Agriculture 38 of 2020, RSPO SCCS Auditor Training, ISO 9001:2015 Lead Auditor Training, General OHS Expert Candidate Training, ISO 19011:2018 Internal Training, ISO 17021:2015, ISO 17065:2012, ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, ISO 50001:2018, FSC CoC, BAP, SEDEX/Smeta, and Global GAP. Has carried out several audit activities on environmental, conservation, Best Management Practice, OHS, Labor and Social aspects. During this assessment, verified the aspects of Best Management Practices and OHS Aspect.</p> <p>4. Ririn Sipayung (Auditor). Experience working as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia. The training that has been attended includes RSPO PNC 2018 Lead Auditor Training by Checkmark Training, IRCA 9001: 2015 Lead Auditor Training, Refreshment New ISPO (PERMENTAN 38 Year 2020), Awareness (ISO 9001, ISO 14001, ISO 45001: 2018, ISO 19011 : 2018, ISO 17021: 2015, ISO 17065: 2012), In House Training (Best Management Practice, Environment, Labor, Social, and Transparency), Prospective Occupational Safety and Health Expert (AK3U) by the RI Ministry of Labor, ISPO Auditor Certification by LPP and the ISPO Commission, Traceability Supply Chain and Smallholder Engagement and so on. Has carried out several audit activities since 2022 and in this audit, activity verified environmental, conservation and GHG aspects.</p> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari Tbk office.</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: 4 auditors</p> <p>Number of days for RC Onsite Audit: 5 days</p> <p>Number of working days for RC Onsite Audit: 20 Working days.</p> |
| 2.2.2 | Assessment Process |
| RC | <p>The assessment was conducted by measuring the sufficiency of document done by the PT Ivo Mas Tunggal 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 System for Principles and Criteria and RSPO Independent Smallholder Standards, Endorsed by the RSPO Board of Governors on 12 November 2020.</p> <p>The audit program is included as Appendix 2. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors</p> |

were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

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

The opening meeting was held on Monday 26 August 2023 at 08.00 am. As for the participants who attended the opening meeting included the Regional Controller, Production Controller, Estate Manager, Mill Manager, Support Team from sustainability department and other relevant staff Supported Team Jakarta and other staff at PT Ivo Mas Tunggal. While the closing meeting will take place on 31 August 2023 at 08.00 am. Attended by the same participants as the opening meeting.

The assessment program please find Appendix 2.

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| 2.2.3 | Locations of Assessment |
| RC | <p>The number of management units of this activity consists of one Mill (Samsam Mill) and three Estate (Samsam Estate, Palapa Estate, and Kandistasari Estate). In accordance with the sampling method in the certification system, if the number of Estate is less than four units, then all of them are included in the audit sample.</p> <p>Samsam Mill</p> <ul style="list-style-type: none"> • Security. Observation and interview with worker related to incoming FFB activity, OHS, environmental and worker welfare aspect. • Weighbridge. Field observations and interview related to working procedure, worker aspect, ethical aspect, and social aspect. • WWTP. Field observations related to WWTP entry, runoff, effluent testing. Officers are equipped with PPE and effluent discharge records. • Water Source Reservoir. Observations and interviews related to water management, recording of water use, health checks, PPE and waste management. • Empty bunch area. Field observations related to empty bunch management. • Employee Housing. Observation of the availability of infrastructure such as employee housing facilities, clean water facilities, educational facilities, religious facilities, health facilities and sports facilities. • Sortation Station. Observation and interview about worker welfare, hazardous waste management, OHS implementation, and understanding of work procedure • Loading Ramp Station. Observation and interview about worker welfare, hazardous waste management, OHS implementation, and understanding of work procedure • Sterilizer Station. Observation and interview about worker welfare, hazardous waste management, OHS implementation, and understanding of work procedure • Boiler Station. Observation and interview about worker welfare, hazardous waste management, OHS implementation, and understanding of work procedure • Engine Room Station. Observation and interview about worker welfare, hazardous waste management, OHS implementation, and understanding of work procedure • Chemical storage. Observation and interview about worker welfare, hazardous waste management, OHS implementation, and understanding of work procedure. • Material storage. Observation and interview about worker welfare, OHS implementation, and understanding of work procedure. • Workshop. Observation and interview related to workshop activity, OHS, environmental and worker welfare aspect. |

- **Hazardous Waste Temporary Storage.** Observation related to storage condition, hazardous waste stock, emergency response facility, and waste management.
- **Water Treatment Plant (WTP).** Observations and interviews related to work procedures, worker welfare, OHS, and environmental aspects.
- **Hydrant Simulation in Office Area.** Observation related to emergency response, readiness of firefighting equipment.

Palapa Estate

- **Harvesting, Block G57-G58, Division 4.** Field observations and interview related to working procedure, OHS, PPE, worker, and social aspect.
- **Harvesting, Block H44-47, Division 2.** Field observations and interview related to working procedure, OHS, PPE, worker, and social aspect.
- **Pest census, Block G57, Division 4.** Field observations and interview related to working procedure, OHS, PPE, worker, and social aspect.
- **Domestic Waste Landfill. Block I 45, Division 2.** Observation related domestic waste management.
- **Land Application Blok G52, Division 4.** Observation and interview with worker related to OHS, environmental and worker welfare aspect.
- **Fire Tower Blok I44, Division 2.** Observation of fire monitoring facilities.
- **Weeding Manual, Block G51, Division 4.** Field observations and interview related to working procedure, OHS, PPE, worker, and social aspect.
- **HGU Pole No. IMT 235 Block G67.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. IMT 241 Block H50.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. BM 01 Division 1.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. SS 01 Division 1.** Observation of the condition of the HGU boundary markers owned by the company.
- **HCV area Kandis River, Division 1, Block H04.** Field observation related to environmental aspects, and HCV border.
- **Hazardous Waste Temporary Storage.** Observations and interviews with officers related to material handling, work procedures, OHS, wages and environmental management.
- **Chemical warehouse.** Observation and interview related to chemical management, OHS, and environmental aspect.
- **Fertilizer warehouse.** Observation related to management of agrochemical material and waste, MSDS, emergency response facilities and the types of fertilizer used.
- **Firefighting warehouse and simulation of firefighting equipment.** Material handling observations for OHS and simulations.
- **Rinse House.** Observations related to the management of agrochemical materials and waste, MSDS, emergency response facilities and types of pesticides used.
- **Daycare.** Observations and interviews with workers related to labor and OHS aspects.
- **Employee Housing Division 2.** Observation of the availability of infrastructure such as employee housing facilities, clean water facilities, educational facilities, religious facilities, health facilities and sports facilities.

Samsam Estate

- **HGU Pole No. IMT 017 Block L32 Division 5.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. BM 013 Block L37 Division 5.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. BM 014 Block L37 Division 5.** Observation of the condition of the HGU boundary markers owned by the company.

- **HGU Pole No. IMT 015 Block L33 Division 5.** Observation of the condition of the HGU boundary markers owned by the company.
- **Non Certified Area. Block L32, L33, L37 and M37 Division 5.** Observations regarding the mechanism for implementing supply chain procedures.
- **Harvesting, Block K41, Division 5.** Observations and interview related to working procedure, OHS, PPE, worker, and social aspect.
- **Manual Upkeep, Block K49, Division 6.** Observations and interview related to working procedure, OHS, PPE, worker, and social aspect.
- **Manual Road Maintenance, Block K43 Division 5.** Observations and interview related to working procedure, OHS, PPE, worker, and social aspect.
- **Beneficial Plant Upkeep, Block K42, Division 5.** Observations and interview related to working procedure, OHS, PPE, worker, and social aspect.
- **Monitoring Barn of Owl, Block K41, Division 5.** Observations and interview related to working procedure, OHS, PPE, worker, and social aspect.
- **Agrochemical storage.** Observation and interview about worker welfare, hazardous waste management, OHS implementation, and understanding of work procedure.
- **Fertilizer storage.** Observation and interview about worker welfare, OHS implementation, and understanding of work procedure.
- **Material storage.** Observation and interview about worker welfare, OHS implementation, and understanding of work procedure.
- **Workshop.** Observation and interview related to workshop activity, OHS, environmental and worker welfare aspect.
- **Hazardous Waste Temporary Storage.** Observation related to storage condition, hazardous waste stock, emergency response facility, and waste management.
- **Firefighting Equipment Storage and fire simulation.** Observation and interview with worker related to implementation of emergency response, readiness of firefighting equipment.
- **Oil warehouse.** Observation and interview related to chemical management, OHS, and environmental aspects.
- **Fuel Tank.** Observation and interview related to chemical management, OHS, and environmental aspects.
- **Housing Complex of Division 6.** Observation and interview with residents related to housing facilities, domestic waste management.
- **Rinse House Division 6.** Observation of availability and condition of rinse houses, adequacy of water and storage places for work tools and PPE for spray workers
- **Daycare of Division 6.** Observation and interview with daycare officer related to implementation of daycare activity, OHS, environmental and worker welfare aspect.
- **Landfill Division 6.** Field observations regarding aspects of domestic waste management.
- **HCV Area (Angek Tapuak River Riparian), Block H50, Division 3.** Field observation related to conservation area management.

Kandistasari Estate

- **HGU Pole No. IMT 111 Block F04.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. IMT 108 Block F10.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. IMT 103 Block F17.** Observation of the condition of the HGU boundary markers owned by the company.
- **HGU Pole No. IMT 101 Block G19.** Observation of the condition of the HGU boundary markers owned by the company.
- **HCV area Bekalar River, Block H05.** Field observation related to environmental aspects, and HCV border.
- **Non-Certified Area Block E03.** Observations regarding the mechanism for implementing supply chain procedures.
- **Harvesting, Block K33, Division 5.** Observations and interview related to working procedure, OHS, PPE, worker,

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| | <p>and social aspect.</p> <ul style="list-style-type: none"> • Fire Tower, Block L26 Division 6. Observation of fire monitoring facilities. • Monitoring Barn of Owl, Block L26, Division 6. Observations and interview related to working procedure, OHS, PPE, worker, and social aspect. • Agrochemical storage. Observation and interview about worker welfare, hazardous waste management, OHS implementation, and understanding of work procedure. • Fertilizer storage. Observation and interview about worker welfare, OHS implementation, and understanding of work procedure. • Material storage. Observation and interview about worker welfare, OHS implementation, and understanding of work procedure. • Workshop. Observation and interview related to workshop activity, OHS, environmental and worker welfare aspect. • Hazardous Waste Temporary Storage. Observation related to storage condition, hazardous waste stock, emergency response facility, and waste management. • Firefighting Equipment Storage and fire simulation. Observation and interview with worker related to implementation of emergency response, readiness of firefighting equipment. • Oil warehouse. Observation and interview related to chemical management, OHS, and environmental aspects. • Fuel Tank. Observation and interview related to chemical management, OHS, and environmental aspects. • Housing Complex of Division 1. Observation and interview with residents related to housing facilities, domestic waste management. • Rinse House Division 1. Observation of availability and condition of rinse houses, adequacy of water and storage places for work tools and PPE for spray workers • Daycare of Division 1. Observation and interview with daycare officer related to implementation of daycare activity, OHS, environmental and worker welfare aspect. • Landfill Division 1. Field observations regarding aspects of domestic waste management. |
| 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 Ivo Mas Tunggal held by:</p> <ul style="list-style-type: none"> • Public Notification on website PT Mutuagung Lestari on 18 July 2023 • Public Announcement on website RSPO on 18 July 2023 • Public consultation with email to NGO on 14 August 2023 • Public consultation meeting with government institution in Siak District on 21 August 2023 • Public consultation meeting with internal stakeholders on 26 August 2023 <p>Numbers of input from stakeholders were clarified by PT Ivo Mas Tunggal can be seen in this report part 3.0 Summary of Arising Issues from Public and Auditor Verification.</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) month to twelve (12) month after date of annual license. |

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Samsam Mill – PT Ivo Mas Tunggal, Subsidiary of Golden Agri Resources Ltd. operation consisting of one (1) mill and three (3) oil palm estates.

During the assessment, there were one (1) Nonconformity were assigned against Minor Compliance Indicators, two (2) opportunities for improvement were identified. Further explanation of the non-conformities raised and corrective actions taken by the company are provided in section 3.5.

MUTUAGUNG LESTARI found that Samsam Mill – PT Ivo Mas Tunggal, Subsidiary of Golden Agri Resources Ltd. complied with the requirements of RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, endorsed by the RSPO Board of Governors on 12 November 2020 and Indonesia National Interpretation of Principles and Criteria for Sustainable Palm Oil Production 2018, endorsed on 20th April 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 unit of certification has a list of information/documents that can be accessed and/or shared with stakeholders such as government agencies and NGOs which is presented in document number F/SMART/UMUM/SADV/004/003 which was updated as of August 2, 2023. In the document There are 16 types of documents that can be accessed by stakeholders, including the following:</p> <ul style="list-style-type: none"> • Number of employees and list of basic wages and proof of payment of BPJS • Data on NPWP and Land Building Tax (PBB) • Payment of local taxes / levies • Environmental documents • Deed of establishment and amendments, area and production data and fertilization application data • Proof of ownership of land rights • HCV identification report • SIA identification report • Community empowerment program report • Report of the Committee for Occupational Health and Safety (P2K3) • Continuous improvement program document • RSPO audit report documents • Human Rights policy document • Complaints and dissatisfaction report. • Pollution Reduction and Prevention Plan • Negotiation Procedures <p>Based on interviews with government agencies and Bekalar Village, they already know the types of documents that can be accessed by the community by requesting with a written or verbal request to the company.</p> | |

1.1.2

Based on the results of interviews with management, information was obtained that all publicly available documents are information that can be accessed by the public by submitting an official letter requesting information or documents that are mandatory reports. The unit of certification can show evidence that information has been received in an appropriate form and language regarding stakeholder engagement, company rights and obligations that are conveyed to all relevant stakeholders, among others:

Compliance with Social and Environment Regulation

- Reporting of environmental management and monitoring documents for the first semester of 2023 to the Head of the Siak Regency Environmental Service which was reported on August 14, 2023 with document number 47/EHSD-SIAK/VIII/2023.
- Reporting of environmental management and monitoring documents for the first semester period of the Head of the Riau Province Environment and Forestry Service which was reported on 14 August 2023 with letter number 47/EHSD-SIAK/VIII/2023 and received on 16 August 2023.
- Reporting on hazardous and toxic waste management documents for the second quarter of 2023 received by the Head of the Siak Regency Environmental Service on August 16 2023.
- Reporting of liquid waste management documents for the second quarter of 2023 received by the Head of the Siak Regency Environmental Service on August 16 2023.

Compliance with OHS Regulation:

- OHS Committee Report Samsam Mill Quarter 1 2023 to the Manpower Office of Riau Province, April 28, 2023.
- OHS Committee Report Samsam Estate Quarter 1 2023 to the Manpower Office of Riau Province, April 28, 2023.
- OHS Committee Report Palapa Estate Quarter 1 2023 to the Manpower Office of Riau Province, April 28, 2023.
- OHS Committee Report Kandistasari Estate Quarter 1 2023 to the Manpower Office of Riau Province, April 28, 2023.

Compliance with manpower Regulation:

- Mandatory Reporting Manpower (*WLTk*) of the PT Ivo Mas Tunggal with number 28686.20230804.0001 dated 4 August 2023 and have to report again on 4 August 2024.
- Report of PKWT of Kandista Estate to Manpower agency of Siak District on 24 July 2023.

Legal Aspect:

- The 2022 PT Ivo Mas Tunggal Palm Oil Plantation Utilization Rights (HGU) Report has been reported to the Siak Regency National Land Office on August 14 2023.
- The 2022 Semester II Plantation Business Activity Report was reported to the Siak Regency Agricultural Service on August 14 2023.
- PT Ivo Mas Tunggal Plantation Business Development Report Period 1 of 2023 was reported on 02 August 2023.
- The Mill unit investment report was reported to the Ministry of Investment/BKPM on the date it was received 13 July 2023.
- The Estate unit investment report has been reported to the Ministry of Investment/BKPM on receipt date 13 July 2023.

Based on interviews with government agencies and community, they already know the types of documents that can be accessed by the community by requesting with a written or verbal request to the company.

1.1.3

The company has a SOP for communication and consultation to stakeholders in document no. SOP/SMART/UMUM/SADV/004 which was conveyed on July 1, 2014, by the Sustainability Division Head. The document describes the mechanism regarding requests for information and responses provided by the company to all stakeholders.

The company shows Form No. F/SMART/UMUM/SADV/004/002 (Rev 0.0) in the Information Request and Response Logbook, it is known that there were no requests for information from stakeholders addressed to the company for 2022 - 2023. However, there are records of outgoing letters, for example, letter No. 25/EHS-SIAK/IV/2023 addressed to the Riau Province Manpower and Transmigration Office regarding the Mandatory Reporting OHS Committee of the PT Ivo Mas Tunggal (Samsam Mill, Samsam Estate, Palapa Estate and Kandistasari Estate).

1.1.4

The company has a SOP for communication and consultation to stakeholders in document no. SOP/SMART/UMUM/SADVI/004 which was conveyed on July 1, 2014, by the Sustainability Division Head. Information requests will be selected and classified by the Unit Head. The time for submitting information from the Unit Head to each department is less than 1 week and must be responded to immediately or less than 3 weeks from the date of receipt. Monitoring requests for information, responses, and document preparation are carried out by a social official appointed in each Samsam Mill, Samsam Estate, Palapa Estate and Kandistasari Estate. The procedure was socialized on January 5-6, 2023. The procedure has also been socialized to stakeholders on July 15, 2023. Which was attended by 6 contractor workers in the Libo Transport unit (this Libo Transport is both for Libo Mill and Samsam Mill).

1.1.5

The certification unit has shown the PT Ivo Mas Tunggal stakeholder list document, updated in May 23, 2023. Based on this document, there are 69 stakeholders related to the company which include Government Stakeholders (province, district, sub-district, and village), other Authorities (TNI/POLRI), Partner Cooperatives, Hospitals, Corporations, Suppliers, NGOs, Internal Stakeholders, Contractors, and Banking. The stakeholder register explains the name, agency/position, location, category, contact person number, and other information. As for the list of landowners previously owned but in a different document. Among the stakeholder's company, there are CPO/PK and FFB transporters namely PT Satrindo Jaya Agropalma.

At the time the audit was carried out, the PT Ivo Mas Tunggal stakeholder list document shown was in accordance with the actual, such as the contact number of each stakeholder contacted by the auditor as stated in the list. Based on this, it can be concluded that the certification unit has an up-to-date list of contacts and detailed information related to stakeholders and their representatives that are well documented. Auditor has verified randomly to ensure validity during the stakeholder consultation and this is confirmed during consultations with the stakeholders.

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| | Status: Comply | |
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1.2

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

1.2.1

The Company has had a GAR Social and Environmental Policy on 2022 which contains policies related to the code of integrity and ethical behaviour. The policy regulates business ethics:

- The company will continue to practice and disseminate shared values to all employees.
- Human Rights, Labor, Environment, and anti-corruption.
- Zero tolerance for any actions or forms of corruption in business practices.
- Implement ethical behaviour standards in the management of all business practice activities.
- Recognize, practice, and promote transparent Good Corporate Governance.

Based on the results of interviews with workers' representatives (Estate and Mill) as well as parties such as representatives of the trade unions of each unit, it is known that the code of ethics policy has been submitted periodically. Apart from that, based on the results of the document review, it is known that the company has disseminated this policy, one of which is to contractors and suppliers which was carried out on 6 April 2023.

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 22 – 26 May 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.

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 not 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/I/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 violations 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

Based on the results of interviews with management, information was obtained that all publicly available documents are information that can be accessed by the public by submitting an official letter requesting information or documents that are mandatory reports. The unit of certification can show evidence that information has been received in an appropriate form and language regarding stakeholder engagement, company rights and obligations that are conveyed to all relevant stakeholders, among others:

Compliance with Social and Environment Regulation

The company already has a permit for the exploitation of water resources contained in the document Decree of the Minister of Public Works and Public Housing Number 724/KPTS/M/2017 concerning the Granting of Water Resources Exploitation Permits to PT Ivo Mas Tunggal Limited Liability Company for Industrial Businesses on the Angek Tapuak River which has been stipulated in Jakarta on September 15 2017 and is valid for 5 (five) years and extended with conditions no later than 3 (three) months before the license expires and the permit holder must apply for a license extension.

From the results of interviews with the company, that currently the extension of the permit to use water resources is in the process and shows the following documentary evidence:

- Letter of request for technical recommendation for extension of water resources use permit requested by the Company Director with document number 028/DL-PKU/VIII/2022 on 11 August 2022 addressed to the Head of the Sumatra River Region III Office of the Directorate General of Resources Water Ministry of Public Works and Public Housing.
- From the letter of application, there was a response from the Directorate General of Water Resources of the Sumatra River Region Hall III in January 2023 to invite companies to the Expose (exposition) of Water Resources Business Activities in the River Region, Authority of the Sumatra River Region III Hall which was held on January 9 2023 and located at the Sumatra III Regional Office.
- From the expose activities, there is an official report on the implementation of activities on January 9, 2023 which informs, among other things:
 - PT Ivo Mas Tunggal PKS Samsam already had a previous permit from the PUPR ministry but it expired on September 15, 2022.
 - Peilschaal is already in the river but not yet standard.
 - There is a weir building on the river, so it should be dismantled first.
 - The recommendation process will continue until the weir building is completely demolished.

The company has the opportunity to continue processing the extension of the water resources exploitation permit for PT Ivo Mas Tunggal's palm fruit processing industry business, which can run positively. **OFI**

Best Management Practices

In best management practices, it is known that plantation and mill management has implemented some compliance with Indonesian laws and regulations. For example, not using the burning method in the land clearing process and implementing integrated pest control, biological control and only uses pesticides that have been registered and have a distribution permit

in accordance with the required regulations and using high-quality and certified oil palm seeds from registered seed producers

Compliance with OHS Regulation

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

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

Compliance with manpower Regulation:

- 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 jobs or permanent jobs were for permanent workers.
- UoC had registered their contract worker in Manpower Agency, for instance Report of PKWT of Kandista Estate to Manpower agency of Siak District on 24 July 2023.

