

Roundtable on Sustainable Palm Oil Certification
R S P O

[✓] Surveillance

Name of Management : Perdana Intisawit Perkasa POM - PT Perdana Intisawit Perkasa, subsidiary of Organisation First Resources Ltd

Plantation Name : PT Perdana Intisawit Perkasa, Sei Air Hitam Estate

Location : Kepenuhan Barat Mulya Village, Kepenuhan Sub District, Rokan Hulu District, Riau Province, Indonesia

Certificate Code : **MUTU-RSPO/173**

Date of Initial Registration : **26 August 2022**

Date of Last Issued : 26 August 2022 Date of License Issue : 26 November 2023

Date of Certificate Expiry : 25 August 2027 Date of License Expiry : 25 August 2024

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
ASA-1	24 to 27 July 2023	Hasiholan Sihombing (Lead Auditor Witnessing), Afiffuddin (Lead Auditor Witnessed), Benli Manurung, Johannes Kapri Pandiangan, Dinda Febrima Napitupulu	Rahmat Abdiansyah	Leonada

Assessment	Approved by MUTUAGUNG LESTARI on:
ASA-1	08 November 2023

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Figure 1. Location Map of PT Perdana Intisawit Perkasa

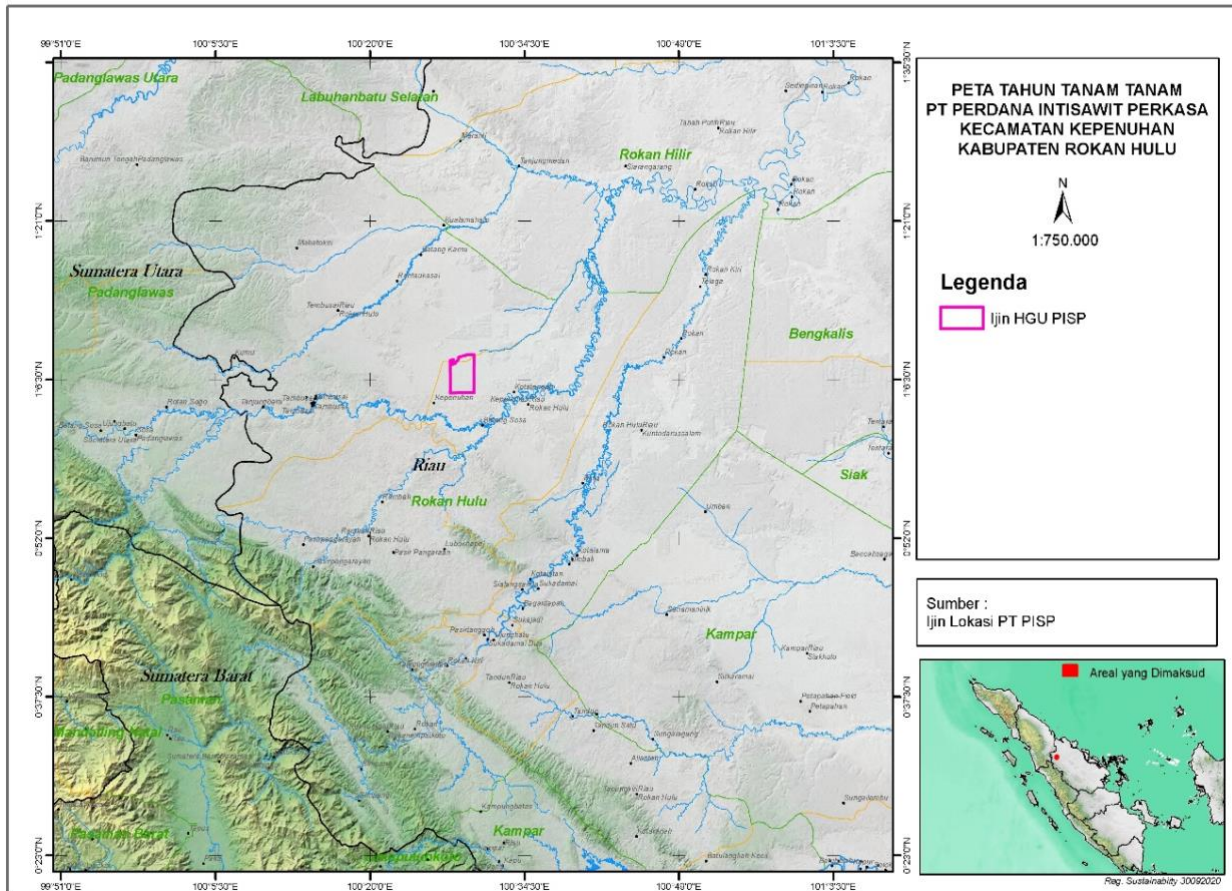
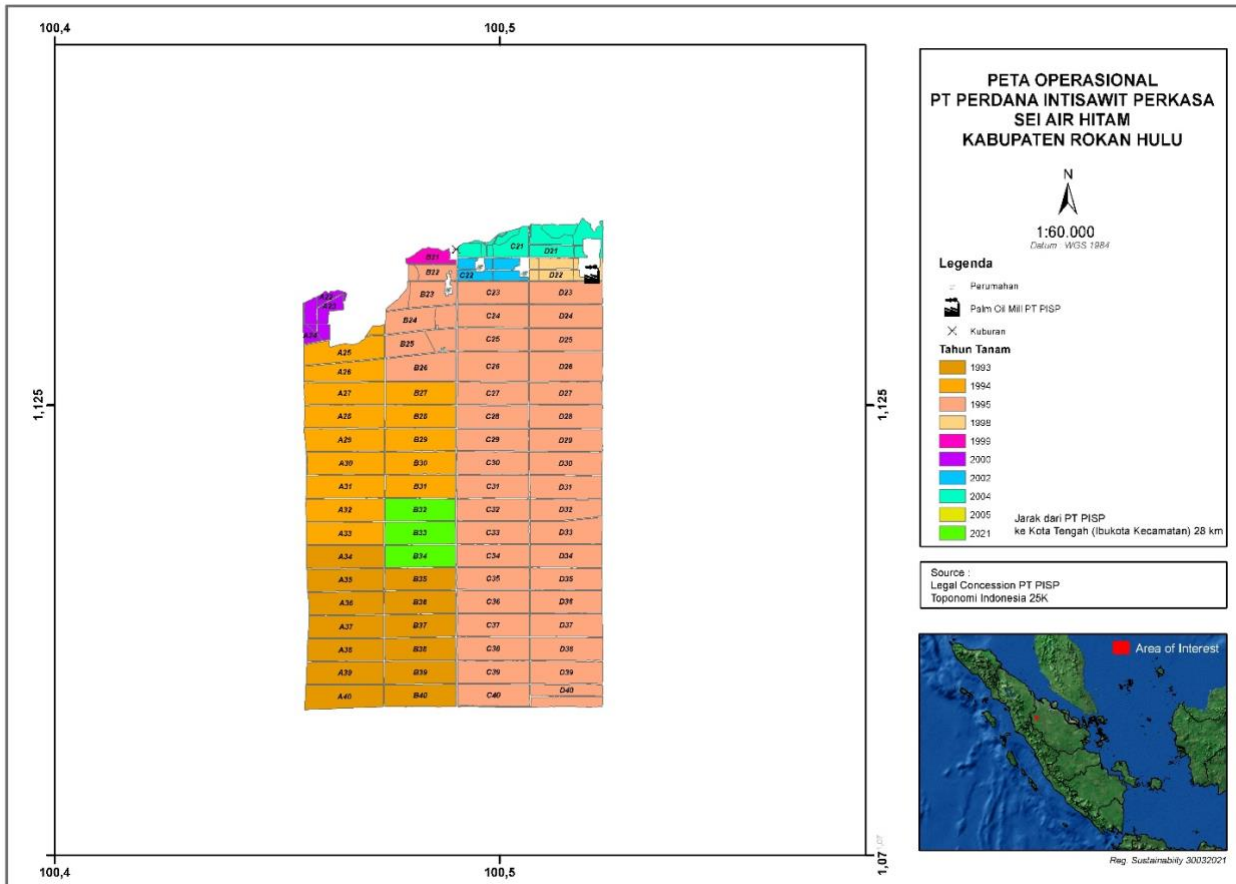


Figure 2. Operational Map of Perdana Intisawit Perkasa



Abbreviations Used

AMDAL	:	Analisa Mengenai Dampak Lingkungan (Environment Impact Assessment)
BMP	:	Best Management Practices
BPJS	:	Badan Penyelenggara Jaminan Sosial (Workers Social Security Agency)
BPN	:	Badan Pertanahan Nasional (National Land Agency)
CEO	:	Chief Executive Officer
CLA	:	Collective Labor Agreement
CPO	:	Crude Palm Oil
CSR	:	Corporate Social Responsibility
EFB	:	Empty Fruit Bunch
EIA	:	Environmental Impact Assessment
FFB	:	Fresh Fruit Bunch
FR	:	First Resources
FR	:	Frequency Rate
HCV	:	High Conservation Value
HGU	:	Hak Guna Usaha (Land Use Tile)
IUP	:	Izin Usaha Perkebunan (Plantation Permit)
IPM	:	Integrated Pest Management
ISPO	:	Indonesian Sustainable Palm Oil
KHT	:	Karyawan Harian Tetap (Permanent Daily Employee)
KUD	:	Koperasi Unit Desa (Village Cooperative unit)
KKPA	:	Kredit Koperasi Primer Untuk Anggota (Primary Cooperative Credit For Members)
OHS	:	Occupational Health and Safety
PIC	:	Person In Charge
P2K3	:	Panitia Pembinaan Keselamatan & Kesehatan Kerja (Guiding Committee Of Occupational Safety & Health)
POM	:	Palm Oil Mill
POME	:	Palm Oil Mill Effluent
PISP	:	Perdana Intisawit Perkasa
PIR-TRANS	:	Perkebunan Inti Rakyat Transmigrasi (Plantation Development for Transmigration)
PK	:	Palm Kernel
POME	:	Palm Oil Mill Effluent
PPE	:	Personal Protective Equipment
PT PISP	:	PT Perdana Intisawit Perkasa
PUK	:	Pimpinan Unit Kerja (Work Unit Head)
PUP	:	Penilaian Usaha Perkebunan (Plantation Business Assessment)
RSPO	:	Roundtable on Sustainable Palm Oil
SR	:	Severity Rate
SIA	:	Social Impact Assessment
SPSI	:	Serikat Pekerja Seluruh Indonesia (Labour Union)
SHM	:	Sertifikat Hak Milik (Ownership Land Right)
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"> Indonesia National Interpretation RSPO Principles and Criteria to Produce Sustainable Palm Oil 2018 Endorsed by the RSPO Board of Governors on 20th April 2020 RSPO Certifications Systems for Principles & Criteria and RSPO Independent Smallholders Standard (Endorsed by RSPO Board of Governors on 12 November 2020) 	
1.2	Organisation Information		
1.2.1	Organisation name listed in the certificate	Perdana Intisawit Perkasa Palm Oil Mill – PT Perdana Intisawit Perkasa subsidiary of First Resources Ltd	
1.2.2	Contact person	Bambang Dwi Laksono	
1.2.3	Organisation address and site address	Head Office: 8 Temasek Boulevard #36-02, Suntec Tower Three, Singapore, 038988	
1.2.4	Telephone	+65 6602 0200	
1.2.5	Fax	+65 6333 6711	
1.2.6	E-mail	bambang.dwilaksono@first-resources.com	
1.2.7	Web page address	www.first-resources.com	
1.2.8	Management Representative who completed the application for certification	Bambang Dwi Laksono	
1.2.9	Registered as RSPO member	1-0047-08-000-00 10 March 2008	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	Palm Oil Mill and supply base: Perdana Intisawit Perkasa Palm Oil Mill, Sei Air Hitam 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
			Latitude Longitude
	Perdana Intisawit Perkasa	Kepenuhan Barat Mulya Village, Kepenuhan Sub-District, Rokan Hulu Regency, Riau Province, Indonesia	1° 8' 26" N 100° 29' 39" E
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			Latitude Longitude
	Sei Air Hitam Estate	Kepenuhan Barat Mulya Village, Kepenuhan Sub-District, Rokan Hulu Regency, Riau Province, Indonesia	1° 8' 26" N 100° 29' 39" E
1.5	Description of Area Statement		
1.5.1	Tenure		
	• State	2,467.00 Ha	

	• Community	- Ha
1.5.2	Area Statement	
	• Total area	2,467.00 Ha
	• Mature area	237.43 Ha
	• Immature area	2,003.73 Ha
	• Mill	12.60 Ha
	• Emplacement & Infrastructure	69.81 Ha
	• Land Clearing	143.10 Ha
	• HCV (HCV 6 cemetery)	0.33 Ha
*HCV area (HCV 1.2, 1.3, 1.4 and 4.1 in Air Hitam river border) include in planted area covering an area of 33 ha.		
1.6	Planting Year and Cycles	
1.6.1	Age profile of planting year	
	Planting Year	Hectarage (Ha)
		Sei Air Hitam Estate
		Total
	1994	23.27
	1995	29.05
	1999	54.51
	2000	30.76
	2002	22.49
	2004	77.35
	Sub Total Mature	237.43
	2021	648.90
	2022	725.67
	2023	629.16
	Sub Total Immature	2,003.73
	TOTAL	2,241.16
1.6.2	New Planting area after January 2010	- Ha
1.6.3	Planting Cycle	2nd 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 (%)
	Perdana Intisawit Perkasa	60
		162,012.28
		33,229.73
		20.51
		8,719.68
		5.38
*Production data source from 12 months before assessment (July 2022 – June 2023)		
1.7.2	Description of Certification Scope of Supply Base	
	Name of Estate	Total Area (Ha)
	Production Area (Ha)	FFB (tonnes/year)
	Yield (tonnes/h a/year)	Supplied to Mill
		FFB (tonnes/year)
		%
	Perdana Intisawit Perkasa	2,467.00
		237,43
		21,057.49
		88.69
		21,057.49
		100
	TOTAL	2,467.00
		237,43
		21,057.49
		88.69
		21,057.49
		100

	*Production data source from 12 months before assessment (July 2022 – June 2023)				
1.7.3	FFB description from other source				
	Name of sources/Organisation	Type of Organisation	Number of smallholders	Production Area (Ha)	Supplied to Mill
					FFB (tonnes/year)
	KP PISP1 SP1 (Koperasi Sawit Sumber Rezeki)	Associated Smallholder	514	1,066.10	27,551.48
	KP PISP1 SP2 (Koperasi Sumber Makmur)	Associated Smallholder	503	1,012.54	25,363.62
	KP PISP1 SP3 (KUD Sawit Subur)	Associated Smallholder	499	1,000.48	22,640.71
	KP PISP1 SP4 (KUD Jaya Bersama)	Associated Smallholder	500	999.86	23,201.85
	KP PISP1 SP5 (KUD Suka Damai)	Associated Smallholder	381	765.52	25,566.91
	KP PISP1 Int KM (KUD Integrasi Karya Makmur)	Independent Smallholder	-	314.83	8,997.94
	KP PISP1 KIS (Koperasi Integrasi Sawit Sejahtera)	Independent Smallholder	-	111.46	1,447.63
	KP PISP1 H.Mulia (Koperasi Harapan Mulya)	Independent Smallholder	-	221.01	6,184.65
TOTAL					140,954.79
*Production data source from 12 months before assessment (July 2022 – June 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 (26 August 2022 to 25 August 2023) (MT)		Last Year Actual Certified Volume (26 August 2022 – June 2023) (MT)
	FFB Processed MB		42,650		17,487.57
	CPO Production MB		8,200		3,577.73
	PK Production MB		2,150		945.63
	*License period is start from 8 November 2022 to 7 October 2023				
1.8.2	Product selling				
	Type of selling product		Actual selling product for last year (26 August 2022 – June 2023) (MT)		
	CSPO sold as RSPO certified product		1,000		
	CSPK sold as RSPO certified product		731,16		
	CSPO sold under other scheme		1,209.03		
	CSPK sold under other scheme		-		
	CSPO sold as conventional		-		
	CSPK sold as conventional		-		
1.8.3	Estimate of Certified FFB Claim				
	Name of Estates	Total Area (Ha)	Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)
	Sei Air hitam	2,467.00	237,43	5,900	24,85

	TOTAL		2,467.00	237,43	5,900	24,85		
	*Projected FFB production for 12 months of certificate							
1.8.4	Estimate of Certified Palm Product Claim							
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel		Supply Chain Module
				Out put (tonnes)	Extraction (%)	Out put (tonnes)	Extraction (%)	
	Perdana Intisawit Perkasa	60	5,900	1,239.00	21	295.00	5	MB
	*Projected CSPO and CSPK production for 12 months of certificate							
1.9	Other Certifications							
	ISCC			Certificate Number: EU-ISCC-Cert-ID230-20230025, valid from 15.07.2023 to 14.07.2024				
	ISPO			ISPO certificate No. MUTU-ISPO/092 by Mutuagung Lestari (RS-1) issued on 21 October 2022 valid until 03 August 2027				
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						
	Subur Arum Makmur 1 POM (PT Subur Arum Makmur 1)	2020	Subur Arum Makmur 1 Estate	2020	Riau Province, Indonesia	Certified		
			Petapahan 1 Estate (PT Arindo Trisejahtera)	2018	Riau Province, Indonesia	Certified		
			Petapahan 2 Estate (PT Arindo Trisejahtera)	2018	Riau Province, Indonesia	Certified		
			Bumi Sawit Perkasa Estate (PT Bumi Sawit Perkasa)	2026	Riau Province, Indonesia	-		
	Meridan Sejatisurya Plantation POM (PT Meridan Sejatisurya Plantation 1)	2018	Meridan Sejatisurya Plantation Estate	2018	Riau Province, Indonesia	Certified		
	Surya Intisari Raya POM (PT Surya Intisari Raya)	2021	Lukut Estate	2021	Riau Province, Indonesia	Certified		
			Mandau Estate	2021	Riau Province, Indonesia	Certified		
	Perdana Intisawit Perkasa 1 POM (PT Perdana Intisawit Perkasa 1)	2022	Sei Air Hitam Estate	2022	Riau Province, Indonesia	Certified		
	Ciliandra Perkasa POM (PT Ciliandra Perkasa)	2026	Ciliandra Perkasa Estate	2026	Riau Province, Indonesia	-		
			Karya Tama Bakti Mulia Estate (PT Karya Tama Bakti Mulia)	2026	Riau Province, Indonesia	-		