Legal Aspect:

- Forest Area Release Permit is in accordance with the Decree of the Minister of Forestry Number 036/Kpts-II/90 concerning the Release of part of the S.Tentaro-S.Minda forest group covering an area of 13,595, the S.kandis-S.Pekalar forest group covering an area of 14,500 Ha, Basar River - Rumbia River covering \pm 9,398 Ha and Sungai Dua - Sungai Bangko covering an area of 10,975 Ha in Bengkalis Regency, Riau Province on 20 January 1990.
- Plantation Business Registration Letter Number 756/Menhutbun-VII/2000 PT Ivo Mas Tunggal with an area of 25,053.28 Ha with the type of Oil Palm plant and processing units with a total of 3 units with a capacity of 180 Tons of FFB/Hour (each 60 Tons of FFB/ Hours) on June 29, 2000.
- The company has had a plantation business assessment at the Operational stage with Class I (very good) with an assessment year of 2021 from the Head of the Siak Regency Agricultural Service on December 8 2021 in accordance with the Decree of the Head of the Agricultural Service Number 873/DISTAN/KPTS/2021.
- CH has had the land rights in the form of Land Use Title (HGU) No. 1 of 1994 covered 13,432.09 ha which consist of 1 certificate HGU.

Regarding opportunities for improvement in the previous assessment, the company has shown operator licenses and OHS licenses which is explained in indicator 3.6.2

2.1.2

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

The company has a list of legal regulations contained in the Summary and Review of Conformity with Regulations and Legislation and Other Requirements. The regulations cover aspects of agribusiness, employment, environment, and other

regulations related to the company operational activities which refer to regional, national, and international regulations for the latest regulation.

In addition, the company has a list of legal regulations contained in the Summary and Review of Conformity with Regulations and Legislation and Other Requirements. The regulations cover aspects of agribusiness, employment, environment, and other regulations related to the company operational activities which refer to regional, national and international regulations.

For PIC to tracking changes and communication of changes to relevant sections of the legislation is by regional level by regional SPO Officers and SPO Officer units.

In addition, the company also evaluates legal compliance for all contracts with third parties, which is carried out according to the principle of continuous improvement as described in indicator 2.2.2.

2.1.3

The company has a map showing the location of boundary poles on each plantation. The Company has also monitored HGU boundary poles in 2022 by showing monitoring results, in accordance with maintenance procedures (SOP/SMART/MCAR/XVII/TA-PPH, 15 July 2020). The procedures include, among other things, that the PMNP team ensures and coordinates with the unit head that the position and number of stakes are in accordance with the Land Use/ and Building Rights map. Apart from that, it is also stated that stake maintenance is carried out at least 1 x 6 months. The results of field observations, for example on boundary poles, for example No. 17, 15, 14, 13 (Samsam Estate), No. 235, 241, 01, (Palapa Estate), No. 111, 108, 103, 101 (Kandistasari Estate) found that the boundary poles were in good condition.

The company can also show a boundary marker maintenance report for semester 1 of 2023. Based on the verification results, it is known that the last monitoring was carried out on August 10 2023 with the results of all the stakes being in good condition.

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| Status: Comply |
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2.2

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

2.2.1

The company shows a list of contractors (third parties) that are still actively collaborating with the unit of certification such as transporting FFB, Transporting CPO, Transporting PK and FFB Suppliers and hazardous waste transporter.

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 company 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 the previous assessment, this indicator became OFI and based on verification during this audit it can be concluded that UoC has carried out evaluations of all contractors in the UoC operational area.

In addition, UoC has carried out an evaluation of each contractor to see the performance of the contractors regarding the compliance to the existing regulation, for example the evaluation of PT BSA Logistic Indonesia on 2 March 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 this evaluation, the UoC assesses that the contractor has fulfilled relevant legal obligations in Indonesia, for example in fulfilling the minimum wage and *BPJS* payments to the contractor's employees.

Based on the interviews with contractor (PT BSA Logistic Indonesia) and documents verification, it's revealed that their workers had received wages and were registered in the BPJS program. Apart from that, the auditor team also conducted interviews with TBS Suppliers and TBS transportation contractors. The results of the interviews revealed that workers from these contractors had been given wages in accordance with the minimum wage and had also received BPJS Health and Employment. Based on the evidence obtained by the auditor team, it was concluded that all contractors had complied with legal obligations and could be verified by the contractor.

2.2.3

UoC showed that on each work agreement between the unit of certification and the contractor. Based on review of that work agreement for example agreement No. 023/PKS/BLI-SJA/IV/2022 between PT Ivo Mas Tunggal with PT Satrindo Jaya Agropalma, 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 labour, underage worker, and not to employ workers from human trafficking.

To ensure compliance with these clauses, the company always requests the requirements for their 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 - 2.3.2

Libo Mill didn't receive FFB from third party and only supply from estate in SMART Group and scheme smallholder.

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

Unit of certification has a 5 Year (2023 - 2027) Business Plan for plantations and mills, which includes the following points:

- **FFB Production**
- **CPO Production**
- **PK Production**

PT Ivo Mas Tunggal Long-Term Plan Projection for 2023 - 2027:

| Description | Unit | 2023 | 2024 | 2025 | 2026 | 2027 |
|----------------|------|---------|---------|---------|---------|---------|
| FFB Production | Mt | 328,009 | 329,705 | 325,199 | 324,271 | 323,400 |
| CPO Production | Mt | 65,602 | 65,941 | 65,040 | 64,854 | 64,680 |
| PK Production | Mt | 16,400 | 16,485 | 16,260 | 16,214 | 16,170 |

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

in accordance with procedure, which aims to reach optimum output for budget fulfillment purposes through monitoring, training and socialization.

3.1.2

Based on interviews with management representatives, it is known that the unit certification has no plans to replant again. The last replanting was carried out in 2020, covering an area of 360 ha in Palapa Estate.

3.1.3

The company has conducted a Management Review of PT Ivo Mas Tunggal for the 2022 Period which was carried out on February 23 – 24, 2023 attended by 90 participants. The Management Review was carried out for 2022 performances. The management review carried out discussed productivity, targets and the achievement of PT Ivo Mas Tunggal. With an Action plan that becomes next year's resolution, among others:

- Production achievement in 2022
- Overview Cost in 2022
- Strategy in 2023
- Mature – Harvesting – Yield Productivity
- Product Transport – Quality Product – Top Quality Product
- Land Acquisition – HGU
- Planting – Proper Planting – Replanting
- Mature – Proper Upkeep – Appropriate Manuring Method
- Mature – Proper Upkeep – Transportation Security
- Sustainability and Environmental – Land Preparation – Environmental Awareness
- Infrastructures – Housing ad Infrastructures – Readiness of Infrastructures

Besides that the certification unit implements evaluation of work plans is carried out routinely by the management of both central management and management units. Examples of evaluations carried out in units in the form of Sustainability Management Review Meeting by SPO Region conducted on July 29, 2023 attended 31 participants. The report describes the achievements / results of the work plans that have been carried out.

| |
|-----------------------|
| Status: Comply |
|-----------------------|

3.2

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

3.2.1

The company has carried out an internal RSPO audit including SCCS indicators which was carried out on 22-26 May 2023 which was carried out by the company's internal audit team. The results of the internal audit found no discrepancies.

The Company has carried out a Management Review as indicated in the Sustainability Management Review Meeting Document on July 29 2023 for the results of the internal audit. One of the discussions is related to the implementation of SCCS which will always be reviewed every month.

3.2.2

Based on document verification, for The RSPO metric template version 2.1. known annual data 12-month periods use for schedule reporting annual data peat area, pesticide usage, average LTIFR (Lost Time Injury Frequency Rate) and fresh water usage.

Certification Unit already has an annual report document using the RSPO metric template format that has been provided to the auditor team at the time of the assessment. The data presented can be ascertained in accordance with the existing raw data.

Certification Unit already has an annual report document using the RSPO metric template format that has been provided to the auditor team at the time of the assessment. The metric template period is 12 months before the audit and January-December 2022. The summary in the report, for example, is as follows:

| | |
|---|-------------------------|
| Name of RSPO Member | : Golden Agri Resources |
| RSPO Membership Number | : 1-0096-11-000-00 |
| Name of Certified Unit | : Samsam POM |
| Name of Certification Body | : PT MUTU AGUNG LESTARI |
| RSPO PalmTrace ID Number | : RSPO_PO1000001058 |
| Number of Mills | : 1 |
| Number of Estates | : 3 |
| Production Area (ha) - Estate | : 8,758.74 |
| Certified Area (ha) - Estate | : 9,584.57 |
| High Conservation Value (HCV) Area (ha) | : 262 |
| Peatlands - Planted (ha) | : 0 |
| Freshwater Usage per PO produced tonne | : 3.97 |

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The certification unit already has operational procedures consisting of SOPs for Agronomy and Palm Oil processing (SOP/SMART/MCMD/I/TM-PMKS Rev 8 dated May 11, 2023). In the agronomy procedures, it is regulated including oil palm planting, fertilization, weed control, water management, harvesting, pest control, replanting, fire prevention on land, PPE standards, pesticide management, and soil and water conservation. In palm oil processing procedures, among others, regulate the acceptance of FFB, supply chain, boiling (sterilization), stripping, digestion, pressing, clarification, separation of seeds and fibers, core stations, stockpiling of oil and palm kernel, laboratory management, boilers, engine power, types of mill machinery, security, and work safety, shipping, PPE standards, management of spills and spills, Lock Out and Tag Out, investigation of work incidents and accidents, as well as granting work permits.

All SOP above were available in Bahasa. Master list of procedure for estate and mill were keeps by Head of Research and Development and Head of Engineering, respectively. Document control of SOP was conducted by General Manager of Administration and SOP Management Compliance. Based on SOP document review, it could be concluded that all SOP's were still relevant with current situation and covers all aspect of best management practices in the estates and mill.

This procedure is conveyed to workers in the form of training and installation of related procedures at certain stations/ locations, as well as installing processing work instructions at each Mill station and installing work instructions for hazardous waste management in chemical warehouses.

Based on field observations at the mill and estate during the audit, it is known if procedures have been implemented and workers can describe and demonstrate their work according to the procedures, referring to operational, safety and environmental best practices.

3.3.2 and 3.3.3

The certification unit has a system that ensures consistency in the implementation of its SOP's, such as a check or inspection of the quality of work (operational audit of estate and mill), RSPO internal audits that check whether procedures in the certification unit have been implemented by the certification unit and financial audits carried out by external parties to ensure the usage or fees used are in accordance with the rules set by the certification unit. Daily internal supervision is carried out by the supervisory level starting from the Foreman, Division Assistant, Assistant Head, to the Plantation Manager. Operational audits are conducted once a month. Operational audits evaluate the operational and administrative performance of plantations and mills. Meanwhile, the RSPO internal audit is conducted once a year to evaluate the implementation of sustainability procedures in plantations and mills. Public accountant financial audit is conducted once a year. Furthermore, management representatives (related Assistants and Managers) regularly make inspectorate visits to control the implementation of procedures.

The company has also conducted an internal RSPO audit on May 22 – 26, 2023 which was carried out by personnel who have attended RSPO training (Sustainability Compliance – OSDV). The company has shown the RSPO Internal Audit Report and from the results of the internal audit there are no nonconformities were found.

All inspection activities and corrective actions carried out by the company are recorded in the form of a report in accordance with the audit carried out. The results of the audit are scored which show the performance of the estate and are used as a reference for improvement in the next assessment. Each Estate will make efforts to improve performance based on the score obtained. The contractor's performance assessment has been verified in indicator 2.2.2.

Status: Comply

3.4

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

3.4.1

Based on document verification, it is known that there is no new land development carried out by CH. CH has conducted a social and environmental impact assessment which is listed in several documents, namely:

Environmental Aspect

Final Addendum ANDAL and RKL-RPL documents for Replanting activities, Relocation of POME Land Application Locations, Regional Workshop Development, Methane Capture Unit Development (Methane Capture) and Clinic Operations. The total area of the ANDAL addendum is 25,053.29 Ha. The document was prepared by PT Mitra Riau Lestari with a competent drafting team in terms of AMDAL preparation in 2015. Based on document verification, it is known that the company's environmental impact assessment has been carried out independently (Consultant for AMDAL drafting) and participatory involving affected stakeholders. The environmental impact assessment has also covered the entire operational area of the company, including the company's operational activities.

Social Aspect

Initial SIA (Social Impact Assessment) was conducted for the scope of PT Ivo Mas Tunggal in 2012. The SIA document contains evidence of participation of the affected communities, as well as internal stakeholders. Participation was carried out through interviews and focus groups involving village and community leaders, traditional leaders, youth leaders, and others. The results of the consultation meeting have been summarized in the SIA report. As part of social impact management, the company has implemented a Corporate Social Responsibility (CSR) program by taking into account the results of the AMDAL study and Social Impact Assessment.

Based on document verification, it is known that the social and environmental impact assessment has been carried out independently and participatively by involving affected stakeholders.

The results of field observations and interview with stakeholder during the audit activity show that all of the company's operational activities have been included in the environmental documents owned by the company.

Based on interviews with surrounding community, it is known that the social impacts of the company's existence include partnerships with business actors to provide business opportunities to the community, CSR, job opportunities, etc. These social impacts have also been identified in the SIA Document, Environmental Document, as well as the company's social impact management plan.

Based on document verification, it is known that the scope of the social impact assessment has covered all villages, farmers, and has involved internal workers.

Document HCV Assessment Report

The company has identified protected areas and high conservation value areas. The identification results are listed in the PT Ivo Mas Tunggal HCV/HCV Assessment report (Estate Libo, Sei Rokan Estate, Nenggala Estate, Samsam Estate, Palapa Estate, Kandista Estate, and Ujung Tanjung Estate) in Kandis District, Siak Regency, Riau Province in 2009 which was carried out by the Environmental Department's HCV/HCV Identification Team PT SMART Tbk. The report explains that the total area of protected areas/HCV in the company's area of the Samsam Estate, Palapa Estate and Kandista Estate is 261.69 Ha. The details of protected areas/HCVs are as follows:

- Samsam Estate covering an area of 79.95 Ha (Angek Tapuak River Border HCV 4.1)
- Palapa Estate covering an area of 76.57 Ha (Kandis River Border HCV 4.1 and Tomb HCV 6)
- Kandista Estate covers an area of 105.17 Ha. (Bekalar River Border HCV 4.1)

Based on the results of document verification, it is known that the company does not develop new land after 15 November 2018 so that the company does not have an obligation to conduct an HCS study.

3.4.2

Environmental Aspect

The environmental management and monitoring plan is in accordance with the 2015 AMDAL Addendum document, such as:

- Air quality and noise disturbance
- Potential for land fires
- Disruption of surface water quality and aquatic biota
- Disturbance in ground and ground water quality
- Potential for erosion
- Development of plant pests and diseases
- Increased business opportunities and community income
- Increased community empowerment
- The emergence of public perception
- Damage to road infrastructure, occupational health and safety
- Medical waste dump

HCV Management Plan

The company already has an HCV management and monitoring plan that is evaluated every year and the results of the 2022 evaluation will be used as input for HCV management and monitoring in 2023.

The following are the conclusions from the implementation of HCV monitoring and surveillance carried out in 2022, namely:

- HCV management activities at PT IMT are running in accordance with the 2014 HCV management and monitoring SOP.
- Socialization activities regarding the HCV area have been carried out to employees, staff and also the surrounding community of PT Ivo Mas Tunggal
- Monitoring and cleaning of invasive species in HCV areas has been carried out by manual cleaning
- The results of monitoring and patrolling the presence of HCV at PT Ivo Mas Tunggal showed no disturbances in the 2022 monitoring period.
- The results of fauna monitoring found 46 types of fauna with 20 types of aves class, 4 types of mammals, 8 types of herpetofauna and 4 types of fish. Of the 46 species of fauna found, 3 species are protected by Minister of Environment and Forestry Regulation No. 106 of 2018, namely the Elang Tikus, Elang Ular Bido dan Kipasan Belang, 2 species protected by IUCN, namely Monyet Ekor Panjang dan Beruk, 3 species protected by CITES, namely Biawak, Monyet Ekor Panjang dan Beruk.

Then, the Company prepared an HCV management plan document for the 2023 period entitled the Annual High Conservation Value Management plan document which was prepared on January 2 2023 and approved by the Estate Manager. The plans include:

- Maintenance of 20 HCV boundary signs, for example in blocks H50 Division 3, J50 Division 3, and K50 Division 6
- Maintenance of 20 spray limit signs, for example on blocks H50 Division 3, J50 Division 3, and K50 Division 6
- Socialization to employees once a year Samsam Estate
- Maintenance of HCV warning boards of 4 blocks H 50 Division 3, block K50 Division 6 and Block K34 Division 5
- Monitoring of HCV attributes block i 50 Division 3, block K50 Division 6, and Block K34 Division 5
- Water quality monitoring 2 times a year in the Angek Tapuak River and Kandis River

The integrated management plan has been developed in consultation with relevant stakeholders and includes areas that

are directly managed as well as broader and relevant landscape level considerations. This is proven by the company's HCV management plan which was prepared by involving stakeholders such as surrounding village communities and employees. The management activities planned by the company also include areas that are managed directly and pay attention to the wider landscape, such as maintaining the existence of HCV riverbanks so that they are not damaged and polluted, anticipating land fires in the company area and in the area around the company, increasing the knowledge of employees and the community by carrying out HCV socialization.

Social Aspect

The company has a social impact review report document for the 2021-2023 period which was carried out on 12 – 18 March 2023 together with the surrounding community and attended by relevant respondents such as representatives of the Libo Jaya Village community. From the results of this review, there is a management schedule for negative and positive social impacts as well as management actions that will be implemented for the 2023-2024 period, for example for negative impacts consisting of:

- The absorption of local labor is still less than optimal
- There are complaints about waste flowing in the Kandis River which is adjacent to the Islamic boarding school

The Auditor Team verified issues from the internet related to the customary land of the Sakai tribe in the Company's area. Based on clarification from the company, it is known that there has been mediation on this issue between the company and the reporting party, namely the Sakai traditional community and also the Sakai Legal Aid Institute, with the last update in 2019 that the reporting party could not prove the legality of the customary land. From 2019 until now there is no further development of this issue. The Auditor Team has also conducted interviews with representatives of the Sakai indigenous community and obtained information that from 2019 until now this issue has no longer developed.

From the results of interviews with representatives of surrounding villages it is known that until now there are still issues of customary land rights of the Sakai tribe which are in the Company's HGU area.

Based on this explanation, the company has the opportunity to re-ensure the management and monitoring of social impacts related to the issue of customary land rights that are included in the company's HGU area. **OFI**

3.4.3**Environmental Aspect**

The company has implemented an environmental management and monitoring plan for the 1st semesters of 2023. The environmental management and monitoring plan is in accordance with the environmental documents it has. The results of the verification of the implementation of the environmental management and monitoring plan for semesters 1 of 2023 are in accordance with the directions of the environmental documents owned. In general, the results of environmental management and monitoring are in accordance with the provisions. The company has also conducted evaluations such as trend evaluation, critical level evaluation, and compliance evaluation. There are parameters from the results of river quality testing that are above the quality standard of PP RI No. 22 of 2021, namely the parameters of pH, BOD, and COD which are located in the Kandis River, Tantara River, and Bekalar River. This is caused by the quality of river water which is always changing (fluctuating) which in upstream conditions is already above the quality standard of PP RI No. 22 of 2021. The efforts that have been made by the company in river management by planting in river border areas, conducting socialization do not spray or fertilize the river border area.

Social Aspect

The company has a social impact review report document for the 2021-2023 period which was carried out on 12 – 18 March 2023 together with the surrounding community and attended by relevant respondents such as representatives of the Libo Jaya Village community. From the results of this review, there is a management schedule for negative and positive social impacts as well as management actions that will be implemented for the 2023-2024 period, for example for negative impacts consisting of:

- The absorption of local labor is still less than optimal
- There are complaints about waste flowing in the Kandis River which is adjacent to the Islamic boarding school

And management of positive impacts includes:

- Improvement of the local economy in Kandis City Village.
- Providing assistance in making housing units for the Sakai tribe community and gradually rejuvenating employee cottages in Libo Jaya Village.
- Improving the community's economy with the existence of a sustainable CSR program and the development of MSMEs and meeting the general needs of the community through the company's annual CSR in all villages and sub-districts.
- Reduced cottage waste with the waste bank program in all units.

HCV Management Plan

The company has implemented an HCV management and monitoring plan which is evaluated annually together with the surrounding community and the results of the evaluation in 2022 will be used as input for HCV management and monitoring in 2022. The following is the conclusion of the implementation of HCV monitoring and monitoring carried out in 2022. in 2023, namely:

- HCV management activities at PT IMT are running in accordance with the 2014 HCV management and monitoring SOP.
- Socialization activities regarding the HCV area have been carried out to employees, staff and also the surrounding community of PT Ivo Mas Tunggal
- Monitoring and cleaning of invasive species in HCV areas has been carried out by manual cleaning
- The results of monitoring and patrolling the presence of HCV at PT Ivo Mas Tunggal showed no disturbances in the 2022 monitoring period.
- The results of fauna monitoring found 46 types of fauna with 20 types of aves class, 4 types of mammals, 8 types of herpetofauna and 4 types of fish. Of the 46 species of fauna found, 3 species are protected by Minister of Environment and Forestry Regulation No. 106 of 2018, namely the Elang Tikus, Elang Ular Bido dan Kipasan Belang, 2 species protected by IUCN, namely Monyet Ekor Panjang dan Beruk, 3 species protected by CITES, namely Biawak, Monyet Ekor Panjang dan Beruk.

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| Status: Comply |
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3.5

A system for managing human resources is in place.

3.5.1

The certification unit has a Collective Labor Agreement (CLA) for 2022-2024 between BKS-PPS (*Badan Kerja Sama Perusahaan Perkebunan Sumatera*) with the SPSI. The CLA was registered to Manpower Ministry on 23 March 2022. The CLA regulates the rights and obligations of employees, for example, employees' rights in association, hiring workers, wages, working hours, overtime calculation, social security, and rights and obligations other employees.

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.
- Any termination of employment must be carried out in accordance with the laws and regulations.

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 and has been refer to regulations, 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 sprayers, and mill operators), workers had a sufficient understanding of the procedures related to recruitment, promotion, and termination of employment. Based on this explanation it can be concluded that the company have procedures for recruitment, selection, employment, promotion,

retirement, and termination of employment must be documented / available to workers and their representatives.

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 DS (initial) who sent the recruitment letter on 20 July 2023 and started working as a worker in field on 20 July 2023 to 20 July 2024.
- Promotion documents such as management decree for worker's promotion. For example:
 - a) Worker on behalf of AT (initial) who had a promotion based on worker's appraisal, from grade PKWT to grade PT 4A on 5 March 2020.
 - b) Worker on behalf of TAC (initial) who had promotion based on worker's appraisal from harvester to maintenance supervisor on 25 July 2023.
- Termination document such as the management decree of employment's termination on behalf of SY (initial) due to maximum age at work (pension). 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.

Based on interviews with workers (harvesting, spraying and mill operators) in note that the certification unit has carried out labor procedures starting from recruitment, selection, acceptance, promotion, and retirement procedures in accordance with existing regulations, as well as all the application is assessed in accordance with the abilities and competencies of the employees. For example, workers who initially entered were selected before being accepted, workers who received promotion / class promotion had received an assessment from their supervisor and workers who retired received all their rights as retirees.

Based on the interviews with the Manpower Agency of Siak 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

3.6

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

3.6.1

The certification unit shows SOP/SMART/HESS-EHSD/SADV/I/002: Identification of Hazard Sources, Risk Assessment, and Control. The SOP describes hazard identification, environmental impact analysis, and all activities/activities/work, work processes, work methods/methods, work places/locations, work equipment, and materials/materials using Hazard Identification Forms, Environmental Impact Analysis, and OHS Risk Assessment and considers things such as routine activities, normal conditions, abnormal conditions, and emergencies. The preparation of Hazard Identification, Environmental Impact analysis, and OHS Risk Assessment is made before work is carried out in all sections and departments and must be reviewed (evaluated and corrected) at least once a year.

The company shows the Hazard Identification Form, Environmental Impact Analysis, and OHS Risk Assessment updated on June 23, 2023, which were prepared by the General OHS Expert and approved by the Head of OHS Committee. During the audit activity, the company showed records of Hazard Identification, Environmental Impact Analysis, and OHS Risk Assessment in each work unit, including the Plantation, updated on June 23, 2023, with work activities and processes including land clearing, nursery, planting, land maintenance, harvesting and transportation, fertilizing, spraying, warehouse, fueling station, hazardous waste warehouse, polyclinic, electrical installation, generator house, lawn mower, infrastructure (heavy equipment, road maintenance), infrastructure (civil), Estate office, workshop, harvest mechanization, housing, fire patrols, and environmental monitoring. Area risk assessment has been cover all activity in mill and estates.

The results of the risk identification and implementation plan are disseminated to management and workers, among others, as shown in the following documents: Minutes of Socialization of OHS Policy, ISBPR, LOTO, and Safety Work Permit, April 15, 2023.

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

3.6.2

Monitoring the effectiveness of the OHS plan in dealing with health & safety risks is carried out on a regular basis through monthly OHS Committee meetings that discuss OHS issues in the certification unit. The following are some recordings of activities monitoring the effectiveness of the OHS plan through monthly OHS Committee meetings.

OHS Committee meetings have been held routinely every month with discussions of OHS issues and their follow-ups, for example, the OHS Committee Samsam Mill meeting on June 13, 2023, with discussions including Refreshment Training, Preventive Maintenance, PROPER and Work accident evaluation, and the Kandistasari Estate OHS Committee meeting on June 5, 2023, with discussions including, fire monitoring, preventing work accidents, checking bags and first aid boxes and reporting *P2K3* to the Riau Province Manpower and Transmigration Office.

Based on interview with the Manpower Agency of Siak Regency, it is known that occupational accidents have been reported regularly in the OHS Guiding Committee quarterly report. There are no cases of fatality.

Furthermore, the certification unit shows the Operator's License and OHS License owned by the company, such:

- 5 licenses of Boiler Operators, such as Number No. P.12. 5597.OPK3-PUBT-B.I/VI/2017 on behalf of SWR (initial) valid until December 31, 2026.
- 2 licenses of Hoisting Crane Operators, such as such as Number No. P.07.2429-OPK3-OC/PAA/III/2018 on behalf of SLM (initial) valid until April 11, 2028.
- 2 licenses of Wheel Loader Operators, such as such as Number No. P.08.34-OPK3-LT/PAA/III/2018 on behalf of SPR (initial) valid until May 17, 2028.
- 2 licenses of first aider officers, such as such as Number No. No. 27/P3K/I/2023 on behalf of B.S (initial) valid until January 24, 2028.

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| Status: Comply |
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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 OHS in pesticide usage and MSDS for pesticide application workers.
- Training of fire-fighting simulation for security.
- Training of HCV for all workers, stakeholders, and communities.
- Training of work accident simulation for supervisors.

Regarding opportunities for improvement in the previous assessment, the company has shown training documentation on Training of handling chemical material spills which is explained in indicator 3.7.2.

3.7.2

UoC also 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 handling chemical material spills conducted on 28 June 2023.
- Socialization regarding PPE, HIRAC, gender committees and others on April 6, 2023.
- First aid training on January 19, 2023.
- Training of harvesting activity and OHS aspect conducted on daily morning brief.

Based on field observations and interviews with workers (harvesters, upkeep 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.

In addition, based on the results of interviews with representatives of FFB Contractors and Suppliers who work with the company, it was conveyed that the company has provided training to contractors and their workers, including through socialization activities during the implementation of work in the field, one of which is related to the application of OHS and work quality standards.

3.7.3

The Company showed that they had properly documented every training activity and socialization that had been carried out to all workers, contractors, and related stakeholders. The training of SCCS had been conducted on 11 Januari 2023 for weighbridge operator, laboratory, and admin. Based on the interview with all workers involved in supply chain operations, such as security (for FFB receiving verification), weighbridge operator (for dividing amount of certified and uncertified sourced), and the PIC related to supply chain, they have been understood the supply chain mechanism, and the book keeping record has conducted and monitored quite well.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1 & 3.8.2

Samsam Mill was used RSPO supply chain of Mass Balance module because mill still received FFB from the out growers and collectors which has not been certified with RSPO.

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 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:

| | Last Year Projected Certified Volume (MT) | Actual production in last 12 months (Aug 2022 – Jul 2023) + Opening Stock (MT) | Estimation for the next 12 months |
|--------------------------------|---|---|---|
| FFB Process MB | 126,000 | 69,887.526 | 171,000 |
| CPO Production MB | 22,600 | 13,948.739 | 32,490 |
| Palm Kernel (PK) Production MB | 6,300 | 3,313.997 | 7,951 |

Based on the table above, it is known that there is no overproduction carried out by the company.

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:

- Member Name: Samsam Mill – PT Ivo Mas Tunggal
- License ID: CB139303
- Core Product: Palm Oil
- Member ID: RSPO_PO1000001058

- Type of Business: Oil Mill

3.8.5

The company has completed and up-to-date Supply chain procedures listed in the Mass Balance Model Supply Chain SOP (RSPO) with Number PT IMT-SSMM/SOP/RP/RSPO-ISPO/28 on June 1 2021. The procedures are established and cover all elements of the supply chain model requirements in the P&C of 2018 such as the announcement in RSPO Palm trace not later than 3 months after dispatch, receiving and recording that identifies the traceability of RSPO certified and uncertified sources and products (mass balance record), FFB processing, key persons and job descriptions, internal audit, training, etc.

3.8.6

The Procedure to conduct annual internal audit are describe in SOP for internal audit No. SOP/SMART/UMUM/SADV//009 issued on 1 July 2014 covering all audit for sustainable palm oil including SCCS. In the SOP mentioned 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.

The company has carried out an internal RSPO audit including SCCS indicators which was carried out on 22-26 May 2023 which was carried out by the company's internal audit team. The results of the internal audit found no discrepancies for the SCCS indicators.

The Company has carried out a Management Review as indicated in the Sustainability Management Review Meeting Document on July 29 2023 for the results of the internal audit. One of the discussions related to the implementation of SCCS which will always be reviewed every month is related to mass balance.

3.8.7

The mill has verified and documented the volumes of certified and non-certified FFBs received. Certified and non-certified FFB received period of 12 months before audit which is August 2022 – July 2023:

| Periode | FFB (Ton) | | |
|--------------|------------------|-------------------|-------------------|
| | Certified | Non Certified | Total |
| August-22 | 2,979.06 | 22,298.85 | 25,277.91 |
| September-22 | 2,457.28 | 20,742.93 | 23,200.21 |
| October-22 | 7,741.35 | 17,146.09 | 24,887.44 |
| November-22 | 5,066.74 | 12,308.49 | 17,375.24 |
| December-22 | 1,858.76 | 16,233.89 | 18,092.65 |
| January-23 | 3,609.84 | 14,119.34 | 17,729.18 |
| February-23 | 4,535.03 | 9,272.86 | 13,807.89 |
| March-23 | 4,907.97 | 11,837.45 | 16,745.42 |
| April-23 | 5,422.14 | 9,328.48 | 14,750.62 |
| May-23 | 13,123.65 | 10,664.79 | 23,788.44 |
| June-23 | 6,815.17 | 8,571.13 | 15,386.30 |
| July-23 | 11,370.51 | 14,481.15 | 25,851.66 |
| Total | 69,887.52 | 167,005.48 | 236,893.01 |

Estimated certified product recorded in the last assessment report (RC). Actual certified produced has been verified during this assessment and not exceed the estimate. The data are shown in the following table:

| | Last Year | Actual production |
|--|-----------|-------------------|
|--|-----------|-------------------|

| | Projected Certified Volume (MT) | in last 12 months (Aug 2022 – Jul 2023) + Opening Stock (MT) |
|--------------------------------|---------------------------------|--|
| FFB Process MB | 126,000 | 69,887.526 |
| CPO Production MB | 22,600 | 13,948.739 |
| Palm Kernel (PK) Production MB | 6,300 | 3,313.997 |

Based on the table above, it is known that there is no overproduction carried out by the company.

The Mill has had Mechanism of Handling of RSPO Certified and Con-Certified Products No. SOP/SMART/CERS-EHSD/SADV/II/003 dated 1 July 2014. The procedure has covers identification and traceability of RSPO certified and non-certified products, as well as responsible person in charge.

3.8.8

Based on documents verifications, interview with management as well as verification through Palm Trace it was known during period August 2022 – July 2023 there are 13,378.48 MT CSPO and 3,175.01 MT CSPK Sold under RSPO. 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 28 June 2023 with shipping shipping announcement TR-4bb39ef8-95c0. The information provided on invoices are:

- The name and address of the buyer (PT Ivo Mas Tunggal Downstream Lubuk Gaung);
- The name and address of the seller (Samsam Mill – PT Ivo Mas Tunggal);
- The loading or shipment / delivery date (20 Juni 2023);
- A description of the product supply chain model (MB)
- The date on which the documents were issued (20 June 2023);
- The quantity of the products delivered (25,130 Kg);
- Any related transport documentation (transport by PT Satrindo Jaya);
- A unique identification number (1951/CPO/TT/23/06/0714);
- RSPO certificate number (Mutu-RSPO/031);
- Etc.

3.8.9; 3.8.10; 3.8.11

CPO transportation agreement with PT BSA Logistics Indonesia and PT Ivo Mas Tunggal through Agreement No. 003/IMT/SSMM/04/2022-CPO date 20 April 2022 valid until 31 December 2025. Clauses that mention contractor's commitment towards several regulatory compliance which is required by Indonesian Laws and/or Regulations, RSPO, SCCS, OSH and ISO system, as well as willingness to be audited by the Certificate Body appointed by CH are presented in Article 7. Furthermore, PT BLI entered into a cooperation agreement with PT Satrindo Jaya for the transportation of CPO from PKS Samsam with Agreement Number 051/PKS/BLI-SJA/IV/2022 on April 20, 2022 with a validity period until December 31, 2025.

PK transportation agreement with PT BSA Logistics Indonesia and PT Ivo Mas Tunggal through Agreement No. 005/IMT/LIOK/04/2022-PK date 20 April 2022 valid until 31 December 2025. Clauses that mention contractor's commitment towards several regulatory compliance which is required by Indonesian Laws and/or Regulations, RSPO, SCCS, OSH and ISO system, as well as willingness to be audited by the Certificate Body appointed by CH are presented in Article 7. Furthermore, PT BLI entered into a cooperation agreement with PT Satrindo Jaya for the transportation of PK from PKS Samsam with Agreement Number 054/PKS/BLI-SJA/IV/2022 on April 20, 2022 with a validity period until December 31, 2025.

The company can also show facts about the integrity of PT BLI and PT SJA with Number 002/LIBT-Cert/II/2023 (PT BLI) and Number 001/LIBT-Cert/II/2023 (PT SJA). Clauses that mention contractor's commitment towards several regulatory

compliance which are required by Indonesian Laws and/or Regulations, RSPO, SCCS, OSH and ISO system, as well as willingness to be audited by the Certificate Body appointed by CH are presented in Article 7.

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.

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

| Period | CPO Production (ton) | | | CSPO Dispatch (ton) | | | |
|--|----------------------|-------------------|-------------------|---------------------|---------------------|---------------|-------------------|
| | Certified | Non-Certified | Total | RSPO | Other scheme (ISCC) | Non-Certified | Total |
| Stock | 253,842 | 1,365.056 | 1,618.898 | | | | |
| August | 523,810 | 3,727.825 | 4,251.635 | 449,310 | 0 | 0 | 449,310 |
| September | 431,143 | 3,486.079 | 3,917.222 | 372,990 | 0 | 0 | 372,990 |
| October | 1,559.291 | 3,172.438 | 4,731.729 | 1,404.300 | 0 | 0 | 1,404.300 |
| November | 972,889 | 2,288.865 | 3,261.754 | 1,219.720 | 0 | 0 | 1,219.720 |
| Dec-22 | 314,950 | 2,723.746 | 3,038.696 | 298,850 | 0 | 0 | 298,850 |
| Jan-23 | 645,507 | 2,441.343 | 3,086.850 | 648,500 | 0 | 0 | 648,500 |
| Feb-23 | 868,355 | 1,554.736 | 2,423.091 | 533,190 | 0 | 0 | 533,190 |
| Mar-23 | 932.599 | 2,025.485 | 2,958.084 | 1,104.160 | 0 | 0 | 1,104.160 |
| Apr-23 | 1,037.488 | 1,702.714 | 2,740.202 | 877.790 | 0 | 0 | 877.790 |
| May-23 | 2,691.250 | 2,107.062 | 4,798.312 | 3,102.350 | 0 | 0 | 3,102.350 |
| Jun-23 | 1,438.374 | 1,700.456 | 3,138.830 | 1,225.360 | 0 | 0 | 1,225.360 |
| Jul-23 | 2,279.240 | 2,885.372 | 5,164.612 | 2,141.960 | 0 | 0 | 2,141.960 |
| Total (August 2022 – July 2023) | 13,694.897 | 29,816.095 | 43,511.017 | 13,378.480 | 0 | 0 | 13,378.480 |
| Grand Total | 13,948.739 | 31,181.176 | 45,129.915 | | | | |

| Period | PK Production (ton) | | | CSPK Despatch (ton) | | | |
|--------------|---------------------|----------------|------------------|---------------------|---------------------|---------------|---------|
| | Certified | Non-Certified | Total | RSPO | Other scheme (ISCC) | Non-Certified | Total |
| Stock | 172,216 | 300,832 | 473,048 | | | | |
| August | 138,638 | 1,169.993 | 1,308.631 | 0 | 0 | 0 | 0 |
| September | 115,900 | 1,016.146 | 1,132.046 | 191,680 | 0 | 0 | 191,680 |
| October | 364,894 | 813,009 | 1,177.903 | 252,760 | 0 | 0 | 252,760 |

| | | | | | | | |
|--|------------------|------------------|-------------------|------------------|----------|----------|------------------|
| November | 229,609 | 547,123 | 776,732 | 199,420 | 0 | 0 | 199,420 |
| Dec-22 | 83,305 | 715,570 | 798,875 | 302,790 | 0 | 0 | 302,790 |
| Jan-23 | 156,403 | 640,797 | 797,200 | 201,310 | 0 | 0 | 201,310 |
| Feb-23 | 204,883 | 438,140 | 643,023 | 135,140 | 0 | 0 | 135,140 |
| Mar-23 | 240,530 | 598,114 | 838,644 | 235,860 | 0 | 0 | 235,860 |
| Apr-23 | 258,270 | 444,311 | 702,581 | 164,270 | 0 | 0 | 164,270 |
| May-23 | 585,861 | 489,882 | 1,075.743 | 530,680 | 0 | 0 | 530,680 |
| Jun-23 | 255,755 | 342,702 | 598,457 | 369,540 | 0 | 0 | 369,540 |
| Jul-23 | 507,733 | 639,399 | 1,147.132 | 591,560 | 0 | 0 | 591,560 |
| Total (August 2022 – July 2023) | 3,141.781 | 7,855.186 | 10,996.967 | 3,175.010 | 0 | 0 | 3,175.010 |
| Grand Total | 3,313.997 | 8,156.018 | 11,470.015 | | | | |

3.8.13; 3.8.14; 3.8.15

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.

3.8.16

Documentation for the Sustainable Certified Product (CSPO and CSPK) consists of a daily record of the FFB acceptance, a daily record of certified production, which is classified as the CSPO and CSPK, a sales record, a stock record that has been reconciled with the FFB acceptance, monthly production and sale and annual recapitulation. Based on document verification and interview with management representative obtained information in last 12 months before audit (August 2022 – July 2023) it was known the product only sold under certified product as described in table below:

| | Dispatch period (MT) | |
|------------------------------|-----------------------------|-----------|
| | August 2022 – July 2023 | Total |
| CSPO sold under RSPO Scheme | 13,378.48 | 13,378.48 |
| CSPO sold under other scheme | 0 | 0 |
| CSPO sold as conventional | 0 | 0 |
| CSPK sold under RSPO Scheme | 3,175.01 | 3,175.01 |
| CSPK sold under other scheme | 0 | 0 |
| CSPK sold as conventional | 0 | 0 |

RSPO IT Platform member registration number for Samsam Mill is RSPO_PO1000001058. The Mill carry out shipping announcement in the RSPO IT platform when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three (3) months after dispatch. For example:

- CSPO sold to PT Ivo Mas Tunggal – Lubuk Gaung Refinery dated 24 May 2023 for 700.68 MT and transaction creates in IT Palm Trace dated 26 May 2023 with Transaction ID TR-5da81ce9-cf62.
- CSPK sold to Libo Kernel Crushing Plant – PT Ivo Mas Tunggal dated 30 March 2023 for 32.86 MT and transaction creates in IT Palm Trace dated 14 April 2023 with Transaction ID TR-2491ab30-8d5a.

3.8.17

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

Status: Comply

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

The company 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 the company's Social and Environment Policy validated on October 1, 2022, 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.

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. The company also had respected the rights of human right defenders and prohibiting the retaliation towards human right defenders.

4.1.2

The results of interviews with the surrounding community (Simpang Belutu Village and Belakar Village) and company workers revealed that if there was a conflict/problem with the company, the resolution action taken was deliberation without resorting to violence. Based on the results of interviews with representatives of trade unions and representatives of the gender committee and field observation, it is known that the company does not use paramilitaries or mercenaries in the company's operational areas. If there are problems, they will be resolved by means of deliberation without resorting to violence. The resolution of conflicts/problems using this deliberation has been quite effective. The company can also show evidence of socialization of not initiating acts of violence or any form of intimidation in its operations including the mutually agreed system as stated in the stakeholder consultation report conducted on March 12 2023.

The auditor team has also conducted interviews with stakeholders such as the Sakai Indigenous People and surrounding communities as well as looking for issues from internet media. The results of the interviews revealed that there was no use of violence by the Company in its operational activities.

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

The company showed some policies related to grievance system, here as follows SOP of handling grievance and dissatisfaction (No. SOP/SMART/SUST/IV/003) last revision on 8 March 2022. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, etc) and also 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 whistle-blower if needed.

In general, all field management staff (assistant managers) and workers' supervisors directly play a role in managing the handling of worker complaints. In terms of duties and responsibilities, the Assistant Manager and SPO Officer are responsible for hearing and recording all complaints and dissatisfactions, both verbally and in writing, from internal and external sources. Furthermore, the Head of Administration and Unit Head/ Manager play a role in making decisions on the handling of these complaints and aspirations.

Based on the interviews with the surrounding communities (Simpang Belutu Village and Belakar Village)), 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 results of the review of the complaint list document, it was found that there were no

complaints from external and internal parties.

4.2.2

Unit of certification showed SOP No. SOP/SMART/GIMS-SCMD/USDV/I/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/I/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 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. In addition, records of complaints addressed to the company have been recorded in the internal and external complaint log book documents where during the 2023 period there are complaints that have been received and have been processed by the UoC, for example:

- In May 2023 there were complaints from residents of Kandis Kota Village regarding dusty roads and requested that they be watered as a follow-up. Regarding this complaint, the Company immediately responded and followed up by watering the dusty road.
- Complaint in April 2023 from one of the employees at the PLPE housing complex who complained that the roof of his house was damaged due to strong winds, and this was followed up by providing repairs to the roof of the employee's house.

Besides, based on interviews with estate and mill workers, it also showed that the company has responded if there is any complaint directly after complaints submitted.

4.2.4

UoC showed the SOP No. SOP/SMART/GIMS-SCMD/USDV/I/001 (Rev. 02) validated on 11 April 2017 concerning in handling workers grievances and SOP/SMART/SIGS-CSR/SADV/I/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 posters 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 proven that there has been a contribution to community development based on the results of consultations with the local community which were carried out in a document entitled Public Consultation for Preparation of Strategic and Long-Term Social Plans with the community in Kandis District in 2022 which was held on November 15, 2022 and was attended by 19 representatives of the surrounding community.

From the results of these public consultation activities, a CSR plan for the 2023 period has been prepared, including:

- Improved health clinic services in Bekalar Village.

- Assistance with data collection for the Sakai tribe community in managing agricultural businesses at the Sakai Mandiri Foundation in Bekalar Village
- Capital assistance for laying duck farms in Bekalar Village

Based on the results of interviews with Bekalar village community representatives, information can be obtained that the company has involved the community in implementing CSR in village units.

| |
|-----------------------|
| Status: Comply |
|-----------------------|

4.4

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

4.4.1

The HGU area of PT Ivo Mas Tunggal originates from a production forest area that can be converted and land acquisition from the community. PT Ivo Mas Tunggal obtained the Permit of Forest Area Release from the Minister of Forestry on 20 January 1990 for the partial release of Forest Groups of Sungai (river) Tentara - Minda covering \pm 13,595 Ha, Sungai Kandis – Sungai Penyalar covering \pm 14,500 Ha, Sungai Basar – Sungai Rumbia covering \pm 9,398 Ha and Sungai Dua - Sungai Bangko covering an area of 10,975 Ha in Bengkalis Regency, Riau Province.