Panca Surya Agrindo POM (PT Panca Surya Agrindo)	2024	Panca Surya Agrindo Estate	2024	Riau Province, Indonesia	-
Perdana Intisawit Perkasa 2 POM (PT Perdana Intisawit Perkasa 2)	2024	Perdana Intisawit Perkasa 2	2024	Riau Province, Indonesia	-
		Gerbang Sawit Indah Estate (PT Gerbang Sawit Indah)	2025	Riau Province, Indonesia	-
Subur Arum Makmur 2 POM (PT Subur Arum Makmur 2)	2024	Subur Arum Makmur 2 Estate	2024	Riau Province, Indonesia	-
Muriniwood Indah Industry POM (PT Muriniwood Indah Industry)	2024	Muriniwood Indah Industry Estate	2024	Riau Province, Indonesia	-
Meridan Sejatisurya Plantation Bangsal Aceh POM (PT Meridan Sejatisurya Plantation)	2024	Priatama Riau Estate (PT Priatama Riau)	2024	Riau Province, Indonesia	-
		Surya Dumai Agrindo Estate (PT Surya Dumai Agrindo)	2025	Riau Province, Indonesia	-
Setia Agrindo Mandiri POM (PT Setia Agrindo Mandiri)	2025	Setia Agrindo Mandiri Estate	2025	Riau Province, Indonesia	-
		Citra Palma Kencana Estate (PT Citra Palma Kencana)	2026	Riau Province, Indonesia	-
		Indogreen Jaya Abadi Estate (PT Indogreen Jaya Abadi)	2026	Riau Province, Indonesia	-
		Setia Agrindo Lestari Estate (PT Setia Agrindo Lestari)	2026	Riau Province, Indonesia	-
Limpah Sejahtera POM (PT Limpah Sejahtera)	2024	Limpah Sejahtera Estate	2024	Kalimantan Barat Province, Indonesia	Planned on August 2023
Umekah Sari Pratama POM (PT Umekah Sari Pratama)	2024	Umekah Sari Pratama Estate	2024	Kalimantan Barat Province, Indonesia	-
		Falcon Agri Persada Estate (PT Falcon Agri Persada)	2024	Kalimantan Barat Province, Indonesia	-
Swadaya Mukti Prakarsa POM (PT Swadaya Mukti Prakarsa)	2024	Swadaya Mukti Prakarsa Estate	2024	Kalimantan Barat Province, Indonesia	-
		Mitra Karya Sentosa 2 Estate (PT Mitra Karya Sentosa 2)	2024	Kalimantan Barat Province, Indonesia	-
Mitra Karya Sentosa 1 POM (PT Mitra Karya Sentosa 1)	2024	Mitra Karya Sentosa 1 Estate	2024	Kalimantan Barat Province, Indonesia	-
		Borneo Ketapang Permai Estate (PT Borneo Ketapang Permai)	2025	Kalimantan Barat Province, Indonesia	-
		Pulau Tiga Lestari Jaya Estate (PT Pulau Tiga Lestari Jaya)	2025	Kalimantan Barat Province, Indonesia	-

	Ketapang Agro Lestari POM (PT Ketapang Agro Lestari)	2022	Ketapang Agro Lestari Estate	2022	Kalimantan Timur Province, Indonesia	Certified
			Borneo Surya Mining Jaya Estate (PT Borneo Surya Mining Jaya)	2023	Kalimantan Timur Province, Indonesia	Certified
	Citra Agro Kencana POM (PT Citra Agro Kencana)	2022	Citra Agro Kencana Estate	2022	Kalimantan Timur Province, Indonesia	Certified
			Maha Karya Bersama Estate (PT Maha Karya Bersama)	2026	Kalimantan Timur Province, Indonesia	Certified
			Borneo Persada Energy Jaya Estate (PT Borneo Persada Energy Jaya)	2022	Kalimantan Timur Province, Indonesia	Certified
	<p>* Based on the email sent by RSPO regarding the Revising RSPO Time-bound Plan, dated 29 September 2022, among other things it was stated that “This confirmation email will serve as confirmation that the newly submitted document will carry the same date of approval (7 October 2021), as there are no changes in terms of the data”.</p> <p>The revised TBP has been approved by the RSPO according to the email dated 07 October 2021. “Based on the internal discussion and agreement, we agree to approve the revised Time Bound Plan for First Resource to certify all of its management unit beyond the period of 5 years after membership, and based on the new planned year of certification as per attached. This approval is based on justification that you have provided in the earlier email, and the CB will verify the status accordingly.”</p> <p>The certification unit has demonstrated a series of requests for revision of the TBP and has received approval from the RSPO on 07 October 2021. Based on the TBP, in 2023 there are 6 business units that are planned to be certified, i.e:</p> <ul style="list-style-type: none">- PT Ciliandra Perkasa- PT Panca Surya Agrindo- PT Muriniwood Indah Industry- PT Limpah Sejahtera- PT Umekah Sari Pratama- PT Swadaya Mukti Perkasa- PT Mitra Karya Sentosa 1					
1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard					
	The associated smallholder planned to be certified within three years after the Mill certified.					

2.0	ASSESSMENT PROCESS
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2.1	Assessment Team
ASA 1	<ol style="list-style-type: none"> Hasiholan Sihombing (Lead Auditor Witnessing). Indonesian citizens. Bachelor of Agriculture, Department of Agricultural Cultivation, Agronomy Study Program, Faculty of Agriculture. He has work experience as a Plantation Operations Staff for 7 (Seven) years since 2009 in one of the private oil palm plantation companies in Indonesia. The trainings that have been attended are ISPO Lead Auditor, RSPO P&C Lead Auditor Course, RSPO Supply Chain Certification Lead Auditor Course, ISO 19011:2011 Training, ISO 9001:2015 Auditor Training, ISO 14001:2015 Auditor Training, General OSH Expert Training, Training OHSAS 18001:2007, ISO 19011:2018, Awareness SA 8000, ISO 17021:2011 and ISO 17065:2012 Training. In this assessment, witnessing the Witnessed Lead Auditor. Afiffuddin (Lead Auditor Witnessed). Indonesian citizen, Diploma III majoring Palm Oil Plantation, Bogor Agricultural University. Five years working experience since 2010 at Oil Palm Plantation Company in Indonesia as agronomy operational staff and followed several trainings namely: Basic Plantation Management Program, Lead Auditor ISPO in 2016, RSPO P&C Lead Auditor Course in 2018, RSPO Supply Chain Certification Lead Auditor Course in 2021, OHS General Expert, OHS System Management based on PP 50 2012 and Management System Certification (ISO 9001-2015/SNI 19011-9001:2015) ISO 17021, ISO 17065, SA 8000 training. During this audit, he assigned to verify legal aspect, land dispute, SCCS, social, environment aspect, GHG and HCV aspects. Benli Manurung (Auditor). Bachelor of Agriculture Majoring in Soil Science. He has more than 4 years of experience as a plantation operations staff in a private oil palm plantation company in Indonesia. The trainings he has attended include: ISPO, RSPO, Lead auditor of ISO 9001: 2015; ISO 14001: 2015, IHT Health & Safety Aspect and Best Management Practice. Has participated in several audit activities since 2016 in the field of Best Management Practice, Health & Safety Aspect and Worker Welfare. During the audit, he verified worker welfare and social aspect. Johannes Kapri Pandiangan (Auditor). Bachelor of Agriculture, Department of Agricultural Social-Economics, Faculty of Agriculture. Has 7 years of experience working as operational staff in one of the leading private oil palm plantation companies in Indonesia. The training that has been attended includes Forest and land fire emergency response training by BKSDA Riau Province, IHT ISPO P&C Certification System, IHT Awareness ISO 17021 and 17065, IHT Awareness RSPO, ISO 14001: 2015 Lead Auditor Training, and ISO 9001:2015 Lead Auditor Training. During this audit he verify Best Management Practices and OHS Dinda Febrima Napitupulu (Auditor Trainee). Bachelor of Social and pursuing her Double Degree Master Program in Environmental Science at Padjajaran University Bandung and University of Twente The Netherlands. Experienced as Sustainability Officer and Internal Auditor for Environmental Management System (ISO 14001). She has participated in Quality Management System (ISO 9001), ISPO and RSPO trainings. During the audit, she verified the social, environment aspect, GHG and HCV under the supervision of Lead Auditor. <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
ASA 1	<p>Number of auditors: 3 auditors and 1 auditor trainee.</p> <p>Number of days for ASA 1 onsite audit: 4 days</p> <p>Number of working days for ASA 1 onsite audit: 12 Working days</p>
2.2.2	Assessment Process
ASA 1	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the Perdana Intisawit Perdana POM - PT Perdana Intisawit Perdana to the requirements of Principles and Criteria for the Production of Sustainable Palm Oil 2018, Endorsed by the RSPO Board of Governors on 20th April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.</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 were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.</p>

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

Some opportunities for improvement of the results **ASA 1** delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase (**ASA 2**). All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of **ASA 1**.

The auditor's journey from the Sultan Syarif Kasim II airport (Pekanbaru) in to the audit location takes about 7 hours. The opening meeting was held on 24 July 2023. As for the participants who attended the opening meeting included the Mill Managers, Support Team from Jakarta and other staff at Perdana Intisawit Perdana POM - PT Perdana Intisawit Perdana. Closing meeting was held on 27 July 2023 attended by the same participants as the opening meeting. Management Perdana Intisawit Perdana POM - PT Perdana Intisawit Perdana accept all the onsite ASA 1 audit results.

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

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

The assessment program please find Appendix 2

2.2.3	Locations of Assessment
ASA 1	<p>The sampling location consider the issue arose from the review documents and stakeholder's consultation that are fundamental and crucial. On this assessment sample locations that visited and respondent that interviewed by team auditor are:</p> <p><u>Perdana Intisawit Perdana POM</u></p> <ul style="list-style-type: none"> • Security Post. Observations and interviews with security officers related to work procedures, supply chain, employment, complaint mechanisms and K3 aspects. • Weighbridge. Observations and interviews with weighbridge officers related to work procedures, supply chain, employment, complaint mechanisms and K3 aspects. • Grading station. Observation and interviews with workers related to labor and OHS aspect. • CPO dispatch station. Observation related to OHS implementation in mill, and supply chain aspect • WWTP. Observation on WWTP, indication of waste overflow, OHS implementation, and interview with worker about worker welfare, OHS, and company's policies. • Empty bunch area. Field observations related to empty bunch managed for composting. • Mill Employee Housing. Block C22. Observation of the availability of infrastructure such as employee housing facilities, clean water facilities. • Land application, Block D 22. Observation for waste water management and nutrient cycle strategy. • Loading Ramp. Field observations and interviews with workers regarding work procedures, OHS, complaint handling and employment • Boiler Station. Field observations and interviews with workers regarding work procedures, OHS, complaint handling and employment • Press Station. Field observations and interviews with workers regarding work procedures, OHS, complaint handling and employment

- **Engine room.** Field observations and interviews with workers regarding work procedures, OHS, complaint handling and employment
- **Sterilezer Station.** Field observations and interviews with workers regarding work procedures, OHS, complaint handling and employment
- **Hazardous Waste Storage.** Observation related to storage condition, hazardous waste stock, OHS, emergency response facility, and waste management.
- **General Storage.** Observation related to storage condition, material stock, PPE stock, OHS and emergency response facility.
- **Chemical Material Storage.** Observation related to storage condition, MSDS, OHS, emergency response facility and hazardous waste management.
- **Workshop.** Observation and interview related to work procedure, OHS and workers welfare aspect.
- **Water Treatment Plant.** Observation and interview related to implementation of procedure, OHS, worker welfare, and waste management aspects.

Sei Air Hitam Estate

- **Boundary pole number 1 Block A40.** Observation regarding maintenance and marking of company boundary markers.
- **Boundary pole number 9 Block A24.** Observation regarding maintenance and marking of company boundary markers.
- **Boundary pole number 10 Block A22.** Observation regarding maintenance and marking of company boundary markers.
- **HCV 6 Block B21.** Observation related management of HCV and its protection.
- **HCV 1 & 4 Block B21 & C21.** Observation related management of HCV and its protection.
- **Estate Employee Housing. Block B22 dan B27.** Observation of the availability of infrastructure such as employee housing facilities, clean water facilities, educational facilities, religious facilities, health facilities and sports facilities.
- **Harvesting. Block C22.** Field observations and interviews with workers regarding work procedures, OHS, complaint handling and employment
- **Spraying Activity. Block A26.** Field observations and interviews with workers regarding work procedures, OHS, complaint handling and employment
- **Manuring Activity.. Block B34.** Field observations and interviews with workers regarding work procedures, OHS, complaint handling and employment
- **FFB Transport. Block C22.** Field observations and interviews with workers regarding work procedures, OHS, complaint handling and employment
- **Replanting Area. Block C23.** Field observations
 - related to the application of land clearing procedures without burning
- **Fire Tower. Block C30.** Field observations related to facilities and infrastructure for the prevention and control of forest and land fires
- **Workshop.** Observation and interview related to work procedure, OHS and workers welfare aspect.
- **Rinse House.** Observation related to implementation of procedure, OHS and waste management.
- **Firefighting Storage.** Observation related to condition the firefighting facilities and equipment.
- **Oil Storage.** Observation related to storage condition, MSDS, OHS, emergency response facility and hazardous waste management.
- **Chemical Material Storage.** Observation related to storage condition, MSDS, OHS, emergency response facility and hazardous waste management.
- **Fertilizer Material Storage.** Observation related to storage condition, MSDS, OHS, emergency response facility and hazardous waste management.
- **Clinic.** Observation and interview related to clinic condition, treatment mechanisms, OHS, and medical waste management.
- **Employee Housing Complex.** Observation and interview related to waste management, house condition and infrastructure for the welfare of workers and their family.
- **Landfill.** Observation related to waste management and environmental aspect.

	<ul style="list-style-type: none"> Daycare. Observation and interview related to daycare condition, public facility, OHS, worker welfare and waste management.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
ASA 1	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for PT Perdana Intisawit Perkasa was held by:</p> <ul style="list-style-type: none"> Public Announcement at Mutuagung website www.mutucertification.com on 10 July 2023 Public consultation with government agencies of Rokan Hulu District (Land Agency, Agriculture Agency, Labor Agency and Environmental Agency) on 25 – 26 July 2023 Public consultation by interview with locals of the nearby village (Kepenuhan Raya Village) on 25 July 2023 Public consultation and interview with Internal (labor union and gender committee) and External Stakeholder (contractor & supplier) on 25 July 2023 Public consultation with NGOs (by email) such as WWF Indonesia, WALHI, AMAN and Sawit Watch on 18 July 2023 <p>Numbers of input from stakeholders were clarified by PT Daya Labuhan Indah</p>
2.3.2	Stakeholder contacted
	Please find appendix 1
2.4	Determining Next Assessment
	The next visit (ASA 2) will be conducted eight (8) months until twelve (12) months after date of annual license.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Perdana Intisawit Perkasa POM – PT Perdana Intisawit Perkasa subsidiary of First Resources Ltd operation consisting of one (1) mill and one (1) oil palm estates.

During the assessment, there were three (3) Nonconformities were assigned against Minor raised to Major Compliance Indicator and 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. The company has already prepared and implemented the corrective action(s) that had been reviewed and accepted by Auditors in form of documentation evidence e.g. document record/photographic. Those corrective actions taken that consist of three (3) Minor Raised to Major nonconformities, had been closed out shall be verified during next assessment.