For land acquisition from the community, documentation of land compensation has been shown in the form of a landowner's statement, a statement of release of land rights, payment receipt, minutes of handover, and a map of the land compensated. The entire documented process has involved the Village Head and Sub-District Head.

CH has had the land rights in the form of Land Use Title (HGU) No. 1 of 1994 covered 13,432.09 ha which consist of 1 certificate HGU. Other than that, there was Plantation Business Permit (IUP) No. 756 of 2000 covered 25,053.28 ha and three Mills with capacity of 180 ton/hour.

Based on document review that management unit has manage an area of 10,069.72 Ha. The rest of HGU area was include in another certification scope i.e Ujung Tanjung Mill. For this assessment, the scope of certification only 9,584.57 Ha because there is area that not has HGU yet. The progress of land tenure was field inspection by BPN and based on inspection is known that the area is not include in forest area. The progress of land tenure for area that not has HGU has been included in partial certification and Time Bound Plan.

4.4.2

Based on latest assessment, no additions are made to the company's operations. PT Ivo Mas Tunggal can show examples of land acquisition documents, such as:

- Collection of land compensation files by BM Matondang for several plots of land located in the company's work area. Land compensation was carried out in stages from 1980 – 1995. Land compensation was accompanied by a statement of approval and witnessed by the village and sub-district parties.
- Collection of compensation files for Hamzah Abdul Gani's land area of 56 ha. Documents accompanied by payment receipts.
- Statement of handover of cultivating land in Sam-sam/ Belutu/ Kandis Villages covering an area of 26,370 ha. Negotiations were carried out on November 3 1986 with the people of Sam-Sam Village. Include the names of the recipients of compensation.

All documents for compensation and business capital assistance have been properly recorded and stored by the company and are available at the Pekanbaru Representative Office.

4.4.3

The CH has had SOP related land identification and compensation (No. SOP/NP/SMART/VII/D&L002, dated 01 July 2010) which set land identification, calculation and compensation for land acquisition mechanism. In this procedure was explained that the process of land identification is involved the community and the village government.

Based on document review, known that previous land acquisition did not diminish communities' legal rights. Based on land

acquisition documents, known that the documents made in Indonesia language, has include the maps, price agreement, evidence of payment, and signed by both party as well as Village Officials. The latest land compensation has been conducted in 1986. Based on management interviews, it is known that the CH has no plans to expand the land by legal compensation for community.

4.4.4; 4.4.5; 4.4.6

Based on latest assessment, there was no increase in the company's operational area. The last land compensation process was carried out in 1995. During the release of land, in general, the owner of the land acts as a representative for himself. Regular reviews of the FPIC process are embodied in the SIA document which functions to highlight the social issues of the affected people including land issues. All records were made in Bahasa, clear proof of payment and signed by both parties between the company and the land seller (local community) without coercion.

| | |
|-----------------------|--|
| Status: Comply | |
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4.5

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

4.5.1-4.5.8

PT IMT does not make any expansion over its operation area after November 2005 and the initial activity of land clearing was done in June 1986.

Based on documents review, interview, and field observations, shown that CH did not expand any operational areas and there is no more land clearing for new development activity.

| | |
|-----------------------|--|
| 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

The company has a procedure for Land Compensation Document No SOP/SMART/SENS-CSR/SADV/II/002 dated 1 July 2014 which landowner identification, calculation and compensation for land acquisition mechanism. In this procedure was explained that the process of land identification is involved the community and the village government.

Base on review toward procedure, it could be concluded has considering legal aspect.

4.6.2; 4.6.3; 4.6.4

The results of document review, field observation and interview with stakeholders known that the latest land acquisition had been conducted in 1986. PT IMT does not conduct any new land acquisition since the last assessment.

| | |
|-----------------------|--|
| 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 procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/II/002 dated 1 July 2014. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right.

Based on public consultation with village representatives from Bekalar community known that they know about the procedure through the socialization given and they agree with the procedure and they can access the procedure through management representative of the company if they need it.

Based on documents review, interview, and field observations, shown that CH did not expand any operational areas and there is no more land clearing for new development activity since November 2005.

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

There is no new land acquisition since the latest of acquisition in 1986. Based on interview with representative of Siak Agency and surrounding communities, it was known that currently there is no land conflict existed. The information on Recertification activities and public consultation with National Land Agency Siak Regency, there is a land conflict on PT IMT, namely with the Sakai Legal Aid Institute which began in 2017, the latest progress was mediated at Riau Provincial Regional Office January 7 2019 the conclusion of mediation that Institute Sakai's Legal Aid was asked to explain the evidence that was required and to present the evidence. Until surveillance in 2022, there was no more claim by the Sakai Legal Aid Institute and complaint status in RSPO complaint portal also has been closed.

CH has evidence of land acquisition which conducted since 1986. Based on the document known that the land acquisition process is witnessed by head of village, head of sub-district and land owner. Based on interview with community known that land acquisition has been conducted long time ago in 1986 with no coercion. Base on interview with Agriculture Service of Siak Regency and Sakai Community Leader from 2019 until now there have been no more land conflicts from surrounding to PT IMT.

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, 5.1.2, 5.1.3

Based on document verification, it is known that the company does not receive FFB directly from farmers. FFB from Farmers is received first by the Agent. The TBS received comes from agents who collaborate with the company. Based on interviews with company representatives, it is known that the FFB price setting mechanism for external suppliers has taken into account the price of FFB at factories around PT Ivo Mas Tunggal, the price of CPO and has been agreed upon by the FFB suppliers. Every time there is a change in the FFB price, the company will inform the external FFB supplier by telephone and send an official letter to the supplier.

Based on the results of interviews with FFB agents, it is known that the FFB price is determined by CH and in determining the FFB price, the FFB supplier is involved by CH and is based on the FFB price. From other mills and CPO prices. So far, the FFB price set by CH is considered reasonable by FFB suppliers.

5.1.4

Based on document verification, it is known that the company does not receive FFB directly from the Smallholders. FFB received from the Agent who cooperates with the company. The FFB pricing mechanism is determined by the Company. Based on interviews with company representatives, it is known that the FFB pricing mechanism for outside suppliers takes into account the price of FFB in the mills around PT Ivo Mas Tunggal, the price of CPO and has been agreed upon by the FFB suppliers. Every time there is a change in the FFB price, the company will inform the outside FFB supplier by telephone and send an official letter to the supplier.

5.1.5

Companies can show cooperation agreements with FFB supplying agents. an example is a cooperation agreement for example for CV Siborutua agents with document number 02/SSMM/TBS/01/2022 between PT Ivo Mas Tunggal and CV. Siborutua. The agreement explains the obligations of the parties and has been agreed upon by both parties.

Based on document verification, it is known that the agreement has complied with the provisions as evidenced by the existence of an agreement between the two parties, has a timeframe and is transparent.

5.1.6

Current and former prices paid for Fresh Fruit Bunches (FFB) are available to the public. The FFB price is determined by the certification unit according to the CPO price trend and is stipulated in the work agreement.

Based on the verification of the contract agreement, it is known that the FFB trade is carried out fairly, transparently and based on the agreement of both parties. It can be seen that the TBS payment process has been carried out transparently and there have never been any complaints regarding the payment. Examples of payments verified by the auditors are invoices and proof of payment for the period July 2023, where payment calculations are in accordance with the amount of FFB received at the factory and the price set. Furthermore, the company can show local contractors that the payments are in accordance with the agreed agreements.

5.1.7

The company has carried out tests on 2 weighbridge units owned at the Mill unit carried out by the Siak District Government, the UPTD Legal Metrology Department of Trade and Industry, namely:

- Test Result Certificate Document with number 510/DPP/UPTD-ML/SKHP/2023-VII/86 for weighbridge model ZM510 with serial number 194550492 with a capacity of 60,000 kg/10 Kg which was re-calibrated on July 21 2023 and re-calibrated on July 13, 2024.
- Test Result Certificate Document with number 510/DPP/UPTD-ML/SKHP/2023-VII/87 for weighbridge model ZM510 with serial number 194550486 with a capacity of 60,000 kg/10 Kg which was re-calibrated on 21 July 2023 and re-calibrated on July 13, 2024.

5.1.8

Based on the results of a document review and interviews with the company, there were no independent smallholders supplying FFB to Samsam Mill.

5.1.9

The company showed some policies related to grievance system, here as follows SOP of handling grievance and dissatisfaction (No. SOP/SMART/SUST/IV/003) last revision on 8 March 2022. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, etc) and also 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 whistle-blower if needed.

In general, all field management staff (assistant managers) and workers' supervisors directly play a role in managing the handling of worker complaints. In terms of duties and responsibilities, the Assistant Manager and SPO Officer are responsible for hearing and recording all complaints and dissatisfactions, both verbally and in writing, from internal and external sources. Furthermore, the Head of Administration and Unit Head/ Manager play a role in making decisions on the handling of these complaints and aspirations.

Based on the results of the verification of the complaint book document, it is known that there are no complaints from Mandiri farmers.

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| Status: Comply |
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5.2

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

5.2.1

The company has consulted with farmers around the company. Currently the company is working with local farmers to implement the People's Oil Palm Rejuvenation (PSR) program in 2 cooperatives, namely the Swadaya Mas Bersama Cooperative and the Kandis Sejahtera Sawit Cooperative. In the PSR program, the company also explains the legality of

the land of farmers participating in the program and also related to the RSPO.

Based on interviews with company representatives, it is known that in the future farmers who take part in the PSR program plan to be involved in taking part in RSPO certification.

5.2.2

The company has developed programs to improve the livelihoods of local farmers by implementing the Community Palm Oil Replanting program. The program assists local farmers in carrying out replanting in farmers' plantations such as mechanical planting and tumbling, land clearing, providing oil palm seeds, and planting oil palm. This is done to ensure that the oil palm plantations owned by the farmers come from official seeds with the aim of increasing farmers' income in the future through the sale of FFB.

5.2.3

The company has provided support to farmers to promote the legality of FFB production. this is evidenced by the company's Community Palm Oil Replanting Program, in which the requirements of the program are that farmers must have clear land legality such as Land Certificates in the form of SHM and SKT and the farmers' land is not located in the forest area. In addition, in the program the company also provides seeds to farmers to ensure that the oil palm plantations come from a clear source.

5.2.4

Currently there are no scheme or independent smallholders in the vicinity of the company.

5.2.5

The progress report on the company's farmer support program is included in the plantation business development report, the SIA Report, and the 2023 CSR program recapitulation report. The report describes the progress of the company's PSR program.

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| Status: Comply |
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PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1

The company has a non-discrimination and equal opportunity policy in place as indicated in the GAR Social and Environmental Policy (GSEP) document which was passed on October 1, 2022. It states that the company provides equal opportunities for all workers and embraces diversity without regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or trade union membership and ensure that workers are protected from acts of discrimination at all stages of the employment relationship.

Based on interviews with stakeholders for example contractors and workers in Mill and Estate (Harvester, upkeep, and Process), obtain information that stakeholders already have an understanding of the non-discrimination and equal opportunity policy.

6.1.2

UoC showed job vacancy announcements 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 PLPE, KNDE, SSME, and SSMM, 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 included 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 DS (initial) who sent the recruitment letter on 20 July 2023 and started working as a worker in field on 20 July 2023 to 20 July 2024.
- Promotion documents such as management decree for worker's promotion. For example:
 - a) Worker on behalf of AT (initial) who had a promotion based on worker's appraisal, from grade PKWT to grade PT 4A on 5 March 2020.
 - b) Worker on behalf of TAC (initial) who had promotion based on worker's appraisal from harvester to maintenance supervisor on 25 July 2023.

Based on interviews with workers (harvesting, spraying and mill operators) in note that the certification unit has carried out labor procedures starting from recruitment, selection, acceptance, promotion, and retirement procedures in accordance with existing regulations, as well as all the application is assessed in accordance with the abilities and competencies of the employees.

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 pesticide application and fertilizing activities proven by there was no requirement regarding pregnancy test in recruitment SOP, job hiring announcement, and medical test during recruitment.

Based on the interview with women workers in field, there was no pregnancy test during recruitment process. The pregnancy test only carried out for female workers to make sure that they do not do any agrochemical works when pregnant.

6.1.5

Gender committees had been formed and still active until today in PLPE, KNDE, SSME, and SSMM which are chaired by the coordinator along with the head of gender committee. The structure of the gender committee consists of female workers assisted by male worker. The main objective of forming a gender committee is to provide a forum that can accommodate the aspirations or complaints of workers (especially women).

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).

The company has established a gender committee structure consisting of women and men in company units consisting of:

- Advisor
- Vice Chairman
- Treasurer
- Member

Companies can show the realization of the gender committee program such as the socialization of handling sexual

harassment in each division which will be held in February 2023. The Company's gender committee was formed for each unit.

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 female worker in loose-fruit picking on behalf of RT (initial) received the same wage as male worker on behalf of RS (initial) at the same grade.

The Minimum Wage Decree of the Siak District established by the Governor of Riau on 07 December 2022 regarding the determination of the Siak District minimum wage in 2023 of IDR 3,361,913.16. UoC issued Decree No. 001/PSM5/HR PSM 01/05/2023 dated 1 January 2023 regarding the structure and salary scale for permanent workers of PT IMT Region Siak in 2023 which explains that the lowest salary is IDR 3,212,488. In this regard, it is also shown that workers with PT4A status will receive a wage adjustment for permanent PT4A workers in 2023 in the form of a special allowance of IDR 149,925/month so that if totalled, the lowest wage is in line with the minimum wage. Based on verification payroll document for workers of unit sample have been accordance with the minimum wage set by local government. Besides that, the company has been implemented structure and scale wage based on years of service, ability, attendance, and job performance. There are no late payments every month.

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| Status: Comply |
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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

Unit of Certification had procedures related to regulation reference, company policy, work relationship, leave and permission, salary payment, welfare and insurance, business trip allowance, disciplinary, mutation, work termination, grievance and complaint and others which are generally described in Collective Labour Agreement (CLA) for period of 2022-2024 and was written in Bahasa.

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.) listed in the CLA and in accordance with routine socialization provided by the company.

The Minimum Wage Decree of the Siak District established by the Governor of Riau on 07 December 2022 regarding the determination of the Siak District minimum wage in 2023 of IDR 3,361,913.16. UoC issued Decree No. 001/PSM5/HR PSM 01/05/2023 dated 1 January 2023 regarding the structure and salary scale for permanent workers of PT IMT Region Siak in 2023 which explains that the lowest salary is IDR 3,212,488. In this regard, it is also shown that workers with PT4A status will receive a wage adjustment for permanent PT4A workers in 2023 in the form of a special allowance of IDR 149,925/month so that if totalled, the lowest wage is in line with the minimum wage. Based on verification payroll document for workers of unit sample have been accordance with the minimum wage set by local government. Besides that, the company has been implemented structure and scale wage based on years of service, ability, attendance, and job performance. There are no late payments every month.

Based on the description above, it can be concluded that the certification unit already has documentation of wages and work requirements in accordance with applicable labor regulations for workers in the national language, along with

explanations for workers in a language they understand.

6.2.2

Based on interview with workers and labour union, known that all workers at PT IMT have work agreement. The company shows some examples of work agreements for mill and estate workers, which explain the terms of work, working time and wages, permits, social security, leave rights, facilities and PPE, worker obligations, training and development, discipline and sanctions, industrial relations, contract termination, etc. The contents of the work contract are in accordance with applicable regulations. The contract has been prepared in languages understood by the workers, explained to workers by management officials, and signed by both the authorized signatory of the company and employee. Based on the explanation, the certification unit can show good documentation related to regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice which has been informed in the CLA. Based on verification of worker contracts and CLA, it is known that both worker contracts and CLA comply with national legal requirements such as prohibition of child labor, working time and wages, permits, social security, leave rights, facilities and PPE, worker obligations, training and development, discipline and sanctions, industrial relations, contract termination.

A review of payslip document (harvester, maintenance worker, security, and mill operators) for May and June 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 in PT4A grade and PT3 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.

The results of interviews with workers (harvesters, sprayers, upkeep, and mill operators) and labour union know that workers have a sufficient understanding of their rights (wages, overtime, incentives, deductive, fines, etc.) listed in the Collective Labor Agreement and in accordance with routine socialization provided by the certification unit.

6.2.3

Unit of Certification had procedures related to regulation reference, company policy, work relationship, leave and permission, salary payment, welfare and insurance, business trip allowance, disciplinary, mutation, work termination, grievance and complaint and others which are generally described in Collective Labour Agreement (CLA) for period of 2022-2024 and was written in Bahasa.

The company has shown evidence of compliance with labor provisions, for example:

- Payroll documentation that gives information on compensation for work performance. The results of the simulation of wages and overtime in June 2023 for example with worker MT (sortation station), known that the company has paid overtime wages according to the workers' overtime hours and has complied with the applicable regulations.
- Payslip document has informed deductions, working days, holiday, and others.

Based on document verification and interview with workers (harvesting workers, manuring workers, mill workers, etc.) known that there's no indication about the force labor. In addition, they get the wage accordance with the wage minimum regulation.

Interviews with labor unions and workers said that wages paid, and overtime are in accordance with applicable regulations. Workers have also been given leave in accordance with applicable regulations. Based on that interview, it is also known that deductions for workers, such as BPJS deduction, tax, etc., have been described in the pay slip and also CLA.

6.2.4

Unit of Certification has provided housing facilities on each estate and mill. For example, list of facilities in 2023 including houses, mosque, church, workers hall, football field, volley ball field, badminton field and school bus. Based on field observation to housing complex of PLPE, KNDE, and SSME, it was known that all housing on good condition and liveable, there were domestic waste sanitation, and adequate clean water facilities. Therefore, based on interview with workers revealed that if any housing facilities were damaged, they had to report to the supervisor.

6.2.5

There is traditional market are near housing complex of Unit of Certification which can be accessed by workers within thirty

minutes. Moreover, there is temporary market comes from surrounding communities at the time of wage payment. In addition, traders who are allowed to sell in a residential area make it easier for workers to access food sources. This matter has been verified through consultation with Head of Employee Cooperative, Labor Union, as well as housing residents.

Based on interviews with sample estate and mill workers in PLPE, KNDE, SSME, and SSMM, 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.

6.2.6

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

The company shows the calculation of the 2023 Prevailing Wage with the applicable Minimum Wage components (IDR 3,361,914), holiday allowance, Rice, Electricity, Houses, Water, Schools, Polyclinic Facilities and Services and Daycare with the lowest Prevailing Wage IDR 3,812,934 and the highest IDR 4,579,649. Based on the verification results of employee pay slip documents, it is known that the calculation of applicable wages is correct and the results are reasonable based on local prices and rates.

6.2.7

Based on the list of workers for the period of July 2023, it's known that there were 466 workers in Samsam Estate, 602 workers in Kandista Estate, 555 workers in Palapa Estate and 131 workers in Samsam Mill. There were two types of workers namely permanent workers and contract workers (*PKWT*). Contract workers were placed in upkeep and loose fruit picking activity. Meanwhile, all core job in fields (both estate and mill) were done by permanent workers.

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| Status: Comply |
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6.3

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

6.3.1

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. Based on information from management and employees in estate and mill, it was known that there is two labour union exist in PT Ivo Mas Tunggal that has been registered to Transmigration and Manpower Agency of Siak Regency as shown below:

- Registration of *PUK SPS/PT Ivo Mas Tunggal* – Unit Samsam Mill Number 568/Disnakertrans/III/2022/01 dated March 1, 2022.
- Registration of *PUK SPS/PT Ivo Mas Tunggal* – Unit Samsam Estate Number 568/Disosnakertrans/IX/2018/766 dated September 21, 2018.
- Registration of *PUK SPS/PT Ivo Mas Tunggal* – Unit Palapa Estate Number 568/Distransnaker/426.1 dated August 16, 2021.
- Registration of *PUK SPS/PT Ivo Mas Tunggal* – Unit Kandistasari Estate Number 568/Distransnaker/XII/2019/33 dated December 3, 2019.
- Registration of *PK FKUI-KSBSI* of Siak Regency Number 568/DSTK /II/2010/03 dated 25 February 2010.

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 permanent workers registered in labor union to ease them if once there's a manpower case.

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, a bipartite meeting between the union and the company was held on January 24, 2023, which was attended by HR PSM Riau, RC Siak, Estate Manager, SPO Siak Region, *PUK SPSI* and *PUK SBSI* who discussed harvest premiums at PT Ivo Mas Tunggal.

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 and there has been no labor issue that brought to Manpower Agency.

6.3.3

Based on a labor union structure review, as well as an interview with employees on the estate and mill, it was known that union organization is consist of Chairman, Deputy of Chairman, Secretary, Treasurer, etc. All labour union committee members were employee which is not involved in company structural organization (staff up). Unit certification also showed policy concerning freedom of association described in Work Environment and Industrial Relations Policy No. KHI-smart/018-00, in the policies they state unit certification does not prohibit, hinder, or restrict workers from forming or not forming trade unions and not interfering in the process of union management. This situation is expected to avoid conflict of interest between employer and employee representatives. Furthermore, there is no migrant workers in PT Ivo Mas Tunggal.

The results of interviews with workers at Mill and Estate (harvesting, spraying, and processing), obtained information that the company has provided freedom of association and that union membership is voluntary. Apart from that, the company also does not interfere with the formation of worker union representatives and there is no intervention from the company.

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| 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. This policy has been included in every contract agreement.

UoC then showed that they had socialized the policy to all parties including contractors for instance the socialization held on 6 April 2023 attended by workers and contractor workers.

6.4.2

Documents verification of list worker from mill and estates updated July 2023, reveals that there are no workers under the age of 18 years old. In addition to having a policy governing the minimum age of workers for workers, the unit of certification also showed work agreement of worker which explains the age when recruited and work agreement with contractor includes a clause on child protection and a prohibition on employing workers under the age of 18. Based on interview with contractor on the estates and mill sighted that they been understood about this policy. Based on field observation and interview with several workers on the estates and mill, it was known that the Identity Card as administrative requirement on recruitment process and there is not retention document.

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 was no internship program.

6.4.4

The UoC had socialized the policy to all parties, including communities and contractors; for instance, the socialization held on February 2, 2023, was attended by workers, communities, and contractor workers. Based on document verification and field observation, there were no workers under the age of 18, and there were no children around the work area. In addition, the UoC also includes clauses on child protection and prohibitions on hiring workers under the age of 18 in any agreement.

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| 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

The company has a policy to prohibit all forms of sexual harassment and all other forms of harassment which are indicated in the GAR Social and Environmental Policy (GSEP) document. The policy was approved on October 1, 2022, by the Head of Upstream, CEO of Down Stream & Commercial, Executive Director & CFO, and MD of Sustainability & SSE. It is stated that the company does not tolerate acts of sexual harassment and any other forms of harassment and violence.

During the field visit, warnings regarding the prohibition of acts of sexual harassment and violence can be seen, especially in the employee housing area. In addition, based on the results of interviews with workers, it was stated that so far there had never been a case related to incidents of sexual harassment and violence as well as other forms of violence and harassment.

6.5.2

The company have a policy to protect reproductive rights and prevent all forms of sexual harassment and violence. The policy explains that every worker is entitled to receive protection against sexual harassment in the workplace and Sexual harassment is an offense and if convicted of sexual abuse offenders will be penalized in accordance with applicable regulations. The committee gender has socialized to the employees and the representatives of the committee gender are available in each division.

Based on the results of interviews with workers, it was stated that the company had provided protection for women's reproductive rights including the provision of menstruation leave, maternity leave and provided other alternative jobs for workers who handle chemicals if they were pregnant or breastfeeding.

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 1 February 2023 attended by gender committee. This document informed the needs of new mother, as follows: providing the room to breastfeed, the time leave for breastfeeding, monthly new mom and their baby check-up, medical consultation, and extra food during monthly check-up. Regarding the implementation of identifying the needs of new mothers, it is proven from interviews with the gender committee and field observations that the Company has provided breastfeeding rooms, breastfeeding leave time, monthly examinations of new mothers and their babies, health consultations, and additional food at monthly examinations.

6.5.4

The certification unit have a Procedure of Complaint and Grievance No. SOP/SMART/SUST/IV/003 dated 8 March 2022.

The procedure has a guarantee of anonymity and whistle-blower. Based on interview with Gender Committee representative and sampled female workers explained that they already understood how the certification unit procedures to resolving disputes, grievance, and complaints. Anonymity and complainants are protected as requested by them.

If the complaint is not resolved by deliberation and consensus, then the certification unit and the party submitting the complaint want a resolution through the Mediation Forum. The Mediation Forum meeting must take place at the location of the third party or other agreed place of neutrality.

The company also has a Sinarmas Agribusiness and Food Business and Human Rights Policy which was ratified on 12 December 2019 by the Head of Policy and Compliance Division. In point 9 of the policy, it is explained that "Respect and protect the rights of whistleblowers and human rights defenders".

Based on interviews with women workers, gender committees and labor union, it is known that they understand the related policies. It was further explained that so far there have been no problems or complaints related to reproduction in the workplace and they all know the mechanism to file a complaint.

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| Status: Comply |
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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.

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 Estates, 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 the results of the interviews and review of the labor list documents on July 2023, information was obtained that there were no foreign workers working at PT Ivo Mas Tunggal. The status of workers working at PT Ivo Mas Tunggal include permanent workers and contract workers, all of whom have been equipped with work agreements that regulate work mechanisms starting from the job desk, workers' rights, and obligations to the wage system. The company has also reported contracts for contract workers to the relevant agencies, for example Report of PKWT of Kandista Estate to Manpower agency of Siak District on 24 July 2023.

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| Status: Comply |
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6.7

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

6.7.1

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

- **Samsam Estate**

In accordance with the Decree of the Head of the Social, Manpower, and Transmigration Service of Riau Province Number. 272/Disnakertrans-PK/SK-P2K3/IX/2022 concerning the ratification of the OHS Committee organizational structure of PT IMT-Samsam Estate, stipulated in Siak on September 14, 2022. OHS Committee secretary is a worker with the initials A.A.D. The CH shows the OHS expert authority card and official decree for OHS expert from the Ministry of Manpower of the Republic of Indonesia No. 5/4917/AS.02.04/IV/2021 dated April 27, 2021, valid for 3 years.

- **Samsam Mill**

In accordance with the Decree of the Head of the Office of Social Affairs and Transmigration Number No.KEP. 227/Disnakertrans-PK/SK-P2K3/VI/2023 regarding the Revision of the Committee for the Trustees of Occupational Health and Safety at PT Ivo Mas Tunggal Samsam Mill, stipulated in Pekanbaru on June 19, 2023. In the decision, it is known that the OHS Committee secretary is an OHS Expert with the initials HRT. The CH shows the OHS expert authority card and official decree for OHS expert from the Ministry of Manpower of the Republic of Indonesia dated February 28, 2022, valid for 3 years.

- **Palapa Estate**

In accordance with the Decree of the Head of the Social, Manpower and Transmigration Service of Riau Province Number. 225/Disnakertrans-PK/SK-P2K3/VI/2023 concerning the ratification of the OHS Committee organizational structure of PT IMT-Palapa Estate, stipulated in Pekanbaru on June 19, 2023. OHS Committee secretary is a worker with the initials A.L. The CH shows the OHS expert authority card and official decree for OHS expert from the Ministry of Manpower of the Republic of Indonesia No. 5/20724/AS.01.03/XII/2022 dated December 16, 2022 valid for 3 years.

- **Kandistasari Estate**

In accordance with the Decree of the Head of the Social, Manpower and Transmigration Service of Riau Province Number. 226/Disnakertrans-PK/SK-P2K3/VI/2023 concerning the ratification of the OHS Committee organizational structure of PT IMT-Kandistasari Estate, stipulated in Pekanbaru on June 19, 2023. OHS Committee secretary is a worker with the initials W.S. The CH shows the OHS expert authority card and official decree for OHS expert from the Ministry of Manpower of the Republic of Indonesia No. 5/20723/AS.01.03/XII/2022 dated December 16, 2022 valid for 3 years.

Regarding opportunities for improvement in the previous assessment, the company has shown the Decree of the Head of the Office of Social Affairs and Transmigration Number No. KEP. 227/Disnakertrans-PK/SK-P2K3/VI/2023 regarding the Revision of the Committee for the Trustees of Occupational Health and Safety at PT Ivo Mas Tunggal Samsam Mill dated June 19, 2023 regarding the appointment of the OHS Committee and OHS expert for Samsam Mill.

Periodic meeting

The unit certification has an OHS Committee in each unit which is responsible for the implementation of OHS aspects. One of the activities of the OHS Committee is to conduct monthly evaluations related to the implementation of OHS programs. For example, in the OHS Committee meeting on July 3, 2023 at SSME which was attended by 10 members, they discussed maintenance of OHS warnings, OHS Committee Quarterly Report and Work Accidents for June 2023. For the OHS Committee Samsam Mill, the meeting held on June 13, 2023 discussed, among other things, training, preventive maintenance, PROPER dan Work accident.

6.7.2

Procedure for Handling Work Accidents and Emergencies

Based on document verification show that the certification unit has procedures for handling emergency response and first aid in work accidents, including the following:

- SOP for Emergency Preparedness and Response with document number SOP/SMART/GENERAL/SADV/II/005. Rev 0.0 was passed on July 1, 2014 by the Head of Upstream. This SOP is intended as a guide in identifying. Prevent potential and overcome emergencies in estate, mill and other support units in Sinarmas Plantation areas and their subsidiaries.

- SOP for the Management of Accidents and Diseases Due to Work No. SOP / SMART / HESS - EHSD / SADV / I / 005.
- SOP Design and Use of Hydrant with No. SOP/SMART/HESS-EHSD/SADV/I/014 dated July 1, 2014.
- First aid SOP with No SOP/SMART/HESS-EHSD/SADV/I/011 dated July 1, 2014.

Based on field observations, such as in harvesting and upkeep activities and also to Libo POM, the procedures clearly understood by all workers.

First Aid Officer

The unit of certification has two licensed first officers, for example with license number: No. 118 / P3K / XII / 2017 which was issued on 28 December 2017 and is valid for 5 years. (*Permenakertrans* No.15 of 2008). In addition, foremen in each field of work are also given skills and knowledge about first aid.

The last first aid related training was held on January 19, 2023, with 43 participants for Samsam Mill, Samsam Estate, Palapa Estate, and Kandistasari Estate.

Based on field observations, such as in harvesting and upkeep activities, it was known that the foreman had brought a first aid kit. The results of the interview revealed that the foreman had received first aid training and was able to explain the names and functions of these first aid kits.

Based on field observations at Samsam Mill and Estates offices, it is known that there is an evacuation route that leads to the assembly point in case of an emergency. Fire extinguishers and hydrants are available in ready-to-use conditions. The test results of the hydrant at the Kernel Station are functioning well.

Records of work accidents

As stated in the OHS Committee report as well as the monthly monitoring of work accidents made by the OHS committee secretary, it is known that during 2022 there were a work accident in Samsam Estate total number of working hours 952,267 Number of Accidents 6 Number of lost working days 6 FR 6.30 SR 6.30 and for Samsam Mill, Palapa Estate and Kandistasari Estate no work accidents (zero accident).

6.7.3

The certification unit show documents related to the provision of PPE in the SOP document for Management of Personal Protective Equipment Number SOP/SMART/HESS-EHSD/SADV/I/010. In the guidelines it is stated that for PPE that has been damaged/cannot function properly before the specified replacement frequency, you can request replacement by bringing the old PPE and get approval from their respective superiors.

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

- Record of Minutes of Handover of PPE on April 6, 2023. PPE in the form of Safety Boots with Toe to 8 employees of Press Station and on July 20, 2023 in the form of Safety Shoes to 27 employees of Workshop Station.
- Record of Minutes of Handover of PPE on May 4 2023. PPE in the form of helmets and boots for 21 Upkeep at Kandistasari Estate.

In line with the results of document verification, harvest workers in Block K41 Division 5 Samsam Estate also explained that employees had received PPE free of charge by the company and understood the mechanism for replacing PPE if PPE was damaged/lost. The PPE used by workers is currently in good condition and ready to use.

The auditor made field observations at the PPE Warehouse in Samsam Mill, knowing that the company had provided spare PPE, including:

- Helmet PPE with a total of 20 pieces.
- PPE Boots with a total of 25 pairs.
- PPE Earplugs with a total of 100 pieces.
- PPE leather gloves with a total of 80 pieces.

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

Sanitation Facilities

Based on the results of the field visit, it is known that the company already has sanitation facilities for workers with chemicals that can clean themselves as well as the equipment used and change clothes, which is also equipped with a storage area for controlling devices and PPE, this is in accordance with the results of interviews with spray workers doing manual weeding activity at Block K49 Division 6 Samsam Estate who stated that after work they carry out self-cleaning activities and remove PPE in the rinse place provided by the company. The numbers of rinse house or sanitation facility are sufficient because the unit certification had sanitation facility in each division of estates.

6.7.4

The company has registered all employees into work accident insurance, namely BPJS *Ketenagakerjaan*. This can be proven by paying BPJS *Ketenagakerjaan* invoice every month. It is also verified during interview to the workers and Labor Union. Based on document review, all workers have been registered in the accident insurance. In addition, for health care, the company provides clinic facilities, and employees can seek free treatment. In addition, based on interviews with workers, it is known that the company also provides health insurance to employees.

As one example, based on a review of the July 2023 worker list documents and proof of BPJS payments for the same period, it is known that companies have registered and paid all their workers in the BPJS *Ketenagakerjaan* program, which consists of work accident benefits, death benefits, old age security and pension benefits, as well as BPJS *Kesehatan*, which are shown as evidence of invoice payment for BPJS *Ketenagakerjaan* and BPJS *Kesehatan* for the period July 2023 via bank transfer for all units in this certification (SSME, PLPE, KNDE, and SSMM).

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

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

6.7.5

Records of Work Accidents

As stated in the OHS Committee report as well as the monthly monitoring of work accidents made by the OHS committee secretary, it is known that during 2022 there were a work accident in Samsam Estate total number of working hours 952,267 Number of Accidents 6 Number of lost working days 6 FR 6.30 SR 6.30 and for Samsam Mill, Palapa Estate and Kandistasari Estate no work accidents (zero accident).

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| Status: Comply |
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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

Based on document verification and interviews with management representatives, it is known that there has been no revision of the IPM Control SOP. The company is still using SOP/SMART/MCAR/VII/TA-HPT. The procedure for setting up an early warning system is routine enumeration of potential pests and diseases, with emphasis on mechanical and biological control, such as planting beneficial plants (*Turnera subulata*, *Cassia cobanensis*, and *Antigonon leptosus*) to anticipate fire caterpillars. The certification unit also have a good commitment to improve the use of pest natural predator as part of integrated pest control. One of natural predator development is the reproduction and the construction of barn owl

box as a mechanism to control rat. The company monitoring barn owl box occupation at least once a month. The monitored parameter is the existing of barn owl in the boxes, left food, and sign of reproduction such as egg or owl. The unit of certification showed the IPM Plan such as Plan and Recap Pest Census in Samsam Estate, Controlling eat leaf caterpillar Monitoring in Palapa Estate and Monitoring Beneficial Plan in Kandistasari Estate.

The certification unit has conducted regular pest and disease censuses. For example, for the results of the rat dan leaf eater caterpillar census, it is known that during the period January – June 2023, there were no rat and caterpillar attacks that exceeded the threshold. Based on field observations, in Samsam Estate, Palapa Estate and Kandistasari Estate, did not find any rats or caterpillar attacks.

7.1.2

Based on document review and field observations, the Certification Unit applies several biological control practices to suppress pests and diseases such as owls (*Tyto alba*) and manage them properly. The company also has *Turnera ulmivolia* in well-maintained condition. This plant as a predatory host plant for leaf-eating caterpillars, which is an invasive species, refers to LHK Ministerial Regulation No.P.94/MENLHK/SEKJEN/KUM.1/12/2016. The company also shows a plan and monitors its spread by carrying out regular maintenance of beneficial plants on monitoring beneficial document so that the spread can be controlled, such as during a field visit to Samsam Estate, Palapa Estate and Kandistasari Estate.

7.1.3

Based on the results of interviews with company management, it is known that the company has never used fire to control pests and diseases. Pest and disease control in the company only uses biological and chemical if it is above the set threshold.

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| Status: Comply |
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7.2

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

7.2.1

The certification unit has shown the SOP for the Safe Use of Pesticides. The purpose of the procedure is that workers handling pesticides are always aware of the magnitude of the danger of poisoning and the level of health risk due to their work activities, in addition to carrying out safe and appropriate operational performance related to the use of pesticides in accordance with the instructions for use. The contents of the procedure include the level of material hazard based on WHO class, level of poisoning based on LD50, statement of material hazard, color and hazard symbols and danger signs.

Based on document review, interviews, and field observations during the onsite audit, it is known that the certification unit already has justification for the application of pesticides, the certification unit has shown a document listing the pesticides used in the 2022 - 2023 period. The document explains the name of the pesticide, active ingredient, concentration, LD50, registration number and distribution permit period, WHO class, and the purpose of using the pesticide. The examples of pesticides used are Garlon Mix 333/ 17 EW with the active ingredient *Triclopyr butoksi ethyl ester*, LD50 (mg/kg) 5,000; RI registration number RI. 0103011984695 valid until January 31, 2025, WHO class III, pesticides targeting broad leaf weed and narrow leaf weed.

7.2.2

The company has shown documents on the use of pesticides for the period 2022 - 2023. The documents describe the type of pesticide, active ingredient, LD50, active ingredient content, amount of pesticide use, area of pesticide use, and pesticide use per hectare. For example, the use of the pesticide Garlon with the active ingredient Triclopyr, dermal LD50 2000 mg/Kg, oral LD50 > 1.378 mg/Kg, total use for the period January – June 2023 is 434.53 Liters with an area of use of 584.25 ha and use/ha is 0.74 Liters/ Ha in Samsam Estate.

7.2.3

Based on the leaf eater caterpillar census in Samsam Estate and Palapa Estate in July 2023 with attacks below the threshold correlated with planting beneficial plants in the Tanah Laut Estate area as leaf eater caterpillar biological control using *Turnera subulata*, *Cassia cobanensis*, and *Antigonon leptosus*. This means that the use of pesticides controlling leaf eater caterpillar can be minimized according to the IPM plan. It is noted that the use of chemicals for pesticides and

herbicides has been minimized every year, for example in Palapa Estate the use of Isopropyl amine glyphosate in 2021 was 4,485.49 liters, in 2022 it was 3,302.18 liters and in 2023 it was 2,562.73 liters.

Based on verification document of pesticide use for the period January - June 2023, it was found that the certification unit no longer used pesticides with the active ingredients of *paraquat dichloride*, *brodifacoum*, *coumatetralyl*, and *carbofuran*. This shows that the certification unit has implemented a policy of limited pesticide use in accordance with the circular described above.

Based on observations of plant pests and diseases, it is known that the results are directly proportional to the results of observations in the previous year where there is no use of chemicals to control pests and plant diseases.

7.2.4

Based on the review of pesticide use documents, interviews with company management and results of field visits. It is known that the company does not use pesticides preventively to prevent pests and diseases. Pest and disease control is only carried out based on census results. If it is known that the census results exceed the threshold, then control is carried out.

7.2.5

Based on the results of field observations to Chemical Storage at Samsam and Kandistasari Estate, it is known that the company uses a pesticide with the active ingredient *Glyphosate* under the Supremo brand. This pesticide is included in the WHO class III criteria. The results of the document review and interviews also revealed that in 2022 until the audit was carried out there was no use of WHO class 1A and 1B pesticides, or in the Stockholm/Rotterdam convention.

Regarding the commitment to reduce the use of pesticides, it has been stated in the Memorandum of President Director document Number 032/PD/VIII/2016 dated August 13, 2015, which explains that the use of paraquat has been abolished since early 2016. Also, the company consistently uses biological agents to control pests such as the use of the Tyto alba owl as a method of biological control of rat pests and the planting of useful plants as host plants for parasitosis for oil palm leaf-eating caterpillars.

7.2.6

Based on interviews with spray workers, it is known that all spray workers are male. If there are female spray workers, they are not allowed to be pregnant and or breastfeeding and are transferred to other jobs that are identified as safe for them. The allowed working age is above 18 years. They can also explain the spray technique according to the OSH procedures and aspects that must be applied at the time of spray application. Workers can explain that after spray application, work tools and PPE exposed to pesticides are washed and stored at home rinse, and workers clean themselves and change into clean clothes before returning home. The company also demonstrated Training on proper and proper spraying techniques for spray workers on July 8, 2023.

7.2.7

The company has a material and chemical management procedure (SOP / SMART / LEMS-EHSD / SADV / I / 006) which explains the inspection of materials and characteristics including hazardous chemicals. Officers who control are warehouse officers. Officers periodically monitor the condition of stored materials to find out damage and expiration.

Based on the results of field visits in the pesticide (chemical) storage warehouse at Samsam Estate, Palapa Estate and Kandistasari Estate it is known that the storage of all pesticides is in accordance with the procedure and does not mix with other materials.

7.2.8

Regarding the procedure, unit certification applies the steps outlined in the work instructions (known as IK) for the handling of the pesticide packaging produced (IK/SMART/LEMS-EHSD/SADV/002/001), among others by doing:

- Separate the used pesticide packages measuring 20 liters and sizes <20 liters. Visually make sure that the packaging submitted does not contain chemical residues.
- Bring the used pesticide packaging <20 liters to the B3 Waste TPS and record it in the LB3 logbook.

- Bring the used pesticide packaging 20 liters to the pesticide packaging rinsing place.
- Enter pressurized clean water of $\pm 1/10$ of the volume of the container and rinse by shaking until it hits the entire wall of the container. Rinsing was carried out 3 times. Collect the rinsed water into the rinse water reservoir.
- Store rinsed clean packaging in the warehouse, used rinsed packaging can be reused for the same activities and/or stockpiled and/or returned to the supplier and/or in accordance with the MSDS of the material.
- The remaining rinsing water can be used for the next mixing process to optimize the use of agrochemicals.

The company can also show documents for recording used pesticide packaging containers stored in the Temporary Storage of Hazardous and Toxic Materials which will later be submitted to a licensed waste transporter, namely:

- There were 2.5 kg of used pesticide packaging on June 16 2023 from divisions 3 – 6
- There were 2.7 kg of used pesticide packaging on June 24 2023 from divisions 3 – 6
- There were 1.8 kg of used pesticide packaging on June 24 2023 from divisions 3 – 6

Based on the results of a field visit to the estate, there were no pesticide packages left in the field and all pesticide packages were stored in the Temporary Storage for Hazardous and Toxic Materials.

7.2.9

Based on the review of pesticide use documents and interviews with company management, it is known that the company does not carry out pest control by spraying pesticides through the air.

7.2.10

The company already has a health check plan for all employees which is contained in the 2023 Employee Health Checkup Program document. The document informs plans for carrying out regular and special health checks for all employees.

The last medical examination in collaboration with the company's Clinic with the following results: for examples:

Samsam Estate

The company showed documents of the results of the cholinesterase and spirometry examination conducted at the company clinic to 63 employees (spray, fertilizer and warehouse) of Samsam Estate on May 8-10, 2023. The results of the examination showed that all employees met the requirements to work.

The results of interviews with Kandistasari Estate pesticide applicators (who work as manual upkeep) found that the company always conducts special health checks for workers with high risk potential where the results of the examination will be notified directly by the medical officer at the work site to each employee. It was further explained that if there are problems with the results of the examination, the employee will be referred directly to carry out a follow-up medical examination at the company's partner hospital.

Based on the results of employee inspections in all units, it is known that all employees examined are in good health and ready to work.

7.2.11

The company has a policy that prohibits pregnant and breast-feeding personnel working with chemical material. Circular Letter Number 001/SE-VPA-5/SPO/07/2011 dated July 8, 2011, submitted:

- Pregnant and breastfeeding female workers are not allowed to work as spray workers.
- Pregnant and lactating women workers are not allowed to work in types of work that are directly related to the management of hazardous chemicals in accordance with applicable regulations.