MUTUAGUNG LESTARI found that Perdana Intisawit Perkasa POM – PT Perdana Intisawit Perkasa subsidiary of First Resources with the requirements of Indonesia National Interpretation RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 Endorsed by the RSPO Board of Governors on 20th April 2020 and RSPO Certifications Systems for Principles & Criteria and RSPO Independent Smallholders Standard (Endorsed by RSPO Board of Governors on 12 November 2020)

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

Ref Std.	VERIFICATION RESULT of MUTU-Certification	
PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY		
1.1		
The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.		
1.1.1		
<p>The company has a Communication SOP No. FR.EMS.CIE dated 22 November 2018 which states that the list of information that can be accessed by stakeholders is legal (location permits, <i>HGU</i> and <i>IUP</i>), environmental documents, <i>RKL/RPL</i>, Land Application Permit, Hazardous and Toxic Materials Permit, SIA, continuous improvement documents, OHS work plans, HCVs, emission prevention and reduction plans, communication procedures, summaries of certification audit reports and human rights policies.</p> <p>Based on interviews with stakeholder representatives (surrounding villages and related agencies such as the National Land Agency, Environmental Agency, Manpower and Plantation Agency of Rokan Hulu Regency), it is known that stakeholders already know the type of information that can be accessed by the public at PT Perdana Intisawit Perkasa.</p> <p>Legal aspects: Companies can show records of providing information to relevant agencies in the form of routine reports, for example the HGU utilization report for the period 2022 has been sent to the Land Agency of Rokan Hulu District on 17 April 2023.</p> <p>Environment aspect: The company has shown Environment Management and Monitoring (<i>RKL-RPL</i>) Report of PT Perdana Intisawit Perkasa for first semester 2023 and has been reported to Environment Agency of Rokan Hulu letter no 275/EKS/SUS-FR/VII/2023 and to Environment Ministry through environmental electronic reporting system (SIMPEL) with ID number 168836165-1639.</p> <p>BMP PT PISP plantation business Development Report for Semester I period PT PISP plantation business Development Report for Semester I year 2023 and proof of reporting to the Livestock and Plantation Office of Rokan Hulu Regency on July 21 2023, 2023 and proof of reporting to the Livestock and Plantation Office of Rokan Hulu Regency on July 21 2023.</p>		

OHS

- Report of the Occupational Safety and Health Advisory Committee of PT Perdana Intisawit Perkasa for the fourth quarter of 2022 which was reported to the Manpower and Transmigration Office on January 3, 2023 (report receipt No. 04/EKS/SUS-FR/I/2023)
- Report of the Occupational Safety and Health Advisory Committee of PT Perdana Intisawit Perkasa for the first quarter of 2023 which was reported to the Manpower and Transmigration Office on April 10, 2023 (receipt of report No. 04/EKS/SUS-FR/I/2023)

1.1.2

All information is available that can be accessed by the public by submitting an official letter of request for information. All information is provided in Bahasa. Unit of certification can show records of providing information to relevant agencies in the form of routine reports such as follows:

- Mandatory Reporting of Workers reported online on July 07, 2023 with reporting number 28559.20230707.0001.
- HGU utilization report for the period 2022 has been sent to the Land Agency of Rokan Hulu District on 17 April 2023.

1.1.3; 1.1.4

Communication procedure with document number FR.EMS.CIE dated 22 November 2018. The SOP explains that requests for information will be responded to no later than 1 month after the letter is received. The SOP also discusses guaranteeing the anonymity of whistleblowers including confidentiality, safety, reputation and the goodwill of each agency that conveys confidential information to the company. Submission of information can also be done via email to sustainability@first-resource.com.

The company shows the list of requests for information and responses from stakeholders up to July 2023, totaling 10 requests for information, all of which were in the form of requests for assistance and have been responded to by the company, for example the request for information on March 31 2023 according to letter number SAH/UMM/097/III/2023 from State Elementary School No. 018 Kepenuhan regarding of requests for financial assistance for school parking construction and was responded to on March 31 via letter number 134/UMM-PISP/III/2023 by providing a certain amount of funds.

1.1.5

The unit of certification has compiled a list of contacts and detailed information on stakeholders dated March 2023 that explaining the name, institution/position, location, category, contact person number and other information. The list of stakeholders at PT Perdana Intisawit Perkasa as follows:

- 4 District level agencies
- 2 Sub-district governments
- 4 Police/TNI
- 9 Village governments
- 6 Health services
- 4 Schools/ University
- 7 Community leaders
- 2 Internal stakeholders
- 2 Banks
- 5 Contractors/suppliers, suc has PT ENVI Reksatama Engineering (laboratory)
- 121 Previous land owners
- 7 Smallholder (*Plasma*)

When the audit is carried out, the Stakeholder List document of the certification unit that is displayed is in accordance with the truth, such as the contact number of each stakeholder contacted by the auditor as listed in the list. Based on this, it can be concluded that the unit of certification has a well-documented contact list and detailed information regarding stakeholders and their representatives.

Status: Comply

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

1.2.1

The unit certification showed commitment to ethical behaviour is contained in the Circular Letter Number PH/SE/II/2018 February 2018 which has been approved by the Plantation Managers Group and Zero Fraud Tolerance Policy Number FR.CIA.ZFT.001 dated December 28th, 2012, which is still valid. These two documents explain related to the company's 15 ethical code policies and systems

that monitor compliance with the implementation of ethical business practices.

Socialization regarding this policy has been carried out in every Estate and Mill, for example socialization that carried out to all workers during the morning briefing before starting to work. The results of interviews with workers, contractors and interviews with village community representatives obtained information that the company had conducted socialization regarding this policy.

1.2.2

The company has carried out routine evaluations every 3 months, for example the first quarter 2023 management review of the First Resources Group Region Riau which was held on 10 – 12 April 2023 which discussed the achievement of work targets, obstacles in achieving targets, as well as corrective actions taken to achieve the targets.

In additions, there is a Whistle Blowing System which regulates the flow of complaints/reports of violations to all employees and stakeholders without worry, willing to convey the possibility of fraudulent practices occurring within the certification unit environment. This is done to ensure that all parties can report violations if the certification unit commits violations during collaboration. This is in accordance with the results of the field visit that around company areas such as offices or other buildings, complaint SMS numbers and email numbers for designated staff have been installed to accommodate complaints from parties.

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

Environmental regulation:

- The company has applied for the approval of the environmental document (AMDAL) on 29th December 2003 letter number 02.0.4/X/749/XII/2003 and has been declared valid, based on the approval of the Decree of the Head of the Environmental Agency of Rokan Hulu Regency Number KPTS.660/BLH/Set/17/2004 on 24th January 2004.
- The company has updated the AMDAL document and it has been ratified based on the approval of the Decree of the Head of the Environmental Agency of Rokan Hulu Regency Number 660/BLH-AM/38/2011 on 10th June 2011.
- The company has the Amendment to Environmental Permits for Plantation and Palm Oil Processing Mill activities with Number KPTS.660/BLH/476/2016 which was legalized based on the Decree of the Regent of Rokan Hulu on 29th November 2016.
- License to utilize POME for Land Application in the Operational Eligibility Letter PT Perdana Inti Sawit Perkasa number 660/DLH-P2KLH on August 2022 signed by Rokan Hulu Regency Head of Environmental Agency.
- License of water utilization for POM and domestic usage based on document of Decree of Ministry of Public Work and Housing No 141/KPTS/M/2023 on 30th January 2023 which is valid for five years.
- License for Hazardous Temporary Storage in the Operational Eligibility Letter PT Perdana Inti Sawit Perkasa number S-400/PSLB3/PLB3/6/2022.

Best Mangement Practice.

In terms of best management practices, it is known that plantation and mill management has implemented several compliances with Indonesian laws and regulations, for example not using the burning method in the land clearing process, trees planted are from seed producers (DxP) which are recognized by the Indonesian government. Each unit of the Unit of Certification has implemented integrated pest management, biological control and only uses pesticides that are listed on the pesticide government website.

Compliance with Worker Welfare Aspect

- Mandatory Reporting of Workers reported online on July 07, 2023 with reporting number 28559.20230707.0001.
- The implementation of the minimum wage in 2023 is in accordance with the Minimum Wage Decree of the Rokan Hulu District established by the Governor of Riau on 07 December 2022 (*Keputusan Gubernur Riau No. Kpts.1783/XII/2022*, based on appendix the decree Minimum Wage for Rokan Hulu District is IDR 3,248,333.52).
- Implementation of the structure and scale of wages for all levels of workers in accordance with Minister of Manpower Regulation No. 01 of 2017.

Legal Aspect

The unit of certification has compliance with several legal aspects as follows:

- **HGU (Land Use Title)**
In accordance with the Decree of the Minister of State for Agrarian Affairs/Head of the National Land Agency Number: 60/HGU/BPN/95 dated 26 September 1995 concerning the Granting of Cultivation Rights to PT Perdana Intisawit Perkasa to grant Cultivation Rights covering an area of 2,467 ha for 35 years. Subsequently, the certificate of HGU No. 1 was issued for a land area of 2,467 ha on March 14, 1996. The certificate stated that the expiry period of the rights was 35 years until December 31, 2030.
- **Plantation Business Permit**
In accordance with the Decree of the Regent of Rokan Hulu Number: Kpts.100/SETDA-PEM/88/2016 concerning the Plantation Business Permit of PT Perdana Intisawit Perkasa for a net area of 2,467 Ha with a processing unit capacity of 90 tons of FFB/hour
- **Plantation Business Assessment**
In accordance with the certificate issued by the Regent of Rokan Hulu in February 2021 with category plantation class I (excellent)

OHS

In terms of Occupational Safety and Health, the certificate holder shows evidence of compliance with relevant legal requirements, including the 2021 Occupational Safety and Health Committee Quarterly Report, boiler operator license, factory machine license certificate (including inspection and testing) and others.

The certification holder has taken preventive and control measures as stated in the Work Safety Law no. 1 of 1970 Article 3, among others, by monitoring the implementation of occupational safety and health, hazard risk analysis, health checks, machine operation by authorized persons and socializing safe work practices. Based on the results of a document review, for example a boiler station, it is known that the boiler operator has a license to operate a boiler in accordance with the Regulation of the Minister of Manpower no. 1 of 1988.

2.1.2

The unit of certification has a list of legal regulations contained in the Summary and Review of Conformity with Regulations and Legislations and Other Requirements. The regulations cover aspects of agribusiness, employment, environment, and other regulations related to the company operational.

Evaluation of compliance with these regulations is carried out annually in conjunction with a sustainability audit. Based on the results of the evaluation of the compliance of the latest regulations carried out in December 2022, it is known that the company has complied with the relevant regulations. The unit of certification also conducts work evaluations for contractors in the company's operational area regarding compliance with applicable laws and regulations in Indonesia, as described in indicator 2.2.2.

2.1.3

The company can show a map of the location and coordinates where the HGU boundary markers are placed, obtained from BPN. The company also shows documents monitoring HGU poles which will be carried out in 22 – 26 December 2022. The pole maintenance report has provided complete information regarding pole numbers, plans and realization of stake maintenance, pole locations, pole coordinates, and photo documentation of pole conditions. In the monitoring report, it is known that all HGU poles are well maintained.

Field observations of several samples of HGU boundary markers at Sei Air Hitam Estate (Pole 1, 9 and 10), show that the HGU boundary markers sampled are available in the field and are in well-maintained condition. Verification using GPS shows that the coordinates of the HGU pole location are in accordance with the HGU certificate.

Status: Comply

2.2

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

2.2.1

Based on a review of the list of contractors as of July 2023, it is known that there are 5 contractors, for example as follows:

- Contract number SPK 49/Tenaga Sat Pengaman/PSIP/LGL-PKU/XII/22 dated 28 December 2022 between PT Rajawali Perkasa and PT PISP regarding the provision of security services which is valid until 31 December 2023.
- Contract number 92/Replanting/PISP/LGL-PKU/V/23 dated 02 May 2023 between CV Duta Teknik and PT PISP regarding Replanting which is valid until 31 December 2023.

Contract number 43/Replanting/PISP/LGL-PKU/III/23 dated 01 March 2023 between PT Jasa Kawan Perkasa and PT PISP regarding Replanting which is valid until 31 December 2023.

2.2.2

Based on the results of field visits and interviews with contractor workers CV. Findo Maju Jaya, it is known that the contractor has stated that he has not been registered in the BPJS Employment and Health program. In addition, he also do not know about the existence of a Work Agreement between contractors and their employees including the fulfillment of the minimum wage. Until ST-2 is completed, no evidence of compliance with relevant legal obligations has been shown, for example, proof of salary slips, BPJS membership for contractor workers, or a work agreement letter between the contractor and his employees.

Based on the explanation above, it is known that the company has not been able to demonstrate the fulfillment of the relevant legal obligations that can be proven by the third party concerned. **This is non conformity No. 2021. 01.**

Verification on July 27, 2023

Based on the document review, it is known that contract number 93/Replanting/PISP/LGL-PKU/VI between PT PISP and CV Findo Maju Jaya is valid until 31 December 2022 so it cannot be further verified by the auditor.

Then, based on the results of a review of the list of contractors as of July 2023, it is known that there are 5 contractors, where according to the results of sampling verification of compliance with regulations by contractors, it is known that:

1. PT Rajawali Perkasa Jaya (Contractor Providing Security Services) with number SPK 49/Tenaga Sat Pengaman/PSIP/LGL-PKU/XII/22 dated 28 December 2022 which is valid until 31 December 2023. The company can show proof of compliance with regulations by the contractor PT Rajawali Perkasa Jaya such as payment of wages that are in accordance with the minimum wage, proof of membership and proof of payment for *BPJS Ketenagakerjaan* and *BPJS Kesehatan*, the list of 37 employees and work agreements with workers.

Then according to the results of the study of worker contract sampling documents, for example contract number C/ /XII/PKWT-RJP/2022 dated 31 December 2022 on behalf of IR, it is known that working hours are 40 hours per week and the wage component consists of Basic Salary, Position/Performance Allowance, Meal and Overtime Allowance. However, according to the study of the June 2023 wage slip sampling documents, it is known that workers only receive wages consisting of a basic salary and performance allowances. Furthermore, based on the results of interviews with PT Rajawali Perkasa Jaya employees who work as security at MIII, it is known that the person concerned works 8 hours/day and 6 days/week, so the total working hours are 48 hours/week.

From the explanation above, it is known that there is no proof that PT Rajawali Perkasa Jaya employees who work more than 40 hours per week have received overtime pay in accordance with what is stipulated in the contract and applicable regulations.

2. CV Duta Teknik (Replanting Contractor) with contract number 92/Replanting/PISP/LGL-PKU/V/23 dated 02 May 2023 which is valid until 31 December 2023.

Evidence of compliance with regulations such as labor list (age of workers), proof of payment of workers' wages, workers' contract with CV Duta Teknik, proof of payment for *BPJS Ketenagakerjaan* and *BPJS Kesehatan* and operator's license cannot be shown.

3. PT Jasa Kawan Perkasa (Replanting Contractor) with contract number 43/Replanting/PISP/LGL-PKU/III/23 dated 01 March 2023 which is valid until 31 December 2023. The company can show proof of compliance with regulations by the contractor PT Jasa Kawan Perkasa such as payment wages that are in accordance with the minimum wage, a list of 15 employees and proof of BPJS Employment Membership for 5 people. However, proof of *BPJS Ketenagakerjaan* membership for the other 10 people, proof of *BPJS Kesehatan* payment for all workers, proof of contract with the workers and operator's license have not yet been shown.

The company has not been able to show sufficient evidence that all contractors have fulfilled their obligations to fulfill relevant regulations, including those related to Employment Relations, Membership of *BPJS Ketenagakerjaan* and *BPJS Kesehatan*, proof of payment of workers' wages (including overtime wages) and operator licenses. **So this Minor nonconformity raised to Major.**

2.2.3

Based on the results of a review of the list of contractors as of July 2023, it is known that there are 5 contractors, where according to the results of sampling verification of compliance with regulations by contractors, it is known that:

1. PT Rajawali Perkasa Jaya (Contractor Providing Security Services) with number SPK 49/Tenaga Sat Pengaman/PSIP/LGL-PKU/XII/22 dated 28 December 2022 which is valid until 31 December 2023.
2. CV Duta Teknik (Replanting Contractor) with contract number 92/Replanting/PISP/LGL-PKU/V/23 dated 02 May 2023 which is valid until 31 December 2023.
3. PT Jasa Kawan Perkasa (Replanting Contractor) with contract number 43/Replanting/PISP/LGL-PKU/III/23 dated 01 March 2023

which is valid until 31 December 2023.

All of contract explains the rights and obligations of both parties, such as wages/prices, OHS, *BPJS Ketenagakerjaan* and *BPJS Kesehatan*, prohibition on giving gifts/fees, not employing children, prohibition of forced labor and human trafficking.

2.2.2 **Status: Nonconformity No 2021.01 With Major Category**

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

2.3.1
The company has the list of FFB suppliers, with information regarding the address, coordinates (latitude and longitude), contact person, and all of them are non-certified RSPO, as follow:

- Koperasi Sawit Sumber Rezeki (associated smallholder): 1.09333 N, 100.50280 E
- Koperasi Sumber Makmur (associated smallholder): 1.12087 N, 100.50380 E
- KUD Sawit Subur (associated smallholder): 1.13215 N, 100.57607 E
- KUD Jaya Bersama (associated smallholder): 1.16516, 100.58752 E
- KUD Suka Damai (associated smallholder): 1.18102 N, 100.60740 E
- KUD Integrasi Karya Makmur (Independent Smallholder): 1.16058 N, 100.56752 E
- Koperasi Integrasi Sawit Sejahtera (Independent Smallholder): 1.09518 N, 100.54054 E
- Koperasi Harapan Mulya (Independent Smallholder): 1.06104 N, 100.46760 E

The legality of the FFB suppliers can be confirmed by the copied document of smallholder land certificates.

2.3.2
The unit of certification does not receive FFB from indirect suppliers.

Status: Comply

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

3.1
There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.

3.1.1
The company already has a 5-year long-term plan as contained in the PT Perdana Intisawit Perkasa Projection document for the period 2022 – 2026. The document explains the production plan, plant maintenance plan, FFB Projection Projection, CPO and PK Projection as well as projected maintenance costs and income.