Based on interview with spraying personnel, it is known that there was neither pregnant nor breast-feeding female personnel who work with pesticide. Audit team also got information that the personnel have understood that female personnel cannot work with chemical material if they are pregnant or breastfeeding.

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 a waste treatment plan that includes reduction, recycling, reuse and disposal, based on toxicity and other hazardous characteristics with the following description.

Hazardous and Toxic Waste

For all hazardous and toxic waste, collaboration has been carried out with a licensed waste transporter, namely PT Primanru Jaya.

The company can show the cooperation agreement document between PT Ivo Mas Tunggal and PT Primanru Jaya with the agreement document number 148/EPMD/SPK-PENGELOLAANLB3/IMT-PJ/IX/2022 made on 22 September 2022 and valid until 21 September 2025.

The company can also show the legal documents of the party transporting the hazardous and toxic waste, namely:

- Operational feasibility letter in the field of B3 waste management for PT Primanru Jaya's B3 Waste Collection activities issued on December 29 2021 issued by the Ministry of Environment and Forestry, Directorate General of Waste Management and Hazardous Toxic Materials with number S/767/PSLB3/VPLB3 .3/12/2021.
- Operational feasibility letter in the field of hazardous waste management for PT Primanru Jaya's hazardous waste collection activities from the Ministry of Environment and Forestry with number: S-698/PSlb3/vplb3/plb.3/11/2021 DATE 30 November 2021.
- Supervision card for Permit for Transport of waste and hazardous and toxic with Number: SK/00005/AJ.369/1/DJPD/2018/1000000/96/0022 and is valid until 20 February 2024.

The company can show proof of the implementation of the transportation by issuing festronic documents, for example for Samsam Estate issued by the Ministry of Environment and Forestry, namely:

- KLHK- 1688606075 for used oil type waste of 0.054 tons.
- KLHK- 1688605762 for 0.002 tons of used waste type waste.
- KLHK-1688605215 for used filter type waste of 0.007 tons.
- KLHK-11688606175 for 0.003 tons of medical waste.

Solid Waste

The solid waste produced by the company is shell, fiber and EFB. The management plan is carried out by reusing solid waste such as shells and fiber to be reused as boiler fuel. Meanwhile, solid waste such as EFB is reused by applying it to plantation areas. This is evidenced by the results of field visits during audit activities that the company has utilized shells and fiber for boiler fuel, while EFB has been reused for plantation land.

POME

POME generated from the factory is reused for Land Applications. Before being channeled to LA, POME is first managed at the WWTP with the aim that the quality of POME that is flowed to LA is in accordance with the provisions. This is evidenced by the results of field visits at the WWTPs, it is known that before being distributed to LA, POME is first in the WWTPs, besides that there are no indications of environmental pollution by the company.

Domestic Waste

Domestic waste generated from housing and offices will be disposed of in Landfills. This is evidenced by the results of field visits to the Landfills area that the generated domestic waste will be placed in landfills. In addition, the location of landfills is far from residential areas and water sources.

Based on the results of field visits to employee housing and estate, information can be obtained that the company has managed domestic waste and hazardous and toxic waste well.

7.3.2

Waste management is regulated in the Waste Management SOP with document number SOP/SMART/LEMS-EHSD/SADV/II/002 dated July 2 2014 which was approved by the head of upstream. This procedure explains the management and management of waste generated from company operational activities, for example:

- Solid waste in the form of shells, fiber and empty husks is fully utilized to support plantation activities and palm oil

processing factories. The shells and fiber are used as boiler fuel, while the empty shells are used as organic fertilizer on oil palm plantations.

- Liquid waste from processed FFB (Raw effluent) is fully utilized for plantation activities as organic liquid fertilizer (Land Application) after going through a processing process in the waste water treatment plant (IPAL) pond to meet quality standard requirements according to regulations.
- Hazardous waste materials waste is stored at temporary storage place for hazardous waste materials and handled according to its type and characteristics.
- Non- Hazardous waste materials solid waste is collected and can be reused or sold.
- Medical waste in the form of used syringes, expired medicines, used bandage packaging, etc. is stored in the place provided and handed over to hospitals that have destruction permits.

The company has proven that waste disposal is understood by workers and managers with documentary evidence regarding the implementation of socialization related to understanding the environment, controlling hazardous and toxic materials and hazardous and toxic waste, segregating waste, prohibiting waste burning and so on prepared by the Siak Region SPO for the 2023 period.

The socialization was carried out on April 17, 2023 with evidence of activity documentation and attendance lists, for example, which were attended by 26 workers.

Based on the results of interviews with Temporary storage of hazardous and toxic waste materials officers and managers, information can be obtained that they understand waste disposal in accordance with the procedures set by the company.

7.3.3

Based on field visits to employee housing and warehouse areas, both estates and factories, it was found that there were no burning or open burning for waste destruction. Each housing has provided a trash can for domestic waste such as organic and inorganic. Hazardous and toxic waste will be collected in a temporary storage area for Hazardous and Toxic Waste.

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| 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, 7.4.2, 7.4.3, 7.4.4

The Certificate Holder has a procedure related to soil fertility which is stated in the SOP / IK as follows:

- Fertilization SOP (SOP / SMART / MCAR / IX / TA-PPK)
- WI for Compost Fertilization (IK / SMART / MCAR / IX / TA-PPK / 12-TM Compost)
- Fertilization WI of Oil Palm Bunches (IK / SMART / MCAR / IX / TA-PPK / 13-TM Bunch Ash)
- WI POME Fertilization (IK/SMART/MCAR/IX/TA-PPK/16- LCPKS Environmental Control)

Based on document observation and interview with management the program soil analysis conducted every 5 years and leaf analysis every year. There are records of leaf and soil sample analysis activities on a regular basis to monitor and manage changes in soil fertility and plant health, which are described as follows:

Soil Analysis Results

For example, Soil Analysis of Kandistasari Estate Number 246/TANAH/AL/ANLZ/11/2022 dated November 25, 2022 issued by the SMART Research Institute Division - PT Smart Tbk for a total of 138 samples. The parameters analyzed included pH, hydrometry, C. Org, N-tot, P, K, Mg Cad, Exchange base, P Bray, CEC and H-Al Exchange.

Leaf Analysis Results

For example, Samsam Estate Leaf Analysis Number 0160/DAUN/LAB-SMARTRI/III/2023 dated March 31, 2023 issued by the SMART Research Institute Division – PT Smart Tbk for a total of 30 samples. The parameters analyzed include N, P, K, Mg, Ca, B and Cl.

Based on the document review, it is known that as a nutrient recycling strategy, the certification unit utilizes EFB, and POME. The certification unit shows a record for example EFB application in an area of 27,399.64 Tons and land application in an area of 2022 Total 155,876.30 m³ and 344.35 Ha.

The unit certification explained that all fertilizer recommendations for 2022 have been applied 100%. For example, in Palapa Estate 100% fertilization has been realized, such as SP36 282,850 Tons and MOP 432,050 Ton. Based on field observations showed that the application of empty bunches was not only used as organic fertilizer, but also for the maintenance of the host plant *Antigonon leptopus* as mulch and nutrients for plants along the roadside of Main Road and Collection Road.

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| Status: Comply |
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7.5
Practices minimise and control erosion and degradation of soils.
7.5.1; 7.5.2; 7.5.3

The company has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit (SPT), Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area.

Based on the map, it can be seen that the land distribution in Palapa Estate, Samsam Estate, Kandistasari Estate is considered marginal with S3 land suitability class because of the topography and drainage of 658.1 ha in Palapa Estate and 473.55 ha in KNDE. There are no fragile soils and other problem soils in the operational areas of Samsam Estate, Palapa Estate, and Kandistasari Estate.

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| 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, 7.6.2, 7.6.3

Based on field observations at Samsam Estate, Palapa Estate, and Kandistasari Estate, it's known that no new oil palm planting activities were found in new or existing areas. This is in accordance with the results of the document review and interviews with company representatives. For the undulating area, a fairly wide terrace has been made with the aim of soil conservation and mechanization implementation plans.

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| Status: Comply |
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7.7
No new planting on peat, regardless of depth after November 15th, 2018 and all peatlands are managed responsibly.
7.7.1; 7.7.2; 7.7.3; 7.7.4; 7.7.5

The company has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit (SPT), Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Samsam Estate, Palapa Estate, and Kandistasari Estate are *Aquic Dystrudepts*, *Endoaquepts typic complex*, *Histic Humaquepts*, *Aquic Udipsamments* and *Typic Dystrudepts* and there is no peat area.

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| Status: Comply |
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7.8
Practices maintain the quality and availability of surface and ground water
7.8.1

The company has a water management plan implemented to support the efficient utilization of water sources and their continuous availability, as well as avoiding negative impacts on other users within the catchment area.

To fulfill this principle, the company has carried out surface water testing in accordance with Government Regulation of the

Republic of Indonesia Number 22 of 2022 which is carried out once every 6 months and reports it to government agencies. The tests are located at the upstream and downstream points of the Tantara river.

For the BOD₅ parameter, the quality standard for testing has been set, which is 3 mg/L. However, from the results of surface water testing in the Upstream and Downstream of the Angek Tapuak River, it is 8 mg/L, which is in excess of the set quality standard.

The company can explain the justification for this because the condition of the river water is always changing or fluctuating. In addition, the company has also shown some evidence of management of this by planting in the watershed area and not spraying or fertilizing the watershed area.

Apart from that, when compared with the results of testing waste water used as land applications in plantations, information can be obtained that the company does not pollute waste water because all test parameters are in accordance with established quality standards. The following is an example of evidence of waste water testing for the period April 2023 and May 2023 which is outlined in the following table:

| Parameter | Quality Standart | April 2023 | May 2023 |
|------------------|------------------|------------|----------|
| BOD ₅ | <5,000 | 1,123 | 1,990 |
| pH | 6-9 | 7.50 | 7.56 |

In addition, based on the results of field visits to the river riparian area, information can be obtained that the company has set area boundaries for spraying and fertilizing. From the results of interviews with workers, information was also obtained that the company has provided access to clean water through water distributed to each housing unit and its use is also not limited by the company.

7.8.2

The company also has maps and locations of river distribution at an adequate scale (1:50,000). From this map information can be obtained on the rivers in the company, namely the Bekalar River, Angek Tapuak River, Kandır River and Tantara River.

The company has a procedure to protect water flows which is contained in the document title SOP for River Border Protection which was issued on July 1 2014. The procedure explains, among other things:

- Water source border protection activities in the field are carried out by HCV Officers.
- Techniques for protecting the watershed's borders can be in the form of rehabilitation activities by planting plants that function as erosion control, manual maintenance of oil palm plants, preparation of palm fronds, making flatbed in the water source border area and so on.
- After the planting process is carried out, the HCV officer carries out regular maintenance activities at least every 3 months or according to field conditions in the form of replanting dead plants and cleaning weeds around the plants.
- Socialization is also carried out to all parties involved in plantation operations so that they can participate in activities related to efforts to protect water resources.

The company has also carried out surface water testing in accordance with Government Regulation of the Republic of Indonesia Number 22 of 2022 which is carried out once every 6 months and reports it to government agencies. The tests are located at the upstream and downstream points of the Tantara river.

For the BOD₅ parameter, the quality standard for testing has been set, which is 3 mg/L. However, from the results of surface water testing in the Upstream and Downstream of the Angek Tapuak River, it is 8 mg/L, which is in excess of the set quality standard.

The company can explain the justification for this because the condition of the river water is always changing or fluctuating. In addition, the company has also shown some evidence of management of this by planting in the watershed area and not spraying or fertilizing the watershed area.

Apart from that, based on the results of field visits to river border areas, information can be obtained that the company has set area boundaries for spraying and fertilizing to avoid environmental pollution.

7.8.3

The company has carried out the management of liquid waste from the Mill in accordance with applicable regulations. To carry out liquid waste management, the company already has a liquid waste disposal permit as contained in document Number: 06/660/PERTEK-IPAL/DLH S / 2022 regarding Technical Approval for Fulfillment of Wastewater Quality Standards for Wastewater Utilization Activities for application to PT. Ivo Mas Tunggal – Samsam PKS covers an area of 624 hectares.

The company has also carried out tests on waste water used as land applications in plantations and information can be obtained that the company does not pollute waste water because all test parameters are in accordance with established quality standards. The following is an example of evidence of waste water testing for the period April 2023 and May 2023 which is outlined in the following table:

| Parameter | Quality Standart | April 2023 | May 2023 |
|------------------|------------------|------------|----------|
| BOD ₅ | <5,000 | 1,123 | 1,990 |
| pH | 6-9 | 7.50 | 7.56 |

The company also has 3 monitoring wells in accordance with the stipulations in the company which are located in residential areas, application land block areas and non-application land block areas.

The company can also demonstrate the respective testing of monitoring wells in the area and information can be obtained that all monitoring well testing parameters have met the established quality standards.

Based on the results of interviews with the Environmental Service in Siak Regency and representatives of the village community, there was no information that the company had polluted the environment from wastewater managed by the company unit.

7.8.4

The company has recorded water usage for the FFB processing process every month. The company also has water usage records for the June 2023 period and the company can show an example of recording water usage in the June 2023 period, namely 15,386 m3 with a water usage ratio of 1.06 m3/ton FFB.

Status: Comply

7.9

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

7.9.1

The company already has activities to increase the efficiency of the use of fossil fuels and optimize the use of ongoing renewable energy, namely:

- Substitution of diesel fuel with shells and fiber
- Maintenance of generators and heavy equipment
- Monitoring of Kwh per tonne of products in factories originating from renewable energy
- Using energy-saving lamps

The company can also show records of the use of shells and fiber used as boiler fuel along with the KWH produced by turbines from the use of shells and fiber, for example for the period July 2022 - June 2023, there are 217,781 tons of processed FFB, 27,223 tons of fiber used. tonnes and shells amounting to 12,522 tonnes and the total turbine KWH produced from using shells and fiber amounting to 137,782 KWH and using generators amounting to 3,364.49 KWH. From these calculations information is obtained that the company has used renewable energy from larger turbines, namely 97.62 % compared to fossil energy, namely 2.38%.

Based on this explanation, the company has a plan to increase the efficiency of using fossil fuels which is in accordance with the established plan.

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 also has conducted GHG emission calculations period 2023 use of Calculator Palm GHG version 4.0. Accurate data has been put into the RSPO PalmGHG Calculator (Palm GHG version 4.0) and has been verified. Summary of net GHG emissions from PalmGHG calculator of the audit report which calculation option is applied "Apply full Version".

Summary of Net GHG Emissions

| Emission per product | tCO ₂ e/tProduct |
|----------------------|-----------------------------|
| CPO | 12.71 |
| PK | 12.71 |

| Land use | Ha |
|----------------------------------|----------|
| Planted area on mineral | 11872.89 |
| Planted on peat | 0.00 |
| Total area planted | 11872.89 |
| Conservation Area (Forested) | 0.00 |
| Conservation Area (Non-Forested) | 372.25 |
| FFB Production per hectare | 29.03 |

Summary of field emission and Sinks

| Description | Own crop | | Group | | 3 rd Party | Total |
|---|--------------------|-------------------------|--------------------|-------------------------|--------------------|-----------|
| Emissions Sources | tCO ₂ e | tCO ₂ e/tFFB | tCO ₂ e | tCO ₂ e/tFFB | tCO ₂ e | |
| Land conversion | 40160.37 | 1.96 | 15503.71 | 1.35 | 0.00 | 55664.08 |
| CO ₂ emissions from fertilizer | 3251.32 | 0.16 | 875.15 | 0.08 | 0.00 | 4126.47 |
| NO ₂ emissions from peat | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NO ₂ from Fertilizer | 3208.98 | 0.16 | 907.53 | 0.08 | 0.00 | 4116.51 |
| Fuel consumption | 284.21 | 0.01 | 120.45 | 0.01 | 0.00 | 404.66 |
| Peat oxidation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sinks | | | | | | |
| Crop sequestration | -38066.70 | -4.27 | 14695.46 | -1.28 | 0.00 | -52762.16 |
| Sequestration in Conservation area | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 8838.18 | 0.99 | 2711.38 | 0.24 | 0.00 | 675507.31 |

Summary Oil Mill Emissions and Credits

| Remarks | tCO ₂ e | tCO ₂ e/t FFB |
|-------------------|--------------------|--------------------------|
| Emissions sources | | |
| POME | 0.00 | |
| Fuel consumption | 745.45 | 0.00 |
| Grid electricity | 0.00 | 0.00 |
| Credits | | |
| Export of grid | 0.00 | 0.00 |

| | | |
|--------------|--------|------|
| electricity | | |
| Sales of PKS | 0.00 | 0.00 |
| Sales of EFB | 0.00 | 0.00 |
| Total | 745.45 | 0.00 |

Palm Oil Mill Effluent (POME) Treatment

| | |
|-----------------------------------|-----|
| Divert to compost (%) | 0 |
| Divert to anaerobic digestion (%) | 100 |

POME Divert to Anaerobic Digestion

| | |
|--|---|
| Divert to anaerobic pond (%) | 0 |
| Divert to methane capture (flaring) (%) | 0 |
| Divert to methane capture (electricity generation) (%) | 0 |

The audit team has verified the GHG palm that has been carried out by the company. Based on the verification results, it is known that the GHG palm input data is in accordance with the actual conditions. This is evidenced by the results of verification of the amount of FFB production from the nucleus plantations and the distribution of the year planted, as well as the HCV area.

7.10.2

No new planting activities after 2014, the company did not conduct new land clearing activities or development of operational areas.

7.10.3

Based on document review and interviews with company representatives, it is known that there are no new developments. The company has identified sources of pollution at the PKS and Estate, the document informs the source (station/activity), sources of pollution and emissions, impacts (humans, work equipment, environment) and impact control. For example, from the boiler it produces boiler ash, steam and chemical pollution, from the engine room it produces pollution in the form of noise.

- Efforts to reduce pollutants carried out by companies include:
- Monitoring air quality and emissions from Boilers and Generators.
- Manage liquid waste at the IPAL before using it on plantations.
- Carry out regular machine maintenance.
- Optimizing the use of fertilizer according to recommendations.
- Use of fibers and shells in PKS to reduce diesel.

The company has tested emissions from boilers and generators, as well as ambient air quality, which was carried out in semester 1 of 2023 by the KAN LP-195-IDN accredited laboratory. Based on the results of the document review, it is known that the test results carried out are in accordance with the provisions set by the Government.

From the results of the auditor's verification of test results documents such as boiler and generator emissions owned by the company, information can be obtained that all test parameters are below quality standards.

The company can also show that the emission test for boiler number 01 with a capacity of 20 tons on March 25 2023 showed that the particulate parameter test results were 15 mg/m³ with a quality standard of 300 and the opacity parameter test results were <20% with a quality standard of 30.

Status: Comply

7.11

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

7.11.1

The policies and SOPs are well executed, one of which can be seen from the management of household waste from the employee housing. Because the waste should not be burned then the garbage that has been collected separated between the organic and inorganic to be inserted into the garbage pit that has been determined and dumped by the ground if it is

full.

The Company is committed to clearing land without burning (zero burning) during land clearing, as state in the SOP for Land Clearing NO SOP/SMART/MCAR/IV/TA-PLB in 2012 says land clearing new land for palm oil planting uses the principle of zero burning by agronomic techniques. Base on Interview with management and Siak Agency, it was also state the company is committed not to carrying out burning activities for land clearing.

7.11.2 – 7.11.3

The company already has Land Fire Monitoring activities presented in the RKL RPL report. The results of this monitoring are carried out routinely through security patrol activities in the HGU area, indicating that there were no incidents of land fires on productive plants. In addition, the company has also been equipped with firefighting teams and supporting equipment for land fire fighting.

Companies can also show a list of monitoring and conditions of fire fighting infrastructure, for example:

- There are 2-function 5-unit axes
- There are 15 units of back pumps
- There is a suction hose of at least 4 meters as much as 1 piece
- And so forth.

The company already has documentation of the implementation of a fire simulation which also involved the surrounding community, including Libo Jaya Village, Kampung Bekalar Village, Jambai Makmur Village and others which were carried out on February 25 2023.

Documentation of the implementation of fire prevention activities has also been reported to the Siak Regency Environmental Service on July 18 2023.

Companies can also show simulation activities for fire prevention equipment to auditors in the field and information can be obtained that all fire extinguishers can function properly.

Apart from that, from the results of interviews with the Siak Regency Environmental Service, information was obtained that there were no fires in the area of the PT Ivo Mas Tunggal plantation 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 interviews and a review of the basic info document in the statement area, it is known that the youngest plant for the first cycle was in 1993. Based on this, it is known that there were no new planting activities carried out after Nov 2005.

GAR-SMART as the parent of PT Ivo Mas Tunggal has reported liability data and zero liability disclosure via email to the RSPO on 29 August 2014. Based on this data, it is known that PT Ivo Mas Tunggal has not cleared any new land since Nov 2005 without prior HCV identification activities. The HCV identification activity at PT Ivo Mas Tunggal was carried out in 2009. The results of document verification revealed that the company had carried out replanting and that there was no new land development by the company.

7.12.2

The company has identified protected areas and high conservation value areas. The identification results are listed in the PT Ivo Mas Tunggal HCV/HCV Assessment report (Estate Libo, Sei Rokan Estate, Nenggala Estate, Samsam Estate, Palapa Estate, Kandista Estate, and Ujung Tanjung Estate) in Kandis District, Siak Regency, Riau Province in 2009 which was carried out by the Environmental Department's HCV/HCV Identification Team PT SMART Tbk. The report explains that the total area of protected areas/HCV in the company's area of the Samsam Estate, Palapa Estate and Kandista Estate is

261.69 Ha. The details of protected areas/HCVs are as follows:

- Samsam Estate covering an area of 79.95 Ha (Angek Tapuak River Border HCV 4.1)
- Palapa Estate covering an area of 76.57 Ha (Kandis River Border HCV 4.1 and Tomb HCV 6)
- Kandista Estate covers an area of 105.17 Ha. (Bekalar River Border HCV 4.1)

Based on the results of document verification, it is known that the company does not develop new land after 15 November 2018 so that the company does not have an obligation to conduct an HCS study.

7.12.3

Based on the notice on the RSPO website it is known that the High Forest Cover Landscapes and High Forest Cover Countries have not been established by the RSPO. So that this standard has not yet been assessed.

7.12.4, 7.12.7

The company already has an HCV management and monitoring plan that is evaluated every year and the results of the 2022 evaluation will be used as input for HCV management and monitoring in 2023.

The following are the conclusions from the implementation of HCV monitoring and surveillance carried out in 2022, namely:

- HCV management activities at PT IMT are running in accordance with the 2014 HCV management and monitoring SOP.
- Socialization activities regarding the HCV area have been carried out to employees, staff and also the surrounding community of PT Ivo Mas Tunggal.
- Monitoring and cleaning of invasive species in HCV areas has been carried out by manual cleaning.
- The results of monitoring and patrolling the presence of HCV at PT Ivo Mas Tunggal showed no disturbances in the 2022 monitoring period.
- The results of fauna monitoring found 46 types of fauna with 20 types of aves class, 4 types of mammals, 8 types of herpetofauna and 4 types of fish. Of the 46 species of fauna found, 3 species are protected by Minister of Environment and Forestry Regulation No. 106 of 2018, namely the Elang Tikus, Elang Ular Bido dan Kipasan Belang, 2 species protected by IUCN, namely Monyet Ekor Panjang dan Beruk, 3 species protected by CITES, namely Biawak, Monyet Ekor Panjang dan Beruk.

Then, the Company prepared an HCV management plan document for the 2023 period entitled the Annual High Conservation Value Management plan document which was prepared on January 2 2023 and approved by the Estate Manager. The plans include:

- Maintenance of 20 HCV boundary signs, for example in blocks H50 Division 3, J50 Division 3, and K50 Division 6
- Maintenance of 20 spray limit signs, for example on blocks H50 Division 3, J50 Division 3, and K50 Division 6
- Socialization to employees once a year Samsam Estate
- Maintenance of HCV warning boards of 4 blocks H 50 Division 3, block K50 Division 6 and Block K34 Division 5
- Monitoring of HCV attributes block i 50 Division 3, block K50 Division 6, and Block K34 Division 5
- Water quality monitoring 2 times a year in the Angek Tapuak River and Kandis River

The integrated management plan has been developed in consultation with relevant stakeholders and includes areas that are directly managed as well as broader and relevant landscape level considerations. This is proven by the company's HCV management plan which was prepared by involving stakeholders such as surrounding village communities and employees. The management activities planned by the company also include areas that are managed directly and pay attention to the wider landscape, such as maintaining the existence of HCV riverbanks so that they are not damaged and polluted, anticipating land fires in the company area and in the area around the company, increasing the knowledge of employees and the community by carrying out HCV socialization.

7.12.5

Based on the document review of the 2009 HCV identification report document, field observations and the results of consultations with relevant agencies and interviews with the surrounding community, it is known that there is no community arable land that is used as a conservation area. However, the company has received support from the community around the company (Samsam Village) for the management of the HCV area of PT Ivo Mas Tunggal – Siak Region on July 1, 2020.

The agreement contains community support for the company's HCV area management program.

7.12.6

The company also has documentary evidence to protect all endangered species with evidence of official reports with the title support from the surrounding community to protect endangered species which was agreed with the village government which was signed by the company and Kampung Belutu village representatives on 01 July 2020. The document informs, among other things:

- Installation of warnings on river borders
- Planting erosion prevention plants and woody plants
- Do not apply chemicals
- Carry out routine monitoring and patrols of endangered species

The company has also prepared an HCV management plan document for the 2023 period under the document title Annual High Conservation Value Management Plan which was prepared on January 2 2023 and approved by the Estate Manager. These plans include:

- Maintenance of 20 HCV boundary signs, for example on blocks H50 Division 3, J50 Division 3, and K50 Division 6
- Socialization to Samsam Estate employees once a year
- Maintenance of 4 HCV warning boards for block H 50 Division 3, block K50 Division 6, and Block K34 Division 5
- Monitoring of HCV attributes of Block I 50 Division 3, Block K50 Division 6, and Block K34 Division 5

In addition, the results of interviews with harvest officials and employees at the housing complex revealed that the company prohibits workers from raising protected animals and plants and prohibits catching, hunting and killing animals and prohibits the destruction of HCVs.

7.12.8

Based on the results of interviews and a review of the basic info document in the statement area, it is known that the youngest plant for the first cycle was in 1993. Based on this, it is known that there were no new planting activities carried out after Nov 2005.

GAR-SMART as the parent of PT Ivo Mas Tunggal has reported liability data and zero liability disclosure via email to the RSPO on 29 August 2014. Based on this data, it is known that PT Ivo Mas Tunggal has not cleared any new land since Nov 2005 without prior HCV identification activities. The HCV identification activity at PT Ivo Mas Tunggal was carried out in 2009. The results of document verification revealed that the company had carried out replanting and that there was no new land development by the company.

| | | |
|--|-----------------------|--|
| | 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. | √ |
| | 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. | √ |
| | Status: Comply | |
| 3. | Implementation of Certificate and Trademark is not used on product | X or √ |
| RC | The company does not use RSPO trademark. | √ |
| | Status: Comply | |
| 4. | Controlling of Certificate and Trademark, including withdrawing inappropriate trademark. | X or √ |
| RC | The company does not use RSPO trademark. | √ |
| | Status: Comply | |

3.3 Summary of RSPO Partial Certification.

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

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

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

MUTU Auditor has verified company partial certification and concludes that:

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

| 2.1 Un-Certified Units or Holdings | | |
|------------------------------------|---|---|
| Section | Requirement | Concerns to Discuss, if any |
| 2.1.1 | Did the company conduct an internal audit? If so, has a positive assurance statement been produced? | <p>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 7. PT Mitrakarya Agroindo – Tangar Mill: Pre Audit 2015, Compliance Audit 27 September 2021 8. PT Paramita Internusa Pratama – Belian Mill: Pre Audit 2015, Compliance Audit 28 June 2021 9. PT Kresna Duta Agroindo – Rantau Panjang Mill: Compliance Audit 01 November 2021 |

| 2.1 Un-Certified Units or Holdings | | |
|---|--------------------|---|
| Section | Requirement | Concerns to Discuss, if any |
| | | <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 Binawit Abadi Pratama (Perdana Mill and supply base) compliance audit on 14 June 2021. 6. PT Agrolestari Prima Lestari (Kuayan Mill and supply base) compliance audit on 13 September 2021. 7. PT Mitra Karya Agroindo (Tangar Mill and supply base) compliance audit on 27 September 2021. 8. PT Paramitra Internusa Pratama (Belian Mill and supply base) compliance audit on 28 June 2021. 9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base) compliance audit on 01 November 2021. 10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base) compliance audit on 15 February 2021. 11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) compliance audit on 20 September 2021. 12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) compliance audit on 25 October 2021. 13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) compliance audit on 6 December 2021. 14. PT Bangun Nusa Mandiri (Kenari Mill and supply base) compliance audit on 4 October 2021. 15. PT Agro Lestari Sentosa (Jalemo Mill and supply base) compliance audit on 11 October 2021. 16. PT Adi Tunggal Mahajaya (Sako Mill and supply base) compliance audit on 8 November 2021. |

| 2.1 Un-Certified Units or Holdings | | |
|---|--------------------|---|
| Section | Requirement | Concerns to Discuss, if any |
| | | <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) that has been certified with an internal audit plan on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit plan on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit plan on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit plan on 7 November 2022. <p><i>Notes:</i> <i>Verification of the realization of the internal audit carried out on the newly acquired units will be carried out at the nearest RSPO surveillance audit activity with the internal audit schedule that has been set.</i></p> <p>The company has carried out a Compliance Audit / Internal Compliance Verification (ICV) to see compliance with RSPO standards and also the Set up System in the Company's units to be certified.</p> <p>There are Compliance Audit (ICV) reports for each company including:</p> <ol style="list-style-type: none"> 1. PT. Agrolestari Mandiri – Pekawai Mill: Compliance Audit 07 February 2022 2. PT. Kresna Duta Agrindo – Gunung Kombeng Mill: Compliance Audit 21 February 2022 |

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

| 2.1 Un-Certified Units or Holdings | | |
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| Section | Requirement | Concerns to Discuss, if any |
| | | <p>In 2022, GAR has made additional units by acquiring 4 factories namely Sungai Perak Mill, Sungai Kedang Mill, Bukit Perak Mill, Bumi Palma Mill and 15 plantations (11 own plantations namely Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Pahu Estate, Bukit Permai Estate, Bukit Lestari Estate, Kharisma Estate and 4 plasma plantations/KKPA namely Sungai Pikan Plasma, Sungai Tohan Plasma, Sungai Pahu Plasma, Kharisma Plasma).</p> <p>Internal audit activities have been carried out, as follows:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya: Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA with an internal audit on 17 May 2022. 2. PT Harapan Rimba Raya : Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA with an internal audit on 17 May 2022. 3. PT Rimbaraya Tamajaya: Sungai Pahu Estate and Sungai Pahu KKPA with an internal audit on 17 May 2022. 4. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 5. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill (PT Bumi Permai Lestari) that has been certified with an internal audit on 28 March 2022. 6. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill (PT Bumipalma Lestari Persada) that has been certified with an internal audit on 8 August 2022. 7. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa) with an internal audit on 7 November 2022. |
| 2.1.2 | No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to maintain or enhance HCVs in accordance with RSPO criterion 7.12 | <p>Company Group/Holding Statement:</p> <p>Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010 – 2013.</p> <p>GAR and its subsidiaries carried out a Remediation and Compensation (RaCP) procedure beginning with Disclosure and Zero Liability reporting to the RSPO via email on 29 August 2014.</p> <p>From 25 companies, 7 of them are certified units, the remaining 18 companies are uncertified units. The following is an update on the RaCP progress as of 11 January 2022 for uncertified units:</p> <ol style="list-style-type: none"> a) 4 companies have received Concept Note approval from RSPO dated 27 July 2020, namely: |

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

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

| 2.1 Un-Certified Units or Holdings | | |
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| Section | Requirement | Concerns to Discuss, if any |
| | | <p>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.</p> <p>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.</p> <p>4. PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel</p> <p>5. PT Kartika Prima Cipta – Kalimantan Barat (Muara Tawang Estate), the LUCA report which is still in the RSPO review process.</p> <p>6. PT Agrolestari Mandiri – Kalimantan Barat (Pekawai Mill and supply bases), the LUCA report which is still in the RSPO review process.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>15. PT Agrokarya Primalestari – Kalimantan Tengah (Kuayan Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>16. PT Buana Adhitama – Kalimantan Tengah (Sajiri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> |

| 2.1 Un-Certified Units or Holdings | | |
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| Section | Requirement | Concerns to Discuss, if any |
| | | <p>17. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <p>18. PT Sawita Karya Manunggal – 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 Manunggal Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations.</p> <p>22. PT. Agrolestari Sentosa – Kalimantan Tengah (Jalemo Mill and supply bases). The concept note was submitted on 22 September 2022 and is currently being reviewed by the RSPO</p> <p>23. PT. Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and Supply Bases). LUCA was submitted to the RSPO on 18 April 2018, feedback from RSPO on October 14 2021 and is currently still in the process of land cover verification by the company.</p> <p>24. PT. Aditunggal Mahajaya – Kalimantan Tengah (Sako Mill and supply bases). LUCA report PT. Agrokarya Prima Lestari and PT. Aditunggal Mahajaya is still in the review process and is currently preparing its clarification for resubmission (2nd resubmission). As for the status of the LUCA report of PT. Mitrakarya Agroindo with Pass status on 10 June 2022.</p> <p>25. PT. Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill dan supply bases), stages in the RaCP process have not been fully completed</p> <p>26. PT. Kruing Lestari Jaya – Kalimantan Timur (Sungai Perak Mill dan supply bases), RaCP disclosure has not been made to the RSPO.</p> <p>27. PT Sumber Indah Perkasa – Lampung (Sungai Buaya Estate, Sungai Merah Estate), HGU has been issued and HCV study has been carried out but is still in the process of HCVRN review.</p> |
| 2.1.3 | Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure. | <p>Company Group/Holding Statement:</p> <p>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> |

| 2.1 Un-Certified Units or Holdings | | |
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| Section | Requirement | Concerns to Discuss, if any |
| | | <ol style="list-style-type: none"> 1. PT Satya Kisma Usaha – Jambi 2. PT Kresna Duta Agroindo – Kalimantan Timur 3. PT Mitra Karya Agroindo – Kalimantan Tengah 4. PT Binasawit Abadipratama – Kalimantan Tengah 5. PT Aditunggal Mahajaya – Kalimantan Tengah 6. PT Agrolestari Sentosa – Kalimantan Tengah 7. PT Agrokarya Primalestari – Kalimantan Tengah 8. PT Buana Adhitama – Kalimantan Tengah 9. PT Agrolestari Mandiri – Kalimantan Barat 10. PT Paramitra Internusa Persada – Kalimantan Barat 11. PT Persada Graha Mandiri – Kalimantan Barat 12. PT Bangun Nusa Mandiri – Kalimantan Barat 13. PT Kartika Prima Cipta – Kalimantan Barat 14. PT Kencana Graha Permai – Kalimantan Barat 15. PT Cahaya Nusagemilang – Kalimantan Barat <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base): there is no new land clearing after January 2010 2. PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014 3. PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014 4. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014. 5. PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014 6. PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014. 7. PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company not conduct NPP. This is become subject of sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014. 8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010. 9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014 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. 11. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010. |

| 2.1 Un-Certified Units or Holdings | | |
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| Section | Requirement | Concerns to Discuss, if any |
| | | <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/I/002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV/I/001 revision 2 dates April 11, 2017. This procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMS-SCMD/USDV/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 |

| 2.1 Un-Certified Units or Holdings | | |
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| | | <p>rejected the ToR for Legal Review on March 26, 2021. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 15, 2021, the RSPO is waiting for the results of a review from the consultant.</p> <p>3. Complaint on 19 October 2018 to GAR (Kapuas Hulu Region, West Kalimantan) from the Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding legality. On 26 August 2021, the RSPO Complaint Panel decided to proceed with further investigations. The investigation carried out will be fully funded by the RSPO, and carried out by PROFUNDO Parties. Until now the company is still waiting for a further decision from the RSPO. The latest status is as of December 6, 2021, the RSPO is waiting for the results of a review from the consultant.</p> <p>4. Complaint on 13 October 2014 to PT Kartika Prima Cipta (West Kalimantan) from Forest Peoples Program (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the FPIC process and 6 other issues. RSPO with the approval of GAR and FPP divides the conflict resolution verification process into 5 phases (phase 1 related to NPP, maximum land holding and new land development, phase 2 related to legality, phase 3 related to smallholders, phase 4 related to FPIC and phase 5 related to HCV), where GAR has responded to phase 5 on 26 August 2021. The information submitted has responded to all stages and GAR is currently waiting for a decision from the RSPO Complaint Panel. The latest status as of 15 December 2021, the RSPO Complaint Panel has reached a decision for phase 2 and is awaiting discussion of phases 3 and 4.</p> <p>5. The results of the Compliance Audit conducted for the 2021 period in the uncertified unit that there was no land conflict and the unit had disseminated the SOP for Handling Complaints and Dissatisfaction, Human Rights Policy and SOP for Handling Social Conflicts both internally and externally, in general the FPIC process has been carried out according to procedures, so that there are no land or social conflicts.</p> <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 Binawit Abadi Pratama (Perdana Mill and supply base) 6. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) 7. PT Mitra Karya Agroindo (Tangar Mill and supply base). 8. PT Paramitra Internusa Pratama (Belian Mill and supply base) |

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| Section | Requirement | Concerns to Discuss, if any |
| | | <p>9. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base).</p> <p>10. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base).</p> <p>11. PT Sawit Mas Sejahtera (Sungai Kikim and supply base)</p> <p>12. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base)</p> <p>13. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base)</p> <p>14. PT Bangun Nusa Mandiri (Kenari Mill and supply base)</p> <p>15. PT Agro Lestari Sentosa (Jalemo Mill and supply base)</p> <p>16. PT Adi Tunggal Mahajaya (Sako Mill and supply base)</p> <p>17. PT Kruing Lestari Jaya (Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate and Sungai Pikan KKPA)</p> <p>18. PT Harapan Rimba Raya (Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Tohan KKPA).</p> <p>19. PT Rimbaraya Tamajaya (Sungai Pahu Estate and Sungai Pahu KKPA), which will be supply base for Sungai Kedang Mill.</p> <p>20. PT Agrolestari Subur Sejahtera: Bukit Permai Estate which will be the supply base of Bukit Perak Mill that has been certified</p> <p>21. PT Agrolestari Hijau Sentosa: Bukit Lestari Estate which will be the supply base of Bukit Perak Mill that has been certified</p> <p>22. PT Kharisma Riau Sentosa Prima: Kharisma Estate and Kharisma KKPA which will be the supply base of Bumipalma Mill that has been certified</p> <p>23. PT Mitra Nusa Permata: Sungai Manunggul Estate which will be the supply base of Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa).</p> <p>Based on the auditor's search through news from the internet, no information on land conflicts was found in the above uncertified management unit. However, on the RSPO website (Complaint Panel) there is information about complaints from various stakeholders against GAR and this has been explained by the 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> |

| 2.1 Un-Certified Units or Holdings | | |
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| Section | Requirement | Concerns to Discuss, if any |
| | | <p>In addition, based on electronic media on December 13, 2022, there is information on problems between Koperasi Perkebunan Bataduh Raya and PT. Bangun Nusa Mandiri. Based on confirmation with representatives of PT. Bangun Nusa Mandiri is known that there have been 15 agreements between cooperatives and companies, including PT. BNM is committed to building a plasma of 557.47 Ha and developing an area of 180 Ha for partnerships. Regarding overlapping land, the solution is <i>Vaicias</i> Data, namely the handover of land in PT. BNM with the Head of the Village and Koperasi Perkebunan Bataduh Raya.</p> |
| 2.1.5 | Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2 | <p><i>Company Group/Holding Statement:</i> The company has a procedure for handling employee complaints before becoming into conflicts. The procedure is SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016.</p> <p>Procedures related to employee complaints are regulated in the internal flow of form because employees are included in the category of internal stakeholders. The media of complaint used is an official letter submitted through the worker union or put in the suggestion box provided in strategic locations.</p> <p>During 2021, there were no new complaints regarding employment through the RSPO website, as for the progress of previous complaints, they have closed status.</p> <p><i>Auditor Verification:</i> There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p>There is no list of employee and stakeholder complaint and grievance.</p> <p><i>Auditor Verification:</i> There is information from electronic media on November 24, 2021, it is known that there was mediation by the Head of the Central Seruyan Sector Police regarding the termination of employment of one of the employees of PT. Adi Tunggal Mahajaya. As for the demands submitted, namely the issue of 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> |

| 2.1 Un-Certified Units or Holdings | | |
|------------------------------------|--|--|
| Section | Requirement | Concerns to Discuss, if any |
| | | 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. |
| 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 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) |

| 2.1 Un-Certified Units or Holdings | | |
|---|--------------------|---|
| Section | Requirement | Concerns to Discuss, if any |
| | | <p>24. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Kenari Plasma, Gaharu Plasma, Kenari Plasma)</p> <p>Beside that, there are some unit still on process the land certificate (SHM) consist of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma) 2. PT Ramajaya Pramukti (Ramarama Plasma) 3. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma) 4. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 5. PT Djundasawit Lestari (Pandawa Plasma) 6. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma) 7. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma) 9. PT Sawitakarya Manunggul (Sawita Plasma) 10. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma) 11. PT Kresna Duta Agroindo (Rantau Panjang Plasma) 12. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma) 13. PT Paramitra Internusa Pratama (Belian Plasma) 14. PT Paramitra Internusa Pratama (Muara Tawang KKPA) 15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA) 16. PT Mitrakarya Agroindo (Sulin Plasma) 17. PT Agrokarya Prima Lestari (Sapiri Plasma) 18. PT Adi Tunggal Mahajaya (Sako Plasma) 19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma) 20. PT Kresna Duta Agroindo – Langling Mill (Batang Gading Plasma) <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill, Cendrawasih Estate, Nuri Estate, Rajawali Estate) 2. PT Sumber Indah Perkasa (Mambruk Estate) 3. PT Sawit Mas Sejahtera (Sungai Kikim Mill, Sungai Kikim Estate, Sungai Pangi Estate, Sungai Musi Estate, Sungai Saling Estate) 4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate) <p>In the 2021 period, several companies were acquired by GAR according to the notarial deed of amendment dated August 4, 2021, including:</p> <ol style="list-style-type: none"> 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa |

| 2.1 Un-Certified Units or Holdings | | |
|---|--------------------|--|
| Section | Requirement | Concerns to Discuss, if any |
| | | <p>6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata</p> <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). - 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) |

| 2.1 Un-Certified Units or Holdings | | |
|---|--------------------|--|
| Section | Requirement | Concerns to Discuss, if any |
| | | <ul style="list-style-type: none"> - 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 Ivo Mas Tunggal: there is an area still in process for HGU Samsam Estate (29.09 Ha), Kandista Estate (158.46 Ha), Nenggala Estate (419.9 Ha), Sei Rokan Estate (102.7 Ha), Ujung Tanjung Estate (557.3 Ha) - PT Buana Wiralestari Mas: there is area is still in process for HGU Naga Mas Estate (253.39 Ha), Naga Sakti Estate (59.79 Ha), Kijang Mas Estate (56.07 Ha) - PT Ramajaya Pramukti: there is an area still in process for HGU Rama Rama Estate (318.76 Ha) - PT Bumipalma Lestari Persada: there is an area still in process for HGU Bumi Palma Estate (39.21 Ha) - PT Kruing Lestari Jaya (Sungai Perak Mill and supply base), doesn't have land use title (HGU), the HGU is still on process <p>In 2022, GAR has made additional units by acquiring 4 factories namely Sungai Perak Mill, Sungai Kedang Mill, Bukit Perak Mill, Bumi Palma Mill and 15 plantations (11 own plantations namely Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Pahu Estate, Bukit Permai Estate, Bukit Lestari Estate, Kharisma Estate and 4 plasma plantations/KKPA namely Sungai Pikan Plasma, Sungai Tohan Plasma, Sungai Pahu Plasma, Kharisma Plasma).</p> <p>Internal audit activities have been carried out, as follows:</p> <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. |