The examples of these projections are:

2024

- FFB production : 18,435 tons
- Processed FFB: 65,495 tons
- OER : 22.75 %
- KER : 5.70 %
- CPO production : 14,900 tons
- PK production: 3,733 tons

The company has conducted routine evaluations which are conducted every 3 months, as an example is the review meeting for the first quarter of 2023 First Resources Group Region Riau which was held on 10 – 12 April 2023. The management review meeting discussed achievement of work targets, obstacles to achieving targets, as well as corrective actions that need to be taken to achieve the target given.

3.1.2
The company already has plans for oil palm replanting activities at PT Perdana Intisawit Perkasa for the 2020 – 2024 period. The plans are as follows :

Year	Plan (ha)
2020	
2021	398.96
2022	542.38

2023	1,235.52
2024	22.29
Total	2,199.15

The company has conducted regular evaluations every 3 months, an example of which is the review meeting for the first quarter of 2023 First Resources Group Region Riau which was held on 10 – 12 April 2023. The management review meeting discussed work targets achievement including replanting plans, obstacles to achieving targets, as well as corrective actions that need to be taken to achieve the given targets. Based on the results of this evaluation, it is known that oil palm replanting activities in 2022 are in accordance with the plans.

3.1.3

The company has carried out routine evaluations which are conducted every 3 months, as an example is the review meeting for the first quarter of 2023 First Resources Group Region Riau which was held on 10 – 12 April 2023. The management review meeting discussed achievement of work targets, obstacles to achieving targets, as well as corrective actions that need to be taken to achieve the given targets.

In addition, the company has also shown management review documents which were carried out on January 12, 2023 with the following agenda:

- Follow up from previous management review
- Follow up the results of the internal audit of the certification system
- Follow up the results of the external audit of the certification system
- Quality Control
- Supply Chains
- Occupational Health and Safety
- Customer feedback
- Annual program and targets
- Recommendations for sustainability improvements and preventive actions

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

Some examples of continuous improvement plans shown by the certification unit from environmental aspects, BMP aspects, or labor aspects are as follows:

Environmental aspect

- Utilization of renewable resources with shell and fiber
- Conduct the waste water quality testing, air quality testing, and water quality testing
- Implement zero burning policy in plantation management.
- Water availability to all employees housing.

Compliance with Worker Welfare Aspect

- Mandatory Reporting of Workers reported online on July 07, 2023 with reporting number 28559.20230707.0001.
- The implementation of the minimum wage in 2023 is in accordance with the Minimum Wage Decree of the Rokan Hulu District established by the Governor of Riau on 07 December 2022 (*Keputusan Gubernur Riau No. Kpts.1783/XII/2022*, based on appendix the decree Minimum Wage for Rokan Hulu District is IDR 3,248,333.52).
- Implementation of the structure and scale of wages for all levels of workers in accordance with Minister of Manpower Regulation No. 01 of 2017.

Social

- The company has CD-CSR program which distributed based on the communication with the village. For example distribution of PPE to KUD Sumber Rejeki Kepenuhan Raya Village, based on the letter number PISP-1/CSR/024/VII/2023 on 15th July 2023.

BMP

The company has an internal audit mechanism to check the implementation of procedures consistently with document number FR.CSM.IAS, September 1 2018. The company has shown the Audit Report (Estate and Factory Operation) number : 02.0.1/LHA – OPR/05/IV/2022 Estate and factory operational audit activities will be conducted on 14 – 18 Februari 2022. Internal audit activities include:

- Production and crops
- Estate Cash and POM
- Estate Warehouse and POM
- Technique
- Personnel
- Estate and Mill Management Report

The report has explained the audit findings, corrective actions, and suggestions for improvement. Internal audit activities for both mill and estate have covered all company operations including work carried out by contractors. Operational both mill and estate have covered all company operations including work carried out by contractors.

OHS

The company has carried out routine monitoring of OHS activities that take place in the company and reports them regularly to the relevant agencies, for example:

- Report of the Occupational Safety and Health Advisory Committee of PT Perdana Intisawit Perkasa for the fourth quarter of 2022 which was reported to the Manpower and Transmigration Office on January 3, 2023 (report receipt No. 04/EKS/SUS-FR/I/2023)
- Report of the Occupational Safety and Health Advisory Committee of PT Perdana Intisawit Perkasa for the first quarter of 2023 which was reported to the Manpower and Transmigration Office on April 10, 2023 (receipt of report No. 04/EKS/SUS-FR/I/2023)

3.2.2

The company has shown the RSPO metric template version 2.1 in January to December 2022. The information in metric template is in sync with other documents, such as the number of workers, HCV area, FFB production and Lost Time Injury Frequency Rate.

	Status: Comply
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3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The company has shown the plantation SOP which consists of 2 packages of Operational Best Practices Oil Palm Agronomy documents which were approved by the CEO on July 1, 2012, namely:

- Book 1 contains information on:
 - Nursery
 - Land preparation
 - Construction and maintenance of roads and bridges
 - Construction and maintenance of trenches
 - Soil and water conservation
 - Planting Land Cover Crop
 - Oil palm planting
 - Weed control
 - Fertilization
- Book 2 contains information on:
 - Pest and disease control
 - Castration and Ablation (canopy management)
 - Palm and production census
 - Harvesting
 - Pesticide management
 - Transport management
 - Management of marginal land

- Replanting

In addition, other forms of SOP socialization carried out by the company are: the issuance of the document "Pocket Book Operational Best Practices Agronomy Oil Palm, dated December 31, 2012, which was submitted to the assistant staff of afdeling.

In addition, the company has shown procedures related to the mill there are updates listed in the Operational Best Practices Palm Oil Mill document (FR.COP.OPM dated December 31, 2015 approved by the CEO). In the document, it is known that the procedure has covered all factory operational activities from receiving fruit to activities in bulking, including:

- Fruit Receipt Procedure (SOP No. FR.COP.OPM.PNB)
- Fruit Boiling Procedure (SOP No. FR.COP.OPM.PRB)
- Fruit pieces Separation Procedure (SOP No. FR.COP.OPM.PMB)
- Mixing and Compression Procedure (SOP No. FR.COP.OPM.PNP)
- Purification Procedure (SOP No. FR.COP.OPM.PMR)
- Nut and Fiber Procedure (SOP No. FR.COP.OPM.NTS)
- Palm Kernel Processing Procedure (SOP No. FR.COP.OPM.PIS)
- Boiler Procedure (SOP No. FR.COP.OPM.BLR)
- Electrical Procedure (SOP No. FR.COP.OPM.LST)
- Water Treatment Procedure (SOP No. FR.COP.OPM.POA)
- Laboratory Procedures (SOP No. FR.COP.OPM.LAB)
- Waste Treatment Procedure (SOP No. FR.COP.OPM.PLL)
- Occupational Health and Safety Procedures (SOP No. FR.COP.OPM.KKK)
- Bulking Procedure (SOP No. FR.COP.OPM.BLK)

Based on the results of field visits and interviews with POM and Estate workers, for example boiler operators and spray workers, it is known that workers can explain the technical work of each job.

3.3.2

The company has an internal audit mechanism to check the implementation of procedures consistently with document number FR.CSM.IAS, September 1 2018. The company has shown the Audit Report (Estate and Factory Operation) number : 02.0.1/LHA – OPR/05/IV/2022 Estate and factory operational audit activities will be conducted on 14 – 18 Februari 2022. Internal audit activities include:

- Production and crops
- Estate Cash and POM
- Estate Warehouse and POM
- Technique
- Personnel
- Estate and Mill Management Report

The report has explained the audit findings, corrective actions, and suggestions for improvement. Internal audit activities for both mill and estate have covered all company operations including work carried out by contractors. Operational both mill and estate have covered all company operations including work carried out by contractors.

3.3.3

The company has an internal audit mechanism to check the implementation of procedures consistently. The company has shown the Audit Report (Estate and Factory Operation) number : 02.0.1/LHA – OPR/05/IV/2022. Estate and factory operational audit activities will be conducted on 14 – 18 Februari 2022. Internal audit activities include:

- Production and crops
- Estate Cash and POM
- Estate Warehouse and POM
- Technique
- Personnel

- Estate and Mill Management Report

The report has explained the audit findings, corrective actions, and suggestions for improvement. All findings have been corrected by both the Estate unit and the POM unit.

Status: Comply

3.4

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

3.4.1

The company has applied for AMDAL approval on 29th December 2003 Number 02.0.4/X/749/XII/2003. It has been declared valid based on the Decree of Environmental Agency Rokan Hulu Regency Number KPTS.660/BLH/Set/17/ 2004 on 24th January 2004 concerning the approval of AMDAL Documents (ANDAL, RKL and RPL). The SEL document covers a study area of 12,467 Ha and the construction of a palm oil mill with an oil processing capacity of 60 tons/hour.

The company has updated the AMDAL document. It has been ratified based on the Decree of Environmental Agency f Rokan Hulu Regency Number 660/BLH-AM/38/2011 on 10th June 2011 regarding the Agreement on Revision of AMDAL Documents for Palm Oil Plantations. This change was made due to the difference in area from 12,467 Ha to 11,868.75 Ha and the difference in processing capacity from 60 tons/hour to 90 tons/hour. The coverage area of the AMDAL document is 11,868.75 Ha which is a combination of smallholder plantations with HGU status with an area of 2,467 Ha and smallholder plantations with an area of 8,694.27 Ha and total mill area 23.80 Ha.

The company has Amendment to Environmental Permits for Plantation and Palm Oil Processing Mill Activities Number KPTS.660/BLH/476/2016 which was legalized based on the Decree of Rokan Hulu Regent on 29th November 2016. The document describes the Palm Oil Mill with capacity of 90 tons/hour, a biogas plant with a capacity of 1 MW and a plantation area of 11,868.75 ha.

The company has conducted the Social Environment Impact Assessment (SEIA) in 2014, which was carried out by the Sustainability Department First Resources team. In this document, an adequate identification of social and environmental impacts (positive and negative) has been carried out within the scope of operations.

In this study, the identification of stakeholders focused on the parties related to the management plan of the oil palm plantation of PT. PISP at the site level (local) at the time this study was conducted. The grouping of stakeholders in each category has a different relevance to the socio-economic problems that exist around the company. The main stakeholders that directly affect the existence of the company are company management and the community. Meanwhile, other stakeholders that indirectly affect the sustainability of the business are the local government and the management of other companies. The result of stakeholder consultation related to social impact in the initial SEIA is state in SEI report, as follow:

- Communication and network with stakeholders
 - Improve the community's education quality
 - Improve the communiy's health
 - Community empowerment program
 - Management program regarding replanting and nursery.
- All social impact were identified in the consultation with stakeholders.

Based on the area statement, the company has one estate namely Perdana Inti Sawit Perkasa Estate on land clearing between 1993 and 2004. There is no new land clearing after 15th November 2018. The HCV assessment was conducted in January 2013 by internal assessors (Non-ALS).

3.4.2

The company has implemented Environmental Management and Monitoring Plan which is guided by the Environmental Impact Analysis (AMDAL) document, based on the approval of Environmental Agency Rokan Hulu Regency number 660/BLH-AM/38/2011 on 10th June 2011. The environmental management and monitoring programs during 2023:

- Drainage maintenance

- Biomass fertilizers to reduce the use of chemical fertilizers by utilizing POME and EFB
- Emission and air quality testing
- Ground water and surface water testing
- Regularly reports environmental monitoring result to government

The prevention, control and mitigation of critical impacts due to Palm Oil Plantation activities contained in the RKL-RPL document for first semester in 2023, such as:

- Air quality testing generated from FFB transportation
- Noise level testing generated from generator and machine
- Ground water and Surface water quality testing

The company has monitoring and management plan for SIA in 2023 based on the SIA evaluation from SIA program in 2022 – 2023. The evaluation was conducted in June 2023. The monitoring and management plan for the next two years are created in this event. It involves all stakeholder participations (internal and external) in order to create comprehensive program based on the identified issue. The external stakeholders' involvements such as from Kepenuhan Mulya Barat Village, SP1 Village, and Babinsa Kepenuhan Mulya Barat Village. Internal stakeholders' involvement such as SPSI PUK-PT PISP, Gender Committee, and employee representative. This information clarified the NC from previous audit, regarding the social impact management and monitoring plan that has not been developed with the participation of widely affected stakeholders, particularly the internal stakeholder.

The main categories for SIA programs in 2022 are:

- Develop communication and network with stakeholders related to the company.
- Improving the quality of public education.
- Improving the quality of public health.
- Empowerment of workers related to the company's replanting program.
- Community economic empowerment.

All relevant issues have been covered in the program with the involvement of internal and external stakeholders.

3.4.3

The company has shown Environment Management and Monitoring (RKL-RPL) Report of PT Perdana Intisawit Perkasa for first semester 2023 and has been reported to Environment Agency of Rokan Hulu letter no 275/EKS/SUS-FR/VII/2023 and to Environment Ministry through environmental electronic reporting system (SIMPEL) with ID number 168836165-1639. The implementation of Environmental Management and Monitoring is conducted in accordance with the permit as described in indicator 3.4.1. The effectiveness of environmental management and monitoring can be seen from the results of environmental management and monitoring analysis. It means the management and monitoring plans are in sync with the actual implementation.

The RKL-RPL document also shows that the company has managed all the impacts recommended in the RKL-RPL Documents. The evaluation including Trend Evaluation, Critical Level Evaluation, and Compliance Evaluation. Several aspects can be concluded from the RKL-RPL document, for instance:

- Shells and fiber are used as boiler fuel. EFB is used as compost and organic fertilizer in estate.
- Palm Oil Mill Effluent (POME) is applied for land application.
- BOD of POME that is applied to the land has met the requirements based on monthly tests.
- Ambient air quality and noise are complied with the quality standard for employee residential areas and for locations around POM.
- There are no health problems caused by direct operation from estate and mill.
- Relationship with the community is well-maintained through the company's involvement in various activities with the surrounding community. It is also mentioned in the CD-CSR documents.

PT PISP has monitoring and management plan for SIA in 2023 based on the SIA evaluation from SIA program in 2022 – 2023. The evaluation was conducted in June 2023. The monitoring and management plan for the next two years are created in this event. The SIA evaluation with relevant stakeholders will be conducted every two years.

The implementation of SIA program in 2023, as follow:

- The empowerment program for employees affected by replanting activities is shown in the Approval Letter for the Employees

Transfer No 02.0.4/SAH/04/V/2023, on 28th April 2023. There were 7 employees transferred to PT Panca Surya Agroindo.

- Scholarship assistance to UPTD Dikpora Kepuhan Kepuhan District for the 74th period in 2022/2023 with a total amount of Rp. 22,575,000 on 16th February 2023 and the 75th period with the same amount on 7th June 2023.

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1; 3.5.2

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

- SOP of Recruitment and Selection number FR.CHR.R&S.002 revision 1 dated November 1st, 2012, which has been approved by VP HR. Based on interviews with management representatives, it is known that the procedure is still valid and there has been no change.
- SOP of Employee Promotion number FR.CHR.L&D.004 revision 1 dated July 1st, 2012, which has been approved by CEO. Based on interviews with management representatives, it is known that the procedure is still valid and there has been no change.
- SOP of Employee Performance Appraisal number FR.CHR.MNK.0001 dated November 1st, 2012, which has been approved by VP HR. Based on interviews with management representatives, it is known that the procedure is still valid and there has been no change.
- Collective Labor Agreement PT PSIP period of 2021 – 2023. The CLA explains related to: Trade Unions, Bipartite LKS, Employment Relations, Recruitment, Promotion and Demotion, Working Time, Wages, Natura, Holiday Allowances, Insurance, OHS, Holidays, Leave, Sanctions, Termination, Workers' Obligations etc.

The company can demonstrate the implementation of these procedures, for example as follows:

Selection and Recruitment of Workers

Recruitment document in accordance with the recruitment requirements such as employment request form, application letter, statement of police report, identity card (KTP), family identity card (KK), result of written test, result of interview test, and work agreement letter. For example contract number 02.0.4/SPK/HRD/ /III/2023 09 March 2023 ob behalf AK as Afdeling clerk with a trial period of 3 months. The contract explains the type of work, wages, trial period, social and health insurance, working hours, rest hours, termination of relationships, disputes, etc.

Promotion

Promotions are regulated in the Collective Labor Agreement, stated that employees who have passed the probationary period will Appointed as a permanent employee, the company carries out a transfer taking into account the skills, abilities and career path.

Pension and Termination

the company shows an agreement number 254/HR-PISP/VI/2023 dated 14 June 2023 between PISP and HRT (initial) regarding layoffs. In this agreement, the rights and obligations of both parties have been agreed on stamp duty and signature. The company showed proof of transfer via Bank Mandiri on June 23, 2023

The system regarding human resources system available to their workers and representatives. The human resources system also in accordance with applicable regulations as well as for retirement and termination of employment has been described the Collective Labor Agreement.

Status: Comply

3.6

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

3.6.1

The company already has procedures for risk control that have been identified, the company can show SOPs for identification of sources of hazard assessment and risk control Document No. FR.OSH.P03-1/1-0/01-09-2011 which has been ratified/signed by the head of the sustainability section.

The company has also carried out a risk assessment to identify OHS problems that may arise from plantation and factory all operational activities as contained in the document Hazard Source Identification, Risk Assessment and Control PT Perdana Intisawit Perkasa – I period 2023 which was updated on January 10, 2023. The document explains the types of work, potential hazards, risks,

risk assessment before it is controlled (opportunity, effect, level), risk control, risk assessment after it has been controlled and the person in charge.