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

| 2.1 Un-Certified Units or Holdings | | |
|---|--------------------|--|
| Section | Requirement | Concerns to Discuss, if any |
| | | <p>4. PT Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate)</p> <p>PT. Agrolestari Sentosa (Jalemo Mill and supply bases), still on process to revise EIA document.</p> <p>There are some unit still on process the land certificate (SHM) consist of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Gunung Kombeng Mill (Gunung Kombeng Plasma) 2. PT Ramajaya Pramukti (Ramarama Plasma) 3. PT Satya Kisma Usaha – Sungai Bengkal Mill (Kilis Plasma) 4. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 5. PT Djundasawit Lestari (Pandawa Plasma) 6. PT Foresta Lestari Dwikarya (Tanjung Rusa Plasma) 7. PT Palmindo Biliton Berjaya (Tanjung Sawit Plasma) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang Plasma) 9. PT Sawitakarya Manunggul (Sawita Plasma) 10. PT Kresna Duta Agroindo (Jakluay Plasma, Bukit Subur Plasma) 11. PT Kresna Duta Agroindo (Rantau Panjang Plasma) 12. PT Kencana Graha Permai (Kayung Plasma, Kencana Plasma, Kenanga Plasma) 13. PT Paramitra Internusa Pratama (Belian Plasma) 14. PT Paramitra Internusa Pratama (Muara Tawang KKPA) 15. PT Paramitra Internusa Pratama (Kapuas Hulu KKPA) 16. PT Mitrakarya Agroindo (Sulin Plasma) 17. PT Agrokarya Prima Lestari (Sapiri Plasma) 18. PT Adi Tunggal Mahajaya (Sako Plasma) 19. PT Kresna Duta Agroindo – Pelakar Mill (Tiga Serumpun Plasma) 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> |

3.4 Identification of Findings, Corrective Action, Observations, Opportunity for Improvement and Noteworthy Positive Components.
3.4.1. Identification of Findings, Corrective Actions and Observations at ASA 1.4 Assessment

| | | | | | |
|--|---|--|------------------------|---|--|
| NCR No. | : | | Issued by | : | |
| Date Issued | : | | Time Limit | : | |
| NC Grade | : | | Date of Closing | : | |
| Standard Ref. & Requirement | : | | | | |
| Evidence observed (filled by auditor): | | | | | |
| There are no discrepancies | | | | | |
| 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 | : | Rahmat Abdiansyah |
| Date Issued | : | 31 August 2023 | Time Limit | : | 30 November 2023 |
| NC Grade | : | Major | Date of Closing | : | 24 November 2023 |
| Standard Ref. & Requirement | : | Certification System Clause 5.5.2 Time Bound Plan | | | |
| Evidence observed | | | | | |
| <ul style="list-style-type: none">RSPO Certification System Clause 5.5.2 (a) explains that all plantations and mills must be certified within 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 process flow for the time bound plan (TBP) Revision explained that:<ul style="list-style-type: none">Since the RSPO Certification System document was made effective from 1 July, 2018, existing RSPO members have 5 years from this date to comply with these requirements. This means any grower member with management unit(s) that have not yet been certified will need to ensure that the uncertified management unit(s) are certified by 30 June, 2023.Changes of the TBP due to deviation of the maximum period. The request for approval is send to RSPO via email by using the TBP Revision Template which can be downloaded from the RSPO website.Partial certification of Golden Agri Resources for Un Certified units on January 30, 2023, it is known that there are units that underwent Partial Certification Audits, for example the PT Ivo Mas Tunggal unit (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, and Nenggala Estate) with results still in progress. HGU management process.Based on the results of document verification and field visits, it is known that there are Non Certified areas in the Nenggala Estate and Sei Rokan Estate units, with details:<ul style="list-style-type: none">Sei Rokan Estate covering an area of 102.7 HaNenggala Estate with an area of 419.9 HaSamsam Estate with an area 29 HaUjung Tanjung with an area 557 HaKandistasari Estate with an area 158 HaThe Unit of Certification has reported the GAR Bound Plan Team to RSPO and has received approval from RSPO on 14 June 2022. However, based on the verification results of the GAR Bound Plan Team documents that have been approved by 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.The unit of certification has shown the RSPO document TBP Non-Certified areas in the Certified Estate which was signed by the Head of Operations Sustainability on December 5, 2022. The results of the document verification found that the Non-Certified Areas were in Sei Rokan Estate, Nenggala Estate, Samsam Estate, and Ujung Tanjung estate is planned to be certified in 2024, however the TBP for this area has not received approval from the RSPO.Certification system clause 5.4.4 states that the certification audit must review all recorded policies and procedures required for the operation to be certified or hold a certificate to be adequate and implemented properly to meet the intent and requirements in the applicable RSPO Certification Standards and those in the Document This Certification System. Any non-compliance with this Certification System Document will be considered as 'NC Major' | | | | | |
| Non-Conformance Description | | | | | |
| The Unit of Certification has not been able to show evidence that the Time Bound Plan for several uncertified units exceeding 30 June 2023 has been reported and has 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 | |
| <p>Verification Date November 24, 2023</p> <p>The company has sent proof of improvements in the form of:</p> <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. <p>Based on evidence of these improvements, the nonconformities in this certification system are declared to have been fulfilled.</p> | |
| <i>Follow up on next audit</i> | |
| Verified by | : Rahmat Abdiansyah |

3.4.3. Opportunity for Improvement

| No | Ref. Std. | Description |
|----|-----------|--|
| 1 | 2.1.1 | <p>The unit of certification complies with applicable legal requirements.</p> <p>The company already has a permit for the exploitation of water resources contained in the document Decree of the Minister of Public Works and Public Housing Number 724/KPTS/M/2017 concerning the Granting of Water Resources Exploitation Permits to PT Ivo Mas Tunggal Limited Liability Company for Industrial Businesses on the Angek Tapuak River which has been stipulated in Jakarta on September 15 2017 and is valid for 5 (five) years and extended with conditions no later than 3 (three) months before the license expires and the permit holder must apply for a license extension.</p> <p>From the results of interviews with the company, that currently the extension of the permit to use water resources is in the process and shows evidence of supporting documents.</p> <p>The company has the opportunity to continue processing the extension of the water resources exploitation permit for PT Ivo Mas Tunggal's palm fruit processing industry business, which can run positively.</p> |
| 2 | 3.4.2 | <p>For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.</p> <p>The company has a social impact review report document for the 2021-2023 period which was carried out on 12 – 18 March 2023 together with the surrounding community and attended by relevant respondents such as representatives of the Libo Jaya Village community. From the results of this review, there is a management schedule for negative and positive social impacts as well as management actions that will be implemented for the 2023-2024 period, for example for negative impacts consisting of:</p> <ul style="list-style-type: none"> - The absorption of local labor is still less than optimal - There are complaints about waste flowing in the Kandis River which is adjacent to the Islamic boarding school <p>The Auditor Team verified issues from the internet related to the customary land of the Sakai tribe in the Company's area. Based on clarification from the company, it is known that there has been mediation on this issue between the company and the reporting party, namely the Sakai traditional community and also the Sakai Legal Aid Institute, with the last update in 2019 that the reporting party could not prove the legality of the customary land. From 2019 until now there is no further development of this issue. The Auditor Team has also conducted interviews with representatives of the Sakai indigenous community and obtained information that from 2019 until now this issue has no longer developed.</p> <p>From the results of interviews with representatives of surrounding villages it is known that until now there are still issues of customary land rights of the Sakai tribe which are in the Company's HGU area.</p> <p>Based on this explanation, the company has the opportunity to re-ensure the management and monitoring of social impacts related to the issue of customary land rights that are included in the company's HGU area.</p> |

3.4.4. Noteworthy Positive Components

| No | Description |
|----|---|
| 1 | Management commitment to apply the principles of sustainable palm oil management. |
| 2 | Is a sustainable palm oil certificate holder (ISPO & ISCC) |
| 3 | Fairly good cooperation with the PIC during the audit process |
| 4 | Has received Blue Proper for the 2021 – 2022 period |
| 5 | Already have a Garbage Bank in collaboration with the Regional Government |

3.5 Summary of Arising Issues from Public and Auditor Verification

| Public Issues (Institution/ NGO/Community) | Auditor Verification |
|--|--|
| Land national office of Siak Regency <ul style="list-style-type: none"> • There was no HGU revision conducted on 2022. • There is no overlapping with other company. • There is no indication of abandoned land • Company has submitted mandatory report | <p>There are no issue needs further clarification</p> |
| Siak Regency Environmental Service <ul style="list-style-type: none"> • The company already has environmental documents that are in accordance with the provisions. • Reports on the implementation of environmental management and monitoring plans have been routinely reported by the company. The report is reported every semester. • The contents of the environmental management and monitoring report carried out by the company are in accordance with <i>KepmenLH</i> No. 45. • The company already has a permit for temporary storage of hazardous and toxic waste that is in accordance with the provisions and the permit is still valid. • Reports on the management of hazardous waste on a regular basis have been reported by the company on a quarterly basis. • The company already has an LA permit that is in accordance with the provisions and is still valid. • The company has reported routine wastewater monitoring reports. • So far, no environmental pollution issues have been carried out by the company. • So far, there has been no issue of land fires in the company area. | <p>There are no negative issues from the Siak Regency Environmental Service.</p> |
| Manpower and Transmigration Agency of Siak Regency Head of Institution, Dispute, and Industrial Relation Division <ul style="list-style-type: none"> • Wage is suitable with regional minimum wage of Siak Regency of 2023. • Workers in company are divided into permanent worker and contract worker/<i>PKWT</i>. • All workers have been registered to <i>BPJS Ketenagakerjaan</i> and <i>BPJS Kesehatan</i> including contract status/<i>PKWT</i>. • There are no workers under 18 years old. • Company has Bipartite Cooperation Institution. • Company has collective labor agreement which is still valid until now. | <p>There are no negative issues that need further verification.</p> |

| Public Issues (Institution/ NGO/Community) | Auditor Verification |
|--|--|
| <ul style="list-style-type: none"> There are no negative issues which reported to labor agency related to labor. | |
| Siak Regency Agriculture Service <ul style="list-style-type: none"> PT Ivo Mas Tunggal has routinely reported the Plantation Business Development Report. PT Ivo Mas Tunggal has used certified seeds for all the oil palm trees planted. The last Plantation Class assessment was carried out in December 2021 with Class I results, and was valid for 3 years. PT Ivo Mas Tunggal is a company that is a member in determining the price of FFB in Riau Province. During the last 3 years there have been no land fires in the company, the company has regularly submitted fire prevention reports, and has had adequate fire prevention infrastructure. PT Ivo Mas Tunggal is quite cooperative and works well with the department. | <p>There are no negative issues from the Siak Regency Agriculture Service.</p> |
| PT Satrindo Jaya Agropalma and PT BSA Logistic Indonesia (transporter) <ul style="list-style-type: none"> PT Satrindo Jaya Agropalma (SJA) is contractor for transport of FFB, CPO and PK. PT SJA has agreement with CH and there are clause about follow the regulation, prohibit child worker, force labour and human trafficking. CB can access the PT SJA premis and document to ensure the compliance of RSPO standard. | <p>There are no negative issues that need further verification.</p> |
| Labor Union of SPSI and SBSI <ul style="list-style-type: none"> Head PUK Labor Union of Samsam Estate Head PUK Labor Union of Palapa Estate Head PUK Labor Union of Kandistasari Estate Head PUK Labor Union of Samsam Mill Head SPSI of Samsam Estate Head SPSI of Palapa Estate Head SPSI of Kandistasari Estate Head SPSI of Samsam Mill <ul style="list-style-type: none"> Wage is suitable with regional minimum wage of Siak Regency of 2023. Labor Union have been registered in the labor Agency Siak District. All workers has been registered to BPJS Ketenagakerjaan and BPJS Kesehatan including contract status/PKWT. There are no workers under 18 years old. Company has Bipartite Cooperation Institution. | <p>There are no negative issues that need further verification.</p> |

| Public Issues (Institution/ NGO/Community) | Auditor Verification |
|--|---|
| <ul style="list-style-type: none"> - Company has collective labor agreement which is still valid until now. - Housing, water and electricity has been provided and free for workers - There are no issues related to labor. | |
| <p>Gender Committee</p> <ul style="list-style-type: none"> • Head Committee Gender of Palapa Estate • Head Committee Gender of Samsam Mill • Head Committee Gender of Samsam Estate • Head Committee Gender of Kandistasari Estate <p>Implementation of Gender Committee activities in 2022 including socialization of sexual harassment, complaints, women workers rights, general health and so on. Female workers have the right to get menstruation leave (H1) and maternity leave (H2). The Gender Committee program in 2023 is still the same with 2022. There are no issues related to sexual harassment in 2022-2023.</p> | <p>There are no negative issues that need further verification.</p> |
| <p>Bekalar Village</p> <ul style="list-style-type: none"> • Communication goes well between Company and community • Routine CSR activities are carried out such as: <ol style="list-style-type: none"> 1. Mutual cooperation (<i>Gotong royong</i>) 2. Road paving • There is no environmental pollution issue in the company. • There are no negative issues regarding the impact of plantation and mill management • There were no cases of land fires in 2022-2023 • There is no issue of child workers and sexual harassment | <p>There are no negative issues that need further verification.</p> |
| <p>PT Siborutua (FFB Supplier)</p> <ul style="list-style-type: none"> • The collaboration between PT Siborutua and the company has been running for 3 years. • There is a cooperation agreement between the company and PT Siborutua • The FFB price given to PT Siborutua as an external supplier is the FFB price set by the Company. • The origin of FFB from PT Siborutua is FFB originating from independent smallholder around Kandis District and the legality of the land is in the form of SHM and SKGR. | <p>There are no negative issues from PT Siborutua</p> |

| Public Issues (Institution/ NGO/Community) | Auditor Verification |
|---|---|
| <ul style="list-style-type: none"> The company has also taken the coordinates of the land from PT Siborutua So far, the collaboration has been going well and there have been no complaints related to FFB payments. | |
| <p>Worker Cooperative</p> <ul style="list-style-type: none"> Representative of <i>Koperasi Palapa Jaya</i> Representative of <i>Koperasi Samsam Mandiri</i> Representative of <i>Koperasi Haluan Baru</i> Representative of <i>Koperasi Kandista Sejahtera</i> <p>Worker cooperatives are engaged in savings and loan business sector. There is mandatory contribution and a regular contribution of Rp 100,000. Company has made member annual meeting and revenue sharing of 2022 in 2023.</p> | <p>There are no negative issues that need further verification.</p> |
| <p>Sakai Indigenous People</p> <ul style="list-style-type: none"> Regarding land issues between the company and indigenous peoples, from 2019 there are no more issues. The Sakai customary community also does not know the boundaries and location of the claimed Sakai customary land. Companies that have carried out CSR with the Sakai indigenous community by providing CSR programs such as cultivating livestock, vegetables, fish, etc. Currently the company has also developed for the development of land in harmony with village communities. | <p>There are no negative issues that need further verification.</p> |

| | |
|------------|--|
| 4.0 | CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY |
| 4.1 | Formal Sign-off of Assessment Findings |
| | <p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <p>PT Ivo Mas Tunggal Management Representative</p>  <p><u>Yahya Mustakim</u> Friday, 22 September 2023</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Rahmat Abdiansyah</u> Friday, 22 September 2023</p> </div> </div> |

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

| No | Institution/NGO/Community | Address | Phone/ Email | Form of Communication | Date of Contact | Response | |
|----|---|---------------|--------------|-----------------------|-----------------|----------|----|
| | | | | | | Yes | No |
| 1 | Siak Regency Environmental Service | Siak District | - | Direct Interview | 21 August 2023 | ✓ | |
| 2 | Manpower and Transmigration Agency of Siak Regency | Siak District | - | Direct Interview | 21 August 2023 | ✓ | |
| 3 | Siak Regency Agriculture Service | Siak District | - | Direct Interview | 21 August 2023 | ✓ | |
| 4 | Riau Province Manpower Agency | Siak District | - | Direct Interview | 21 August 2023 | ✓ | |
| 5 | PT Satrindo Jaya Agropalma | Siak District | - | Direct Interview | 26 August 2023 | ✓ | |
| 6 | PT BSA Logistic Indonesia | Siak District | | Via Telephone | 26 August 2023 | ✓ | |
| 7 | Bekalar Village | Siak District | - | Direct Interview | 26 August 2023 | ✓ | |
| 8 | Worker Cooperative | Siak District | - | Direct Interview | 26 August 2023 | ✓ | |
| 9 | Labor Union SPSI and SBSI <ul style="list-style-type: none"> Head of Labor Union <i>SPSI</i> of Samsam Mill Head of Labor Union <i>SPSI</i> of Samsam Estate Head of Labor Union <i>SPSI</i> of Palapa Estate Head of Labor Union <i>SPSI</i> of Kandistasari Estate | Siak District | - | Direct Interview | 26 August 2023 | ✓ | |
| 10 | Gender Committee <ul style="list-style-type: none"> Head of Gender Committee of Samsam Mill. Head of Gender Committee of Palapa Estate. | Siak District | - | Direct Interview | 26 August 2023 | ✓ | |
| 11 | Samsam Mill: <ul style="list-style-type: none"> 2 Security 2 weighbridge officers 1 Operator in WWTP 1 Operator in EBA 1 Worker in Housing St. WTP: 1 worker. Workshop: 2 workers. Warehouse: 1 worker Samsam Estate: <ul style="list-style-type: none"> 6 harvest and 1 foreman 5 upkeep workers and 1 foreman 1 worker barn of owl | Siak District | - | Direct Interview | 28 August 2023 | ✓ | |

| No | Institution/NGO/Community | Address | Phone/ Email | Form of Communication | Date of Contact | Response | |
|----|--|---------------|--|-----------------------|-----------------|----------|----|
| | | | | | | Yes | No |
| | <ul style="list-style-type: none"> 1 road maintenance worker 2 beneficial workers Workshop: 1 worker. Warehouse: 1 worker. Rinse house: 1 worker. <p>Palapa Estate:</p> <ul style="list-style-type: none"> 6 harvest foremen 1 loose fruit picker 1 manual upkeep workers 1 census workers of pest and disease 2 Land Application workers 3 Worker in warehouse 1 worker in housing 2 workers in daycare 1 worker in HCV <p>Kandistasari Estate</p> <ul style="list-style-type: none"> 6 harvest and 1 foreman 4 upkeep workers and 1 foreman Workshop: 1 worker. Warehouse: 1 worker. Rinse house: 1 worker. | | | | | | |
| 12 | AMAN | Indonesia | rumahaman@aman.or.id | Via Email | 14 August 2023 | | ✓ |
| 13 | WALHI | Indonesia | informasi@walhi.or.id | Via Email | 14 August 2023 | | ✓ |
| 14 | Sawit Watch | Indonesia | info@sawitwatch.or.id | Via Email | 14 August 2023 | | ✓ |
| 15 | WWF Indonesia | Indonesia | wwf-indonesia@wwf.or.id | Via Email | 14 August 2023 | | ✓ |
| 16 | Sakai Indigenous People | Siak District | - | Direct Interview | 22 August 2023 | ✓ | |

Appendix 2. Assessment Program

| DATE | 26-31 August 2023 | |
|---------------------------------|--|--|
| PLANNED TIME (WIB) | PROCESSES / CLAUSES TO BE AUDITED | AUDITOR |
| Saturday, 26 August 2023 | | |
| 08.00 – 09.00 | 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) | Auditor, Management Representative PT IMT |
| 09.00 – 12.00 | <ul style="list-style-type: none"> Stakeholder consultation to affected communities surrounding the plantations, indigenous peoples, local communities and previous land owners. Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Smallholders, Third Party Supplier (if any), local NGO (if any) | All Auditor |
| 12.00 – 14.00 | Break | All Auditor |
| 16.30 – 17.00 | Submission of audit progress | All Auditor |
| Sunday, 27 August 2023 | | |
| OFF Day | | |
| Monday, 28 August 2023 | | |
| 08.00 – 12.00 | <ul style="list-style-type: none"> Continue Stakeholder consultation to affected communities surrounding the plantations, indigenous peoples, local communities and previous land owners. Continue Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Smallholders, Third Party Supplier (if any), local NGO (if any) | RIS |
| 08.00 – 12.00 | Field Observation to Samsam Estate <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV; Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). | RAB HAS RAN |
| 12.00 – 14.00 | Break | All Auditor |
| 14.00 – 16.30 | Field observation to Samsam Mill <ul style="list-style-type: none"> Supply Chain verification (FFB Receiving, Weighbridge) Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect, security post, FFB Sorting, Processing Activity, Despatch CPO) Implementation of Environmental aspect, Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond & land application | RAB RAN HAS/RIS |
| 16.30 – 17.00 | Submission of audit progress | All Auditor |
| Tuesday, 29 August 2023 | | |

| DATE | 26-31 August 2023 | |
|----------------------------------|--|--|
| PLANNED TIME (WIB) | PROCESSES / CLAUSES TO BE AUDITED | AUDITOR |
| 08.00 – 12.00 | Field Observation to Palapa Estate <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV; Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). | RAB RAN RAB |
| 08.00 – 12.00 | Field Observation to Kandistasari Estate <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries), HCV; Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application), Implementation of Occupational Health & Safety Aspect, Implementation of Employment Procedure and Mechanism Aspect Implementation of Environmental, and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management), Observation of Workers Facilities (Housing, School, Worship Place). | HAS HAS RIS |
| 12.00 – 14.00 | Break | All Auditor |
| 14.00 – 17.00 | <ul style="list-style-type: none"> Submission Document Review and completing audit checklist Submission of audit progress | All Auditor |
| Wednesday, 30 August 2023 | | |
| 08.00 – 12.00 | Submission Document Review and completing audit checklist | All Auditor |
| 12.00 – 14.00 | Break | All Auditor |
| 14.00 – 17.00 | <ul style="list-style-type: none"> Submission Document Review and completing audit checklist Submission of audit progress | All Auditor |
| Thursday, 31 August 2023 | | |
| 07.00 – 08.00 | Internal discussion by auditor team preparing for Closing Meeting | All Auditor |
| 08.00 – 10.00 | CLOSING MEETING <ul style="list-style-type: none"> Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timeline of CAR's, Conclusion) Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timeline of CAR's, Conclusion) | All Auditor, Management Representative PT IMT |
| 10.00 – 11.30 | Travel from audit location to the airport | All Auditor |
| 12.35 – 14.20 | Pekanbaru – Jakarta (ID-6857) | All Auditor |