The company has also shown the 2023 PT Perdana Intisawit Perkasa – I period 2023 Identification of Hazards Identification, Risk Control and Risk Control dissemination documents to all employees, for example as stated in the Training/Socialization report on Hazard Identification in the workplace and its control which was carried out on January 23, 2023 and was attended by 44 participants.

Based on the results of a field visit to the fire monitoring tower in block C30, it is known that the location of the fire monitoring tower is near the main road and collection road and only separated by a ditch. With the condition of the fire monitoring tower being open, the company has the opportunity to ensure that the fire tower is only accessed by authorized personnel. OFI

3.6.2

The company has been monitoring the effectiveness of the OSH plan to address OSH risks to people. The monitoring carried out is contained in the PT Perdana Intisawit Perkasa P2K3 quarterly routine report document and the report is submitted to the Riau Province Manpower and Transmigration Office. The examples are:

- Report of the Occupational Safety and Health Advisory Committee of PT Perdana Intisawit Perkasa for the fourth quarter of 2022 which was reported to the Manpower and Transmigration Office on January 3, 2023 (report receipt No. 04/EKS/SUS-FR/I/2023)
- Report of the Occupational Safety and Health Advisory Committee of PT Perdana Intisawit Perkasa for the first quarter of 2023 which was reported to the Manpower and Transmigration Office on April 10, 2023 (receipt of report No. 04/EKS/SUS-FR/I/2023)

The report explains the following:

- Plans and realization of PT Perdana Intisawit Perkasa's OHS Committee work program
- Records of recording work accidents
- Monthly routine checking of emergency response facilities and infrastructure
- Supervision related to discipline in the use of PPE by all workers (including contractor workers)

Apart from that, the company has also carried out MCU for all workers every year and special health checks for high risk workers which are carried out every 6 months.

Status: Comply

3.7

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

3.7.1

The company showed the Training Program for each unit in 2023 that cover all operational and RSPO aspects, such as agronomic best practices, chemical/pesticide handling, OHS, and the environment management. The training program also covers parties who need training such as staff, workers, smallholders, and contractors. The training programs such as:

- Pesticide Training
- Manuring Training
- IPM Training
- Hazardous waste management Training
- First aid Training
- Mill waste management Training
- Conservation Training
- Etc

3.7.2

The certification unit has properly documented every training activity and socialization that has been carried out to workers and related stakeholders. The following is an example of training/socialization documentation that has been carried out during 2023, namely:

- Minutes of socialization of RSPO, Use of pesticides and HCV to KUD Sumber Rejeki on 15 July 2023.
- Minutes of socialization of Use of pesticides and HCV to KUD Jaya Bersama on 14 July 2023. Minutes of socialization of Use of pesticides and HCV to KUD Sawit Subur on 13 July 2023.
- RSPO SCCS Training and Refreshment training/socialization report on January 20 2023 which was attended by 11 participants.
- Minutes of the socialization held on 14-15 June 2023, attended by 36 participants, discussed:
 1. PPE Compliance

2. Functions and uses of first aid kit
3. Hazard identification and control
4. Handling organic, inorganic waste and hazardous and toxic materials
5. Definition of symbols for hazardous and toxic materials and waste
6. Instructions for fertilizing and spraying in HCV areas
7. Harvest work instructions and pesticide handling
8. HCV area in and around the company
9. Prohibition of discrimination
10. Prohibition of child labor
11. Freedom of association and expression of opinion
12. Company vision and mission
13. Procedures communication and emergency response

3.7.3

Company provided an understanding of SCCS to weighbridge operators, sorting, sustainability, security, and laboratory on January 20, 2023. The materials discussed included the definition of RSPO SCCS, new standards for RSPO SCCS, principles for compliance with RSPO SCCS. Based on interviews with weighbridge operators and security, it is known that they understand the supply chain process.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1, 3.8.2 & 3.8.15

Based on the results of a document review and interviews with management, it is known that the POM processes Fresh Fruit Bunches (FFB) from certified and non-certified sources.

The mill has verified the volume and source of certified and non-certified FFB that goes into the mill and sales volume of RSPO certified product.

As POM processes certified and non-certified FFB without physical separation, only MB Modules are applicable.

3.8.3

The estimated tonnage of CPO and PK products that can be produced by a certified mill has been recorded by CB in the public summary of the final appraisal report (stage-2). The total volume of certified palm products (CPO and PK) allowed to be produced by certified POM in one year (26 August 2022 to 25 August 2023), is as follows:

- CSPO: 8,200 MT
- CSPK: 2,150 MT

The total volume of certified palm products (CPO and PK) produced by certified mills in the period 26 August 2022 to June 2023 is as follows:

- CSPO: 3,577.73 MT
- CSPK: 945.63 MT

Based on the explanation above, it is known that the total volume of certified palm products (CPO and PK) does not exceed the permissible volume.

The estimates of certified production for the next license period describe at ASA 1 report (basic info 1.8.4), in reasonable amount taking into account the last year's production.

3.8.4

The mill has complied with all registration and reporting requirements for the proper supply chain through the RSPO Information Technology (IT) facility, which is demonstrated as follows:

- License ID: CB137845
- Member Name: PT Perdana Intisawit Perkasa
- Member ID: RSPO_PO1000004253
- RSPO Membership Number: 1-0047-08-000-00 (First Resources Limited)
- Type of Business: Oil mill

- Supply Chain Model: Mass Balance

3.8.5

The POM has procedures and/or written work instructions or equivalent instruments to ensure the implementation of all elements of the applicable supply chain model, which among others are listed in the RSPO Supply Chain Mechanism Policies & Procedures document, dated December 20, 2018 and revised April 22, 2021 (FR.CSM.MRPR rev 01). This procedure includes reference, scope, Traceability procedures at POM, Traceability procedures in Bulking, Traceability procedures in Refinery, Traceability procedures at the Kernel Crutching Plant, Use of the RSPO IT Platform, MB Balance, Internal audit, Handling of discrepancies or complaints, Documents related to SCCS, Training, Roles and responsibilities and others.

Based on the results of field observations and interviews with workers at the weighbridge station, it is known that personnel are able to demonstrate knowledge of POM procedures for their roles and responsibilities as clerk of weighbridge station

3.8.6

POM has written procedures for conducting annual internal audits, which are listed in the RSPO Supply Chain Mechanism Policies & Procedures, dated December 20, 2018 and revised April 22, 2021 (FR.CSM.MRPR rev 01) point 5.7. In addition, it was also explained that for any discrepancies found as part of the internal audit, an order for corrective action will be issued and a management review will be carried out at least once a year. POM has managed internal audit records and reports. Based on the results of a review of the RSPO Internal Audit Results Report conducted on 23 – 25 February 2023, it is known that an internal audit of the RSPO SCCS was carried out, in which all indicators related to SCCS were declared fulfilled. The Management Review was conducted on January 12, 2023. Discussion of the management review includes follow-up to the previous Management Review Meeting, follow-up on the results of the internal audit of the certification system, follow-up on the results of the external audit of the certification system, quality control, supply chain, OHS, customer feedback, annual programs and targets, recommendations for continuous improvement and preventive actions, conclusions and others.

3.8.7

POM has verified and recorded the total tonnage of certified FFB and the total tonnage of non-certified FFB it received for the 12 month period prior to the audit, namely July 2022 to June 2023, which is shown as follows:

- FFB certified: 17,487.57 MT
- FFB non-certified: 144,524.71 MT

POM has also verified and recorded the certified and non-certified FFB sources it receives, as explained in basic info 1.7.2 and 1.7.3. Based on the results of a review of certified volume production recording documents for the period July 2022 to June 2023, it is known that the total volume of certified palm products (CPO and PK) allowed to be produced by certified mills in one year (26 August 2022 to 25 August 2023), namely as following:

- FFB: 42,650 MT
- CSPO: 8,200 MT
- CSPK: 2,150 MT

The total volume of certified palm products (CPO and PK) produced by certified mills in the period August 2022 to June 2023 is as follows:

- FFB: 17,487.57 MT
- CSPO: 3,577.73 MT
- CSPK: 945.63 MT

Based on the explanation above, it is known that there is no excess certified volume production.

POM already has a mechanism for handling FFB and/or non-conforming documents, which among others are listed in the RSPO Supply Chain Mechanism Policies & Procedures, dated December 20, 2018 and revised April 22, 2021 (FR.CSM.MRPR rev 01) point 5.8 related Handling of non-compliance or complaints, which among other things explains inform the CB immediately if there is a projected overproduction of certified volume.

3.8.8

The supplier POM has ensured that (at a minimum) information regarding RSPO certified products is available in the form of documents, which among others are indicated as follows:

- Name and address of buyer: PT Adhitya Serayakorita

- Name and address of seller: PT Perdana Intisawit Perkasa
- Number and Date of Delivery order: 2009/DO-PISP/I/2023 dated 20 January 2023
- Contract Number and Date: 20001080/PISP/I/2023 dated 16 January 2023
- RSPO certificate number: MUTU RSPO/173
- Product description, including the applicable supply chain model: RSPO Palm Kernel (MB)
- Quantity of products shipped: 250 tons
- All related transportation documentation; related transportation documentation including Sales Contracts, Shipping Instructions, Purchase Orders, Palm Kernel issuance notes, PT Indo Karya Visicom Goods Delivery Notes, Palm Kernel Transportation Agreement Letter Number 6008/PISP/I/2023, January 20 2023, between PT Perdana Intisawit Perkasa and PT Indo Karya Visicom as Palm Kernel transporters,
- Unique identifier number: OP 2023.01.16629

3.8.9

The unit of certification has legal ownership of CPO and PK and did not outsource its milling activities. Only transportation of certified products (CPO and PK) is outsourced to the third parties. Currently, there is 2 contractors for CPO and PK transport, for instance as shows through several Work Order Letter as follows:

- PT Berkat Karimar Mandiri (Tranporter PK & CPO)
- PT Indo Karya Visicom (PK transporter), agreement No. 6008/PISP/I/2023 dated 20 January 2023

Article 11 concerning the implementation of the sustainability certification system states that the second party must provide access to the first party and/or a third party appointed by the first party to verify operations, systems and other information related to the implementation of sustainability.

3.8.10 & 3.8.11

The Mill has the record of details of the contractors, covers the contractor company profile, address, contact person, email and phone number, contract agreement and period, and list of vehicles. The contractors used are PT Berkat Karimar Mandiri & PT Indo Karya Visicom.

3.8.12

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

The Mill has in the RSPO Supply Chain Mechanism Policies & Procedures document, dated December 20, 2018 and revised April 22, 2021 (FR. CSM. MRPR rev 01). This procedure includes Internal audit, Handling of discrepancies or complaints, Documents related to SCCS, Training, Roles and responsibilities and others.

Record of all certified palm oil/palm kernel oil volumes purchased (input) and claimed (output) for period of July 2022 to June 2023:

CSPO

Month	CPO (ton)		Total
	Certified	Non-Certified	
July 2022 to June 2023	3,577.73	29,651.99	33,229.73

Month	CSPO Despatch (ton)			Total
	RSPO	Other Scheme	Non-Certified	
July 2022 to June 2023	1,000	1,209.03	-	2,209.03

CSPK

Month	PK (ton)		Total
	Certified	Non-Certified	

July 2022 to June 2023	945,63	7.774,05	8.904,48
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Month	CSPK Despatch (ton)			Total
	RSPO	Other Scheme	Non-Certified	
July 2022 to June 2023	731,16	-	-	731,16

3.8.13 & 3.8.14

The conversion rate of production of CPO (OER) and PK (KER) were based on actual daily, monthly and yearly production. The extraction rate follows the actual data for a 12-month period for July 2022 until June 2023 i.e OER 20.51% and KER 5.38%. Periodically update of extraction is actual extraction.

3.8.16

Mills have made delivery announcements at the RSPO IT facility for RSPO certified products sold to refiners, crushers and sellers no later than three months after delivery as certified, which is indicated as follows, among other things:

- CSPK sold to PT Adhitya Serayakorita (KCP) dated 22 April 2023 for 31.8 MT and transaction created in IT Palm Trace dated 31 May 2023.
- CSPO sold to PT Adhitya Serayakorita dated 30 November 2022 for 223.21 MT and transaction created in IT Palm Trace dated 19 January 2023.

There are RSPO certified volumes sold through other schemes and in conventional ways. POM has undertaken removals from the RSPO IT facility, which are indicated as follows:

- Removing stock of CSPO dated 24 July 2023 for 1,926.63 MT (transaction ID: ST-TR-562c437e-ab97). Reason for removal: sold as ISCC.
- Removing stock of CSPO dated 24 July 2023 for 392.83 MT (transaction ID: ST-TR-f55db452-fbba). Reason for removal: sold as conventional.
- Removing stock of CSPK dated 24 July 2023 for 34.58 MT (transaction ID: ST-TR-149a1670-f879). Reason for removal: sold as conventional.

3.8.17

Based on the results of a review of announcement documents and transaction reports, it was concluded that all RSPO certified products submitted comply with the RSPO Regulations on Market Communication and Claims.

Based on management representative interviews and document review, the factory does not use the trademark in its sales and communication activities.

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; 4.1.2

The unit of certification has made a policy to respect human rights as outlined in the Decree of the Board of Directors Number 018/Sustainability_FR/P/03/2015 regarding of human rights and policy dated March 15th, 2015, which was signed by Managing Director. The policy states the principles that the certification unit is committed to complying with laws and regulations in the field of employment and upholding human rights in the framework of developing sustainable oil palm plantations. This policy is available in Indonesian and has been communicated to all employees and local stakeholders. For example, the socialization of human rights policies on Juni 14, 2023, which was attended by 36 representative workers. This policy has also been disseminated to external stakeholders, for example to contractor workers and FFB suppliers at the time of signing the contract.

Based on the results of interviews with community representatives, it is known that so far from 2022 until now (July 2023) there has never been any intimidation/act of violence committed by the certification unit against workers, communities, contractors, or other parties who cooperate with the company. If there is a problem, usually the unit of certification will negotiate in a good manner and

without resorting to violence. This is in line with the results of interviews with representatives of the workers union and gender committee who stated that there had never been any incidents or issues related to human rights violations that occurred in the certification unit operational areas.

Based on the explanation above, during the past year there were no issues / incidents of human rights violations that occurred in the vicinity or the operational area of the certification unit so that there were no acts of intimidation / violence carried out by the certification unit including contracted services such as security services that were contracted and others.

Status: Comply

4.2

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

4.2.1

The certification unit has Communication SOP Number FR.EMS.CIE Revision 2 issued November 22nd, 2018, which has been approved by the CEO. The procedure explains that the steps for submitting complaints can be submitted in writing and orally through staff appointed as communicators. The time needed to respond to complaints is no later than one month. Then, Article 3.14.3 states that the management of the certification unit will guarantee the anonymity of the reporter/whistle-blower including confidentiality, security, reputation and reputation for stakeholders who submit confidential information to the certification unit. In addition, article 3.16 explains that complaints that have not been resolved by both parties can be submitted to the court which is agreed upon by both parties in accordance with statutory regulations and if the complaint still cannot be resolved by the court, then the complaint can be filed through the mechanism RSPO Complaint Panel.

In addition, the certification unit also has a reporting/complaint mechanism via email or the certification unit hotline which protects the confidentiality of the reporter. Hotline numbers and complaint emails are available at every plantation and factory office as well as in easily visible public places. With this hotline, it is hoped that all parties can easily submit complaints/conflicts to the company if there are irregularities or violations that occur at the location of the certification unit.

Based on interviews with workers, smallholders, contractors and representative communities, it revealed that they had good understanding of grievance mechanism and personnel who served as communicators between unit certification and community so that illiterate people can be informed by related communicators. In addition, during past year, there were no complaints or disputes that occurred between company and surrounding communities.

Based on this explanation, it can be concluded that the certification unit has procedures/communication systems, complaints and conflict resolutions available for all affected parties, can resolve disputes effectively, in a timely and appropriate manner, and ensure the protection of the identity (anonymity) of the complainant, human rights defenders, community representatives, whistleblowers, if requested, as long as the report is supported by sufficient preliminary evidence

4.2.2

The unit of certification has established a complaint handling system for all affected parties, which is documented in Communication SOP Number FR.EMS.CIE Revision 2 issued November 22nd, 2018, which has been approved by the CEO. In article 3.10.7, it is explained that for parties who cannot read or write, the complaint procedure mechanism will be conveyed using audio media (voice recordings) and through representatives who can read and write. The certification unit also has a labor union and a gender committee which regularly hold meetings with workers, one of the agendas of which is to accommodate problems and complaints directed at the certification unit.

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

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

4.2.3; 4.2.4

Unit certification has shown grievance logbook of internal and external stakeholder. Based on document review of grievance logbook in 2023, the company can show a recapitulation of employee complaints during 2023 (until June 2023) where there were 9 complaints

from workers, all of which focused on improving housing facilities and infrastructure and all of them have been responded to by the company, for example the complaint on behalf of Mustafid on 11 May 2023 regarding requests for trash bin and was responded to on May 17, 2023.

Based on verification of logbook of complaints, known that there are only internal complaints that submitted to the company and no complaints from external parties. Based on interview with internal stakeholder such as workers and labor union, known that all complaints have been responded by company. Based on interview with external stakeholder such as village representatives, government agency, previous landowner also known that there are no complaints to the company.

In Indonesia, giving freedom to reporting parties to obtain legal and technical assistance from independent parties is permissible and there are no regulations/procedures in the unit of certification that prohibit it. Based on the results of interviews with representatives of surrounding villages, it is known that when residents have land disputes or claims with the certification unit, the community is given the freedom to ask for legal assistance and technical advice from independent parties such as lawyers and other parties to deal with this problem.

The issue of termination of employment in the previous assessment has been verified by the auditor by conducting direct interviews with the workers concerned on behalf of AL. AL explained that in accordance with recommendations from the Manpower Service, AL was re-employed at the company as a harvester. In Addition, based on review of the employee list show that currently AL still has company employee status with employee registration number 20210901000005.

Status: Comply

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

4.3.1
The CD-CSR program in PT PISP is implemented based on the direct communication result between the company and the village representative. Kepenuhan Barat Mulya Village, Kepenuhan Baru Village, and Kepenuhan Makmur Village were actively involved in the proposed CD-CSR program in 2023. It can be confirmed by the CD-CSR report 2022 as well the interview result with Kepenuhan Raya Village Head. These programs are conducted as CD-CSR program in 2023:

- The distribution of Personal Protection Equipment for spraying such as face shield, mask, gloves, apron, AP boot and helmet in total 70 pieces to smallholder KUD Sumber Rejeki Kepenuhan Raya Village, based on the letter number PISP-1/CSR/024/VII/2023 on 15th July 2023.
- The distribution of Personal Protection Equipment for spraying such as face shield, mask, gloves, apron, AP boot and helmet in total 70 pieces to smallholder KUD Sawit Subur Kepenuhan Makmur Village, based on the letter number PISP-1/CSR/024/VII/2023 on 15th July 2023.

Therefore, the CD-CSR program in 2023 has transformed into a participatory approach with the involvement of villages representatives. This situation is also the improvement of the previous OFI in IC 2022. Regarding the OFI in previous audit, the company showed a questionnaire of community responses for CD-CSR program in 2021. The questionnaire contained responses from the community of the ongoing CD-CSR program. It did not clearly describe the active role of the community in the program. This was in line with the results of public consultations with Kepenuhan Barat Mulya Village representatives. It was stated that they had never been involved in the preparation of community development programs.

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 unit of certification has compliance with several legal aspects as follows:

- **HGU (Land Use Title)**
In accordance with the Decree of the Minister of State for Agrarian Affairs/Head of the National Land Agency Number: 60/HGU/BPN/95 dated 26 September 1995 concerning the Granting of Cultivation Rights to PT Perdana Intisawit Perkasa to grant Cultivation Rights covering an area of 2,467 ha for 35 years. Subsequently, the certificate of HGU No. 1 was issued for a land area of 2,467 ha on March 14, 1996. The certificate stated that the expiry period of the rights was 35 years until December 31, 2030.

- Plantation Business Permit

In accordance with the Decree of the Regent of Rokan Hulu Number: Kpts.100/SETDA-PEM/88/2016 concerning the Plantation Business Permit of PT Perdana Intisawit Perkasa for a net area of 2,467 Ha with a processing unit capacity of 90 tons of FFB/hour

The history of land origin has been described in the HGU Decree. The area formerly was State Owned Land in the form of convertible forest area (*Hutan Produksi Konversi/HPK*) of Sungai Air Hitam Forest Group, that has been released to plantation area based on Forestry Minister Decree No. 418/Kpts-II/1992 dated 2 May 1992 amount of 11,863.75 ha. To the area occupied by the community has been compensated amount of 2,502.80 ha to the 606 land owners.

4.4.2; 4.4.3; 4.4.4; 4.4.5

Even though the HGU officially sourced from forest area, most of the land also occupied by community. The area that occupied by the community has been compensated amount of 2,502.80 ha to the 606 land-owners. Evidence of participatory mapping and land compensation has been shown made in Indonesian language, such as map, price agreement, and payment receipt. For example, to the land-owner with an initial M.Y for an area of 3.1 ha. The documentation acknowledged and witnessed by boundary land owner, Village Head, and Sub-District Head (*Camat*). Moreover, according to the Indonesian law, the HGU issuance conducted by due diligent of land ownership identification in FPIC process. The Land Agency has ensured that the proposed HGU had been free from any community ownership before the HGU can be granted.

Based on the interviews with representatives of the villages of Kepenuhan Raya, it is known that the land acquisition has been in accordance with the agreement. There was never any coercion in the land compensation process. The unit of certification can also show a HGU map and an operational map that shows the legal boundaries of the operational area

4.4.6

The land acquisitions and HGU conducted in 1995. Until the initial certification, there is no new land acquisition. Therefore, does not need for evaluation of the FPIC process.

Status: Comply

4.5

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

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

The land acquisitions and HGU conducted in 1995. Until the initial certification, there is no new land acquisition.

Status: Comply

4.6

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

4.6.1, 4.6.2, 4.6.3, 4.6.4

The Company has FPIC procedure code FR.EAC.FPC dated 17 June 2013. Procedures explaining the land compensation process through FPIC begin from identification of landowners, negotiating compensation, payment of compensation, etc.

The history of land origin has been described in the HGU Decree. The area formerly was State Owned Land in the form of convertible forest area (*Hutan Produksi Konversi/HPK*) of Sungai Air Hitam Forest Group, that has been released to plantation area based on Forestry Minister Decree No. 418/Kpts-II/1992 dated 2 May 1992 amount of 11,863.75 ha.

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Until the initial certification, there is no new land acquisition. The company also has no plan to conduct any new land expansion in the near future. The management stated that the company will develop a SOP of land compensation according to the FPIC manner, and ensure the FPIC conducted accordingly, including for men and women land owners.

Based on the interviews with representatives of the village of Kepenuhan Raya, it is known that so far there is no issue related to land dispute. The land acquisition process does not take away community rights and is in accordance with the agreement.

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 FPIC procedure code FR.EAC.FPC dated 17 June 2013. Procedures explaining the land compensation process through FPIC begin from identification of landowners, negotiating compensation, payment of compensation, etc. The history of land origin has been described in the HGU Decree. The area formerly was State Owned Land in the form of convertible forest area (*Hutan Produksi Konversi/HPK*) of Sungai Air Hitam Forest Group, that has been released to plantation area based on Forestry Minister Decree No. 418/Kpts-II/1992 dated 2 May 1992 amount of 11,863.75 ha.

Even though the HGU officially sourced from forest area, most of the land also occupied by community. The area that occupied by the community has been compensated amount of 2,502.80 ha to the 606 land-owners. Evidence of participatory mapping and land compensation has been shown made in Indonesian language, such as map, price agreement, and payment receipt. For example, to the land-owner with an initial M.Y for an area of 3.1 ha. The documentation acknowledged and witnessed by boundary land owner, Village Head, and Sub-District Head (*Camat*). Moreover, according to the Indonesian law, the HGU issuance conducted by due diligent of land ownership identification in FPIC process. The Land Agency has ensured that the proposed HGU had been free from any community ownership before the HGU can be granted.

Until the initial certification, there is no new land acquisition. The company also has no plan to conduct any new land acquisition in the near future. The management stated that the company will develop an agreed SOP of land compensation according to the FPIC manner, and ensure the FPIC conducted accordingly, including for men and women land owners.

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

Based on land title and land acquisition documentation, it was known that the land acquisition process carried out appropriately. There is no indication of land grabbing or land dispute within the HGU area.

Based on the interviews with representatives of the BPN Rokan Hulu Regency, Representatives of the Village Community of Kepenuhan Raya, it is known that so far there have been no issues regarding land disputes.

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

The company receives FFB from its own estate, Sei Air Hitam Estate and 8 smallholders as mentioned in 2.3.1. The agreement with company is valid for 25 years.

FFB price document is updated every week. FFB price detail document is issued by the Plantation Agency Riau Province stated in the Minutes of Meeting on Determining the Purchase Price of FFB for Palm Oil Production. Documents owned by the company for instance:

- Price determination document number 23/TPH TBS-VI/2023 for the period of 14th June to 20th June 2023.
- Price determination document number 24/TPH TBS-VI/2023 for the period of 21st June to 27th June 2023.
- Price determination document number 25/TPH TBS-VI/2023 for the period of 28th June to 4th July 2023.

Based on the interviews with company's management, the price determination documents can be accessed by farmers directly from the Plantation Agency or from Plasma Assistants by phone. In addition, the company also has a mechanism for conveying prices to farmers by visiting the farmers or the cooperative management.

5.1.2

Based on the interview with cooperative representatives, it is known that the company always provides information regarding the FFB price issued by the Plantation Agency through the company assistant. Besides that, the cooperative representatives also attended the meeting for FFB price determination by the Planation Agency.

5.1.3

The company has determined a fair price for the FFB. It is stated in the agreement letter between both parties, for instance, Agreement Letter between PT PISP I with Koperasi Harapan Mulya, Koperasi Rizki Abadi, and Koperasi Mulya Mandiri on 23rd September 2015. In page two of the agreement, point 3, it is mentioned that the price is set by the Plantation Agency Price Determination Team. Therefore, the company and cooperative have to obey the contract and not allowed to ask for lower or higher price.

5.1.4

The Agreement Letter between the company with cooperative is kept by each party. It is legally binding and explaining the agreements details. Based on the documents review and interview, it can be confirmed that there is woman's involvement in decision making process and contract's understanding because some of the members are woman.

5.1.5

The company receives FFB from its own estate, Sei Air Hitam Estate and 8 smallholders as mentioned in 2.3.1. The agreement letter between both parties, for instance, Agreement Letter between PT PISP I with Koperasi Harapan Mulya, Koperasi Rizki Abadi, and Koperasi Mulya Mandiri on 23rd September 2015 is valid for 25 years.

Document verification and public consultation with the cooperative representatives during the audit showed that the contracts made between both parties were made fairly, legally and transparently. The understanding of both parties is confirmed by their signature on the agreement.

5.1.6

The company has shown several payment transfer receipts to the cooperative, for instance to KUD Suka Damai on 17th May 2023. There is also detail of FFB purchase with total of 1.697.040 Kg signed by the Mill Manager and Head of KUD Suka Damai on 30th April 2023. The payment is always completed on time. It can be confirmed by the interview with cooperative representative. In conclusion, there is no issue with the payment.

5.1.7

The certification unit has calibrated the weighbridges by Department of Commerce and Industry, Metrology Division Rokan Hulu on 31th May 2023 and valid until 30th May 2024, as details:

- Electric weighting bridge Presica, type PSC1801, serial number NBE10440, capacity 50.000 kg, certificate number 510.3/Perindag-Metro/02.05.42.02/05/2023.
- Electric weighting bridge Presica, type PSC1801, serial number 1108214, capacity 60.000 kg, certificate number 510.3/Perindag-Metro/02.05.42.03/05/2023.

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

5.1.8

Based on the interview with company's management, as their support and commitment to implementing the principles and criteria of the RSPO to the cooperative, the company held RSPO socialization. It was conducted on 13th July 2023 with 20 participants. There was also further explanation on pesticide usage to the participants.

5.1.9

The company has a communication procedure No. FR.EMS.CIE, published on 22nd November 2018 and has been revised on 24th February 2020 (Rev1). Clause 3.14 stated that the company management will guarantee the anonymity of the whistleblower including confidentiality, safety, reputation and good name for each of the whistleblowers or stakeholders who provides confidential information to the company.

In addition, there is also a reporting/complaint mechanism via email or company hotline where the confidentiality of the reporter is protected. The hotline number and email of the complaint are posted in every plantation and mill office unit as well as visible public places.

The company has not received any complaints from smallholders for the last one year.

Status: Comply

5.2

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

5.2.1, 5.2.2, 5.2.3

Based on the interview with company's management, as their support and commitment to implementing the principles and criteria of RSPO to the cooperative, the company held RSPO socialization. It was conducted on 13th July 2023 with 20 participants. There was also further explanation on pesticide usage to the participants. The company distributed questionnaires to the participants regarding participants' understanding of the event. In one of the questions from the questionnaire, the company gathered the information regarding what programs are currently needed by the cooperatives. It was concluded that they needed the additional Personal Protection Equipment. The company distributed the Personal Protection Equipment, as follow:

- The distribution of Personal Protection Equipment for spraying such as face shield, mask, gloves, apron, AP boot and helmet in total 70 pieces to smallholder KUD Sumber Rejeki Kepenuhan Raya Village, based on the letter number PISP-1/CSR/024/VII/2023 on 15th July 2023.
- The distribution of Personal Protection Equipment for spraying such as face shield, mask, gloves, apron, AP boot and helmet in total 70 pieces to smallholder KUD Sawit Subur Kepenuhan Makmur Village, based on the letter number PISP-1/CSR/024/VII/2023 on 15th July 2023.

The company has provided assistance in terms of managing the legality of the smallholder's land. The company assisted them in the process of obtaining the ownership certificates, for instance land certificate of KUD Harapan Mulya in 2021.

5.2.4

The company has provided training related to pesticide handling to plasma farmers as stated in the RSPO Socialization Report and Stakeholder meeting which was held on 13 – 15 July 2023. The socialization was given to the Sumber Rezeki Village Unit Cooperative, Sawit Subur Village Unit Cooperative, and Jaya Bersama Cooperative and attended by 60 participants. The materials for this activity are:

- Introduction of the RSPO certification system
- Safe handling of chemicals
- Introduction of HCv areas at PT PIS
- Explanation of communication procedures that apply at PT PISP

5.2.5

The company has public reporting regarding the support progress to smallholder regularly in the First Resources Sustainability Report 2022. The company managed 35,846 hectares for schemed smallholders covering almost 17% of First Resources total plantation. It contributed 13% of total FFB production.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS
6.1

Any form of discrimination is prohibited.

6.1.1

The unit of certification already has a non-discrimination and equal opportunity policy as indicated in the:

- Decree of the Board of Directors Number 018/Sustainability_FR/P/03/2015 regarding of human rights and policy dated March 15th, 2015, which was signed by Managing Director.
- Decree of the Board of Directors Number 011.A/Sustainability_FR/P/VI/2022 regarding of equal employment opportunity policy.
- Sustainable Palm Oil Policy dated July 1st, 2015, which was signed by CEO.

These three documents explain that the certification unit has a commitment not to discriminate against its employees. One of them is providing equal employment opportunities without distinction of race, religion, title, ethnicity, gender, skin color, imperfection (disability), sexual orientation, political affiliation, organizational membership and age. This policy has been socialized in each unit to workers, for example the socialization on Juni 15, 2023, which was attended by 36 participants.

6.1.2

Based on the results of verification of worker recruitment documents, it is known that worker recruitment is based on expertise, ability, records of medical examination results and there is no recruitment fee charged to workers. The unit of certification has a non-discrimination and equal opportunity policy as indicated in the Decree of the Board of Directors Number 011.A/Sustainability_FR/P/VI/2022 regarding of equal employment opportunity policy. The unit of certification also shows a workforce register document for the June 2023 period which contains demographic information for all workers at PT PISP, namely workers who come from various regions, religions, ages, etc.

Based on interviews with manpower agency, gender committee, labor unions, and workers at sample unit, 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.

6.1.3

The company has kept a track record of employees. For employee recruitment, the stages for recruitment are job application letters, CV, copies of identity cards, and supporting documents such as certificates, diplomas, transcripts, and others. The company shows employee track record documents stored in each unit (Mill and Estate).

The company has shown a record of the implementation of employment procedures, for example:

Selection and Recruitment of Workers

Recruitment document in accordance with the recruitment requirements such as employment request form, application letter, statement of police report, identity card (KTP), family identity card (KK), result of written test, result of interview test, and work agreement letter. For example, contract number 02.0.4/SPK/HRD/ /III/2023 09 March 2023 on behalf AK as Afdeling clerk with a trial period of 3 months. The contract explains the type of work, wages, trial period, social and health insurance, working hours, rest hours, termination of relationships, disputes, etc.

Promotion

Promotions are regulated in the Collective Labor Agreement, stated that employees who have passed the probationary period will Appointed as a permanent employee, the company carries out a transfer taking into account the skills, abilities and career path.

Pension and Termination

the company shows an agreement number 254/HR-PISP/VI/2023 dated 14 June 2023 between PISP and HRT (initial) regarding layoffs. In this agreement, the rights and obligations of both parties have been agreed on stamp duty and signature. The company showed proof of transfer via Bank Mandiri on June 23, 2023

The result of interviews with workers and representatives of labor union revealed that labor procedures have been implemented by the company in accordance with applicable regulations. They also known that workers have already know about employment procedures such as termination, retirement, or promotion. Based on that interview known that there is no discrimination against workers. The company has provided employee rights in accordance with company regulations and applicable regulations.

6.1.4

Based on interview with women workers as well as gender committees revealed that pregnancy tests were only conducted for chemical material applicators to avoid the employees being exposed with chemical. Further explained that so far there had never been a pregnancy test which was a discriminatory measure.

6.1.5

The unit of certification has established a gender committee in each unit which has functions including gender equality, protection of women's rights, protection from incidents of harassment, and others. Furthermore, the certification unit shows documents establishing the Organizational Structure of the Gender Committee in each company for the 2023 – 2025 period consisting of representatives of each gender, namely men and women. The organizational structure consists of a Chairperson, Counselling Coordinator, Training Coordinator, Women's Rights Coordinator and Gender Equality Coordinator. The work program of the gender committee consists of Conducting outreach/socialization related to the gender committee, Socialization related to right and obligation of female worker, *Posyandu*, and others.

The results of interviews with female workers known that the workers already know the gender committee and the functions of the organization. Workers are also aware of gender committee if there are complaints or complaints related to women's problems or issues. The results of interviews with representatives of committee gender and women workers, it was found that there were no complaints related to sexual harassment, violation in the last one year.

6.1.6

Equal payment of wages has been made by certification unit properly, taking into account the ability, performance, expertise, length of work and other factors as a basis for remuneration. So that the payment of wages provided is in accordance with the burden / duties / types of work respectively.

The results of interviews and the verification of workers' wages e.g maintenancewith worker initial DAG and initial AML (worker with same work and same grade), it is known that the company has given the same wages for the same scope of work and in the same grade.

Status: Comply

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

6.2.1

The company 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 several documents, namely:

- Collective Labor Agreement (CLA) was written in Bahasa. This Collective Labour Agreement explains the working conditions and rights / obligations of workers such as, recruitment, selection, transfer, promotion, performance appraisal, remuneration, discipline, overtime, and other provisions. The certification unit can show that the Collective Labour Agreement have been approved by the relevant agencies.
- Decree of the Governor of Riau number Kpts.1783/XII/2022 dated 07 December 2022 concerning Regency/City Minimum Wages in Riau Province for 2023 where the minimum wage for Rokan Hulu district is set at IDR 3,248,333.52.
- First Resources Region Riau Managing Director circular number 02.02.4/SE/20/XII/2022 dated 29 December 2022 concerning Wage Provisions for 2023 where workers' wages are determined:
 1. Workers' Wages
 - Casual daily piece rate wages amount to IDR 3,248,333.52
 - Casual daily permanen wages according to the wage structure/scale
 - Monthly employee wages according to the wage structure/scale
 2. Rice allowance of 15 kg
 3. Hourly wages are monthly wages/173
- Circular of the Managing Director of Fist Resources Riau Region number 02.0.4/SE/MD/02/II/2023 dated 28 February 2023 concerning wage structure and scale

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.

6.2.2

- The company shows the agreement for worker for example contract number 02.0.4/SPK/HRD/ /III/2023 09 March 2023 ob behalf AK as Afdeling clerk with a trial period of 3 months. The contract explains the type of work, wages, trial period, social and health insurance, working hours, rest hours, termination of relationships, disputes, 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. In additions, CH has Collective Labor Agreement (CLA) was written in Bahasa. This Collective Labour Agreement explains the working conditions and rights / obligations of workers such as, recruitment, selection, transfer, promotion, performance appraisal, remuneration, discipline, overtime, and other provisions. The certification unit can show that the Collective Labour Agreement have been approved by the relevant agencies.

The results of interviews with workers (harvesters, sprayers, upkeep and mill operators) and worker 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

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

- 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 AGA (Maintenance) and RHD (operator Engine room), 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.

Interview with labor union and workers, said that wages paid, and overtime are in accordance with applicable regulations. Workers also has given leave in accordance with applicable regulation. Based on that interview also known that deduction for workers such as BPJS deduction, tax and etc has been described in the CLA.

6.2.4

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

Based on observations and interviews with residents in the Block C22 housing complex show that the housing conditions are in good condition, such as sanitation, clean water, electricity, prayer facilities, etc.

6.2.5

The company has made it easier for workers and their families to obtain food sources by providing employee cooperatives that sell the daily needs of workers and provide access to vegetable traders to sell in the workers' housing area. In addition, there are also workers who open small business stalls to sell daily necessities in each housing. Based on interviews with workers (harvesters, sprayers, upkeep and mill operators), housing residents, worker union and woman working group, it is known that workers have no difficulty in getting food sources because the company has provided cooperatives that sell daily necessities and the existence of vegetable sellers given access to sell at home. In addition, workers can buy these needs into markets around the area of the certification unit with less difficult access.

6.2.6

The company has carried out the Prevailing Wage Assessment 2023 with the following composition:

- In Kind Benefits (Meal Allowance, Housing Allowance, Employee Bonus, Educational Allowance, Housing, Health Services, Daycare and Entertainment) with a total value of IDR 1,456,979
- Workers' wages Rp. 3,248,000
- The total value of prevailing wage is IDR 4,704,979

6.2.7

Based on the results of a review of employment documents and the list of workers for the period June 2023, it is known that currently the company no longer has workers with contract status. All workers who work in the company are permanent employees. This is also in accordance with the results of interviews with workers at the Estate and Mill which stated that currently all workers are permanent workers.

Status: Comply

6.3

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

6.3.1

The unit of certification has a policy on freedom of association listed in the Human Rights Policy dated March 15th, 2015, which was signed by the Managing Director. The policy explains the unit's commitment to giving freedom to workers to form collective bargaining and join labor unions. This policy has been socialized to workers, for example the socialization on June 15 2023 which was attended by 36 participants.

Company also has other policies such as the following:

- Decree number Kep.026/PC-FSPPP-SPSI/RH/11/2019 from the Rokan Hulu Regency SPSI Branch Management regarding ratification/inauguration of the personnel composition of PUK SPPP-SPSI PT. PISP dated November 1 2019.
- Proof of SPSI registration at the Small and Medium Enterprises Cooperatives, Transmigration and Manpower Service with registration number 560/TKCP-HIV/VII/2009/13 in November 2019.

Based on the explanation above, it can be concluded that the certification unit has issued a statement recognizing freedom of association and the right to collective bargaining in the national language (*Bahasa*), where the statement is explained to all workers in *Bahasa* that the workers understand. In Additions, based on verifikasi dokumen dan wawancara dengan perwakilan SPSI dan Dinas Ketenagakerjaan setempat diketahui hanya terdapat satu serikat pekerja di perusahaan yaitu SPSI. In Additions, based on document verification and interviews with SPSI representatives and company representatives, it is known that there is only one labor union in the company, namely SPSI.

6.3.2

The unit of certification also has records of labor union meetings. The following is an example of meeting notes held by labor union in 2023, for example the minutes of the meeting on March 11 2023 between SPSI and the Company discussed: communicating company policies and gathering input from workers with the aim of mutual progress (company policy, socialization of the 2023 minimum wage, employee development, socialization of employee bonuses in 2023 and halal bihalal SPSI 2023 which was attended by 15 participants.

Based on this explanation, it can be concluded that every meeting between the company and the worker union has been well documented and available at the time of the audit.

6.3.3

Based on interviews with labor union representatives who explained that the company had given freedom of association and at present labor unions have been formed. The establishment of the union is in accordance with the applicable laws and regulations and has been recorded at the Manpower Office. The company gives freedom for worker to express their opinion and also, certification unit did not give any intervention related to labor union activity.

Status: Comply

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

The certification unit has a policy prohibiting the employment of minors contained in the:

- Decree of the Board of Directors Number 018/Sustainability_FR/P/03/2015 regarding of human rights and policy dated March 15th, 2015, which was signed by Managing Director.
- Decree of the Board of Directors Number 011.B/Sustainability_FR/P/VI/2022 regarding of child labor policy.
- Sustainable Palm Oil Policy dated July 1st, 2015, which was signed by CEO.

These three documents explain that the certification unit has a commitment not to discriminate against its employees. One of them is providing equal employment opportunities without distinction of race, religion, title, ethnicity, gender, skin color, imperfection (disability), sexual orientation, political affiliation, organizational membership and age. This policy has been socialized in each unit to workers, for example the socialization on Juni 15, 2023, which was attended by 36 participants.

The results of the verification of documents revealed that there were no workers under the age of 18. In addition to having a policy governing the minimum age for workers for workers, the certification unit also includes clauses on child protection and prohibitions on hiring workers under the age of 18 in any agreement with the contractor. The policy was socialized to workers and to the contractor when signing the work agreement.

Based on field visits and interviews with workers in the fields, it is known that the minimum age for work is 18 years, and no workers found below the minimum age specified. This is supported by the results of a review of company and contractor workers' document which proves that there are no workers under the age of 18 at the time of entering work.

Based on this, it can be concluded that the unit of certification has a policy on child protection including the prohibition of child labor and has been well documented and known to all workers.

Status: Comply

6.5
There is no harassment or abuse in the workplace, and reproductive rights are protected.
6.5.1; 6.5.2

The certification unit has a policy prohibiting the employment of minors contained in the:

- Decree of the Board of Directors Number 018/Sustainability_FR/P/03/2015 regarding of human rights and policy dated March 15th, 2015, which was signed by Managing Director.
- Decree of the Board of Directors Number 011.B/Sustainability_FR/P/VI/2022 regarding of child labor policy.
- Sustainable Palm Oil Policy dated July 1st, 2015, which was signed by CEO.

These three documents explain that the certification unit has a commitment not to discriminate against its employees. One of them is providing equal employment opportunities without distinction of race, religion, title, ethnicity, gender, skin color, imperfection (disability), sexual orientation, political affiliation, organizational membership and age. This policy has been socialized in each unit to workers, for example the socialization on Juni 15, 2023, which was attended by 36 participants.

Based on information from electronic media (website), gender committee and labour union representatives, as well as female employees, it was known that there is no negative issues and such case related to reproductive right, sexual harassment, violence and discrimination in the work place. Interviews with female workers during field visits (e.g. sprayers, manual upkeep workers, etc.) confirmed that they understood the policy about sexual harassment and the reproductive rights.

6.5.3

The company has identified the needs of young mothers through questionnaires, for example there are 4 questionnaires during 2023 with one of the needs of young mothers being to go home to breastfeed their babies.

Based on the results of interviews with management representative and woman workers, information was obtained that new mothers were given special rest periods so they could breastfeed their children, pre- and post-natal health check-up facilities at integrated healthcare centre activities and were kept away from jobs that used chemicals during pregnancy or just giving birth.

6.5.4

The unit of certification has Communication SOP Number FR.EMS.CIE Revision 2 issued November 22nd, 2018, which has been approved by the CEO. This documents it is explained that the unit of certification guarantees the anonymity of the reporter with the aim of protecting human rights defenders. The procedure explains that the steps for submitting complaints verbally and/or in writing are addressed to the management leadership. The maximum response to responding to a complaint is one month from the receipt of the complaint. This policy has been socialized in each unit to workers, for example the socialization on Juni 15, 2023, which was attended by 36 participants.

Based on the results of interviews with representatives of working union and gender committee it is known that the workers have understood the procedures and mechanisms for submitting complaints/complaints to the company, this is because the company has routinely socialized the procedure by posting warnings/complaints, signposts related to this.

Based on the explanation above, it can be concluded that the certification unit has a complaint mechanism that guarantees the anonymity and protection of the complainant which is known by all levels of workers and has been well documented.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

The unit of certification shows the Decree of the Board of Directors Number 018/Sustainability_FR/P/03/2015 regarding of human rights and policy dated March 15th, 2015, which was signed by Managing Director and the Sustainable Palm Oil Policy dated July 1st, 2015, which was signed by CEO. The document states that the company is committed to preventing the practice of forced labor or slavery and not using workers who are the result of human trafficking in all operational activities. This policy also applies and is required to be obeyed by plasma farmers, contractors and other stakeholders who have partnership relationships or active in operations and transactions within the company.

Based on result of interview with manpower agency, gender committee, labor union, and workers at estates and mill, there is no issue of discrimination and forced labor in Unit of Certification. There were no significant obstacles related to employment or violations of the company regulations. The company provided output targets that can be obtained in 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 the payment list, the harvesters have earned above the minimum wage.

There was no pressure/forced in doing overtime work, workers who had overtime at Unit of Certification can refuse if ordered to do overtime activities because overtime is not the worker's obligation. Based on interviews with workers, labor union and gender committee, all work in the company was done voluntarily. There are no practices of retention of identity documents, payment of recruitment fee, contract substitution; lack of freedom to resign, debt bondage, and withholding of wages in the company.

6.6.2

Based on the results of a review of employment documents and the list of workers for the period June 2023, it is known that currently the company no longer has workers with contract status. All workers who work in the company are permanent employees. This is also in accordance with the results of interviews with workers at the Estate and Mill which stated that currently all workers are permanent workers.

Status: Comply

6.7

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

6.7.1

The company showed PT PISP's OHS Committee application letter with number PISP1/P2K3/01/VII/2023 dated 24 July 2023 to the Head of the Riau Province Manpower and Transmigration Office. The application letter was received by the relevant agency on July 24, 2023.

PT PISP's OHS Committee structure which has been determined and approved by the Sei Air Hitam Estate Estate Manager on July 20 2023. Based on this document it is known that the P2K3 secretary is on behalf of LIH (initials)

A certificate from PT Sepakat Jaya Pertama (PJK3) with number 664/K3/SJP-PKU/VII/2023 explaining that participants on behalf of

LIH (initials) from PT Perdana Intisawit Perkasa have participated in the General OHS expertise training of the Ministry of Manpower of the Republic of Indonesia in July 11 – 23 2023. The certificate also explains that the General OHS Expert Candidate certificate, appointment letter and OHS Expert License are still in the process of being finalized at the Ministry of Manpower of the Republic of Indonesia.

Based on the results of interviews with PT PISP management, it is known that there has been a change in the management structure of OHS Committee PISP starting from March 2023 because the Secretary of OHS Committee has resigned and there are several administrators who are no longer working at PT PISP. The management also explained that the company had submitted changes to PT PISP's OHS Committee Structure to the Head of the Riau Province Manpower and Transmigration Office but had not been accepted because there was no Decree on the Appointment of PT PISP's General OHS Expert.

Based on the explanation above, the company has the opportunity to ensure the process of issuing the General OHS Expert Decree that has been stipulated by the Ministry of Manpower and Transmigration of the Republic of Indonesia and PT PISP's updated OHS Co approval. OFI

6.7.2

The company has procedures related to emergency response, the following are some of them:

- SOP for Handling Emergency Situations (FR.OSH.P10)
- Evacuation SOP (FR.OSH.P11)
- SOP for Handling Emergency Work Accidents and Nearly Accidents (FR.OSH.P12)
- SOP for Monitoring Employee Health Checks (FR.OSH.P21)

The company already has field officers who act as First Aid officers who have received internal training from the company doctor. there are 17 first aid workers at PT PISP. Based on a study of the list of PT PISP first aid box/bag holders, it is known that the number of officers and the availability of first aid boxes/bags in the field are in accordance with applicable regulations.

Based on the results of field visits to both Estate and Mill, it was discovered that first aid kits were available at several PKS locations. The results of interviews with first aid officers, for example during harvesting activities in block C22 Sei Air Hitam Estate, found that first aid officers had received internal training from company doctors, officers had also been able to explain the items contained in the first aid kit.

The company has also shown documents recording work accident records for the period 2022 – 2023. Based on these documents it is known that during this period there were no fatal work accidents at PT PISP. Related documents for recording work accidents are explained in indicator 6.7.5 and reviews related to work accidents are explained in indicator 3.6.2

6.7.3

The company has procedures related to Personal Protective Equipment which has been signed by the CEO of First Resources Group and published on October 1, 2019 with the procedure number PR.FR.COP.OPA.APD. The procedure describes the philosophy, policies and guidelines for the use of personal protective equipment. The procedure also describes the types of personal protective equipment, namely:

- Eye and face protection
- Head protector
- Foot protector
- Hand protection
- Ear protector
- protective clothing (including respiratory protection)

In summary, these procedures aim to ensure that all employees and supervisors know the proper PPE, both in terms of fulfillment, maintenance and use by all workers and ensure that all employees working at work sites that pose a risk to worker safety and health are provided with appropriate PPE, including visitors and contractors. The procedure also explains that workers can replace damaged PPE by showing evidence of the damaged PPE.

The company has provided PPE to all workers according to the type of work and hazard and risk identification in the workplace. The examples are as follows:

- Minutes of the handover of PPE to workers at the Workshop with a total of 18 helmets and Safety Shoes to 18 workers on May 19, 2023.
- Minutes of handover of PPE to harvest workers with a total of 20 units of helmets, boots, goggles, egrek gloves and gloves to 20 workers on June 13, 2023.

Based on the results of interviews with both Estate and Mill workers, it was explained that workers get PPE for free and workers can replace damaged PPE by showing evidence in the form of the damaged PPE. From the results of interviews with workers who have contact with chemicals such as spray workers and fertilizer workers, it is explained that workers are not allowed to bring work tools, work clothing and ADP to be taken home to each worker. Workers are required to clean work tools, PPE and personal hygiene in the provided place, namely the rinse house.

Based on the results of auditor verification of PPE handover documents, field visits and interviews with all workers including contractor workers in this assessment, it is known that all workers have received PPE appropriate to their type of work, including contractor workers.

6.7.4

The company has provided health services for all employees with a clinic available at the company location. In addition, all workers at PT PISP have been registered as members of the Health BPJS and Employment BPJS. The number of employees participating in BPJS Health and BPJS Employment are:

- Mill : 89 workers
- Estate : 95 workers

The company has also shown proof of payment for BPJS Health and BPJS Employment. The examples are:

- Evidence of BPJS Ketenagakerjaan payment transactions for the April 2023 period for Sei Air Hitam Estate and Mill on May 15, 2023 paid through Bank Mandiri
- Evidence of BPJS Ketenagakerjaan payment transactions for the May 2023 period for Sei Air Hitam Estate and Mill on June 15 2023 paid through Bank Mandiri
- Evidence of BPJS Ketenagakerjaan payment transactions for the June 2023 period for Sei Air Hitam Estate and Mill on July 15 2023 paid through Bank Mandiri
- Proof of BPJS Kesehatan payment transaction for the April 2023 period for Sei Air Hitam Estate and Mill on April 10, 2023 paid through Bank Mandiri
- Proof of BPJS Health payment transactions for the May 2023 period for Sei Air Hitam Estate and Mill on May 10, 2023 paid through Bank Mandiri
- Proof of BPJS Kesehatan payment transaction for the June 2023 period for Sei Air Hitam Estate and Mill on June 9 2023 paid through Bank Mandiri

6.7.5

The company has shown PT PISP work accident recording recap documents for the period 2022 – 2023. Based on these documents it is known that there were no fatal work accidents.

All accident records have been recorded using Lost Time Accident, which are as follows:

- 2022 :
SR : 0
FR : 0
- 2023 :
SR : 0
FR : 0

Status: Comply

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

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

7.1.1

The company has demonstrated the Best Practice Operational Procedure for Pest and Disease Control SOP Code: MN.FR.COP.OPA.PHT which took effect on 1 July 2012. The SOP contains the following explanation:

- 6.6.5.1 A census of pests and diseases is carried out regardless of whether pests and diseases attack the plantation or not
- 6.6.5.2 The recommended census frequency is as follows:
 - a. Under normal circumstances
The census of leaf-eating pests is carried out 4 (four) times a year or once every 3 (three) months.
 - b. The rat census in the TBM area was carried out 3 (three) months after planting and was carried out 4 (four) times a year or once every 3 (three) months.
 - c. In the event of an explosion in the area of attack
 1. A census of leaf-eating pests is carried out every 2 (two) weeks until the situation returns to normal
 2. A census of rats is carried out once a month or according to their life cycle until the situation returns to normal.
 3. In areas that are not affected, a census is carried out according to regulations.

The company has shown PT PISP's routine monthly census documents for the 2022 and 2023 periods. An example is the rat census for the April-June 2023 period, it was found that rat attacks were still below the control threshold.

Based on the results of a review of the pest and disease census documents at PT PISP for the 2023 period, it is known that the pest and disease census has been carried out in accordance with existing procedures.

7.1.2

Based on document review, the company has implemented several biological control practices to suppress pests and diseases such as *Antigonon leptopus*, *Tyto alba* and *Turnera subulata*. Based on Minister of Environment and Forestry No. P94/MENLHK/SETJEN/KUM/1/12/2016 attachment 1. These plants are not classified as invasive species in Indonesia.

7.1.3

Based on interview with management and observation during audit recertification there is no use of fire for pest control.

	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 company has demonstrated the SOP for Safe Use of Pesticide with the code FR.CSM.OP.2 dated 01 September 2011 which was approved by the Chief Executive Officer. The purpose of this procedure is that workers who handle pesticides are always aware of the magnitude of the danger of poisoning and the level of health risks due to their work activities, in addition to implementing safe and proper operational performance related to the use of pesticides in accordance with the instructions for use.

The contents of the procedure include the hazard level of the material based on the WHO class, the level of poisoning based on the LD50, the statement of the danger of the material, the colors and symbols of danger and the signs of danger.

The company has shown documents listing the pesticides used in the 2021-2023 period. The document describes the pesticide name, active ingredient, concentration, LD50, registration number and distribution permit period, WHO class, and the purpose of using the pesticide. Based on these documents it is known that there are 11 types of pesticides. The example of the pesticide used is Metafuron 20 WP with the active ingredient Methyl metsulfuron, concentration of 20.05%, LD50(mg/kg) 8,000, RI registration number. 01030119951224 valid until 22 February 2026, WHO class U pesticide targeting narrow leaf weeds such as *Imperata cylindrica* and broad leaf weeds such as *Ageratum conyzoides*.

7.2.2

The company has shown documents listing the pesticides used in the 2021-2023 period. The document describes the pesticide name, active ingredient, concentration, LD50, registration number and distribution permit period, WHO class, and the purpose of using the pesticide. Based on these documents it is known that there are 11 types of pesticides. The example of the pesticide used is Metafuron 20 WP with the active ingredient Methyl metsulfuron, concentration of 20.05%, LD50(mg/kg) 8,000, RI registration number. 01030119951224 valid until 22 February 2026, WHO class U pesticide targeting narrow leaf weeds such as *Imperata cylindrica* and broad leaf weeds such as *Ageratum conyzoides*.

The company has also shown documents on the use of pesticides for the period 2021 – 2023. The document explains the pesticide name, active ingredient, LD50, active ingredient content, area of use and total use. An example is the use of the pesticide Garlon with the active ingredient Triklorpir during the 2023 period, with a total use of 1,484 liters with an application area of 2,123 ha.

7.2.3

The company has shown the circular letter number : PISP/SE/02/x/2018 dated October 1, 2018 issued by the Group Manager regarding the policy of stopping the use of limited pesticides. The circular explains the following provisions:

1. As of January 1 2019, pest and disease control activities are not allowed to use pesticides with a high level of danger (groups 1a and 1b on the who list), especially the type of rat poison with the active ingredients brodifacum and coumatetralyl as well as pesticides with the active ingredient carbofuran
2. As of January 1, 2019, weed spraying activities are not allowed to use pesticides with the active ingredient Paraquat dichloride.
3. As of October 1, 2018, the company will no longer place orders for pesticides with provisions number 1 and 2.
4. As of January 1, 2019, the limited stock of pesticides that have not been utilized should be sent to the Temporary Storage of Hazardous and Toxic Waste.

Based on the results of the review of the pesticide use document for the period January 2021 to July 2023, it was found that the company no longer used pesticides with the active ingredients of paraquat dichloride, brodifacum, coumatetralyl, and carbofuran. This shows that the company has implemented a policy of limited pesticide use in accordance with the circular described above.

7.2.4

Based on the results of the study of pesticide use documents, and the results of interviews with company management, it is known that there is no preventive use of pesticides for the prevention of pests and diseases. Company management explained that pest and disease control should be based on census results.

7.2.5

The company has shown the circular letter number : PISP/SE/02/X/2018 dated October 1, 2018 issued by the Group Manager regarding the policy of stopping the use of limited pesticides. The circular explains the following provisions:

1. As of January 1 2019, pest and disease control activities are not allowed to use pesticides with a high level of danger (groups 1a and 1b on the who list), especially the type of rat poison with the active ingredients brodifacum and coumatetralyl as well as pesticides with the active ingredient carbofuran
2. As of January 1, 2019, weed spraying activities are not allowed to use pesticides with the active ingredient Paraquat dichloride.
3. As of October 1, 2018, the company will no longer place orders for pesticides with provisions number 1 and 2.
4. As of January 1, 2019, the limited stock of pesticides that have not been utilized should be sent to the Temporary Storage of Hazardous and Toxic Waste.

The company has also shown a document listing the pesticides used in the 2021-2023 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. Based on this document, it is known that the company no longer uses pesticides with active paraquat ingredients for weed control.

7.2.6

Based on the results of a review of the pesticide list documents used by PT PISP during the 2021 – 2023 period, it is known that there was no use of pesticides. This is in accordance with the results of field visits to pesticide storage warehouses, where there were no stocks of pesticides with the active ingredient paraquat.

The company has routinely provided training to spray workers as a form of updating workers' knowledge, for example the socialization on pesticide handling which was held on January 21, 2023 and was attended by 20 participants.

7.2.7

The company has a pesticide storage procedure that is listed in the procedure for pesticide management with the number FR.COP.OPA.PPS dated on 1 July 2012. The procedure describes chemical management in accordance with applicable regulations, preventing and overcoming pollution or environmental damage caused by chemicals, administration and use of PPE for implementing chemical management officers and facilities during an emergency.

Based on the results of the field visit to the chemical storage warehouse, it was found that the storage warehouse was in accordance with the existing procedures where the storage warehouse had been given a prohibition sign such as no smoking, no eating and drinking and a toxic material sign). Chemicals have also been equipped with MSDS.

7.2.8

The company has a waste management SOP number FR.CSM.OP.1 on 30th December 2018 which explains that hazardous waste included used pesticide container generated by estate operational activities stored in hazardous waste storage.

The permit for Hazardous waste storage number: KPTS.503/DPMPTSP-IPSLB3/09/VIII/2018 which was legalized on 28th August 2018 by the Head of Investment and Integrated Service Rokan Hulu.

Based on field visit to POM housing in Block C22 and estate housing in Block B22 and B27, there is no reuse of pesticide packaging by the residents.

Based on the last hazardous and toxic waste transporting manifest, it is known that the latest transporting of pesticide packaging was on 13th January 2023 with total of 0.159 ton.

7.2.9

Based on the results of interviews with company management and government agencies, it is known that the company does not carry out airborne pesticide spraying activities.

7.2.10

The company has shown document results of laboratory analysis Number 211/LHU/BK3-MDN/III/2023 for Cholinesterase analysis in blood issued by the Medan Occupational Safety and Health Center, March 23, 2023. Cholinesterase examination is carried out on workers who come into contact with chemicals.

Cholinesterase examination was carried out on March 11, 2023 for 70 workers at PT PISP (46 fertilizer and spray workers). Based on the results of the medical examination, it is known that all workers are in good health and have normal cholinesterase.

7.2.11

Based on the results of a review of the employee list documents for the 2023 period, it is known that there are no workers under the age of 18 working at PT PISP.

Based on the results of field visits and interviews with spray workers in block A26 Air Hitam Estate, it is known that there are no female workers who are pregnant or breastfeeding. It was also explained by the workers that if there were female workers who were pregnant or breastfeeding, they were not allowed to work in contact with chemicals.

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 a waste management plan consisting of:

Solid Waste (Fiber, Shell and EFB)

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

POME

The waste water treatment of palm oil mill effluent is processed by WWTP pond system. Before distributed to plantation land, all wastewater is treated in WWTP pond until it reaches the permissible quality standards for wastewater utilization with pH 6-9 and BOD ≤ 5000 mg/l. There are 11 ponds in the WWTP and the last pond is the one distributed for LA. PISP POM has permit to utilize palm oil industrial wastewater for Land Application in the Operational Eligibility Letter PT Perdana Inti Sawit Perkasa No 660/DLH-P2KLH

on August 2022 signed by Rokan Hulu Regency Head of Environmental Agency. In the Technical Agreement letter no: 660/DLH-P2KLH it is mentioned the blocks for land application are in C23, C24, C25, D26, D25, D24, and D23. The company also utilizes the POME for biogas.

Domestic Waste

The company has SOP for household domestic waste management document no FR.CSM.OP.1, which stated all housing, offices, canteen, and contractor camp must provide trash bin. Garbage disposal by sorting organic and inorganic waste. The procedure describes the waste management by making the final landfill with a minimum distance of 200 meters from the housing.

Hazardous and Toxic Waste

The SOP of hazardous and toxic waste management is also included in SOP FR.CSM.OP.1 in the hazardous and toxic waste management section. It describes the management of hazardous and toxic waste from the time it is produced until it is submitted to the waste carrier. The company has a temporary hazardous waste storage permit based on the Letter No. KPTS.503/DMPTSP-IPSLB3/09/VIII/2018 which was legalized on 28th August 2018 by the Head of Investment and Integrated Service Rokan Hulu. The coordinate of temporary storage is 01°08'30" N and 100°29'40,5"E.

The company has agreement letter for hazardous waste transporting with PT Shali Riau Lestari no 172/PPLI-LOA/II-2023 on 1st March 2023 valid until 31st August 2023. The last transporting of the hazardous waste on 13th January 2023 from PISP POM namely:

- Manifest number KLHK-1680559594 is oil waste 0.2817 ton
- Manifest number KLHK-1680559278 is used battery 0.155 ton
- Manifest number KLHK-1680558979 is used filter 0.078 ton
- Manifest number KLHK-1680553270 is used lamp 0.012 ton
- Manifest number KLHK-1680552976 is used rags 0.0642 ton

7.3.2

The company has conducted socialization on waste management to the employees on 14th to 15th June 2023. SOP for waste management is available in SOP document no FR.CSM.OP.1.

Domestic waste

- Based on observation to POM housing in Block C22 and estate housing in Block B22 and B27, domestic waste was found scattered in front of the house and behind the house.
- Interview result with Block B22 housing resident, the garbage bin provided by the company is full less than a week, meanwhile the trash transporting is done once a week.
- Observation result to Block B22, there is a pit for landfill, but not utilized well, scattered domestic waste is still found near the landfill. The pit is located less than 200 meters from the housing. Less than 20 meters from that landfill, the actual landfill is found with 2 pits category, namely the organic and anorganic pit. However, the waste is still mixed up, plastic waste is still found in the organic pit.
- In the waste management SOP no FR.CSM.OP.1 on 30th December 2018, it is mentioned that landfill should be more than 200 meters from housing.

Until the ASA 1 is conducted, the company still can't show enough evidence that the waste management has done based on the procedure. Therefore, the NC in this indicator has not complied and the status is raised to Major. **Non Conformity No. 2021.05 with Major Category**

7.3.3

The company has a waste management procedure which prohibit to burn the trash in the SOP for waste management number FR.CSM.OP.1 on 30th December 2018.

Based on observation to the housing, it is found two spots of domestic waste burning marks in the POM housing block C22 and one spot of burning mark in estate housing block B22.

Until the ASA 1 is conducted, the company still can't show enough evidence that there is no burning waste for waste disposal. Therefore, the NC in this indicator has not complied and the status is raised to Major. **Non Conformity No. 2021.06 with Major**

Category
7.3.2 Status: Non Conformity No. 2021.05 with Major Category
7.3.3 Status: Non Conformity No. 2021.06 with Major Category
7.4 Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.
7.4.1

The company has Fertilization procedures SOP (FR.COP.OPA.PMK) which was approved on July 1, 2012 by the CEO. The procedure regulates, among others, the main principles in the application or sowing of fertilizers, important factors in the effectiveness and efficiency of fertilization, fertilizer technical guidelines, fertilizer preparation, fertilization work organization, fertilization mechanically with Fertilizer Spreader, empty beds and the application of liquid waste / POME.

The procedure also establishes many strategies for maintaining and increasing long-term soil fertility, by combining efficient and measurable organic fertilization, taking into account the age of oil palm and soil nutrients by taking leaf and soil samples.

The company has shown documents for the utilization of waste from processing palm oil mills for the period January to May 2023 as a form of nutrient recycling strategy. The documents are as follows:

- EFB : 10,646.601 tons
- POME : 34,344 M3.

7.4.2

The company has shown documents showing PT PISP's oil palm fertilization recommendations for the 2022 period. Based on these documents it is known that the fertilization recommendations were prepared based on the results of analysis of leaf samples and soil samples. The results of the analysis are:

- Results of sample analysis on 21 February 2022 with reference number: 14/R&D/PSG/SOIL SURVEY/II/2022 with test parameters such as pH, N, organic C, K, Ca, Na, Mg, and cation exchange capacity.
- Results of leaf sample analysis with reference number : 31/PSG/RST-LAB/IV/2021 dated 20 April 2022. The parameters analyzed such as N, P, K, Mg, Ca and B

7.4.3

The company has shown documents for the utilization of waste from processing palm oil mills for the period January to May 2023 as a form of nutrient recycling strategy. The documents are as follows:

- EFB : 10,646.601 tons
- POME : 34,344 M3.

7.4.4

The company has shown documents on the use of fertilizers at PT PISP for the 2022 period and to date June 2023. PT PISP's fertilization activities for that period are as follows :

Fertilizer	Realization (Kg)
Urea	302,443
MOP	166,087
Kieserit	245
Rock Phospate	210,042
HGFB	9,184
Dolomite	68,863
NPK 15.15.6.4	45,850
NPK 18.18.8.2	8,000
CuSO4	1,800

FeEdta	1,355
FE Chelated	214
NPK 12.12.17.2	7,000

2023

Fertilizer	Realization (Kg)
Urea	481,198
MOP	262,640
Rock Phospate	244,799
HGFB	1,004
Dolomite	90,795
NPK 15.15.6.4	374
NPK 18.18.8.2	5,000
CuSO4	2,406
FeEdta	2,190
FESO4	367

Status: Comply

7.5

Practices minimize and control erosion and degradation of soils.

7.5.1

The company has shown the Semi-Detailed Land Survey Report and Land Evaluation Report of PT Perdana Intisawit Perkasa for 2022 conducted by the First Resources Group research and development team. Based on this document, it is known that the soil type at PT PISP is Typic Dystrudepts with a land slope class of 0 – 8%. Thus there is no type of peat soil in PT PISP.

7.5.2

The company has shown the Semi-Detailed Land Survey Report and Land Evaluation Report of PT Perdana Intisawit Perkasa for 2022 conducted by the First Resources Group research and development team. Based on this document, it is known that the soil type at PT PISP is Typic Dystrudepts with a land slope class of 0 – 8%. Thus there is no type of peat soil in PT PISP. Based on the results of the study it is known that the limiting factor is rather slow drainage.

based on the results of a field visit to the replanting area in block C23, it is known that there is a subsider ditch as a form of handling of rather slow drainage.

Based on the results of the field visit it is also known that the PT PISP managed area is dominated by flat areas and there are no areas with steep slopes.

7.5.3

Based on the results of a review of the 2023 areal statement documents and interviews with company management. It is known that currently there are no new planting activities at PT PISP. The activity carried out is replanting oil palm.

Status: Comply

7.6

Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.

7.6.1

The company has shown the Semi-Detailed Land Survey Report and Land Evaluation Report of PT Perdana Intisawit Perkasa for 2022 conducted by the First Resources Group research and development team. Based on this document, it is known that the soil type at PT PISP is Typic Dystrudepts with a land slope class of 0 – 8%. Thus there is no type of peat soil in PT PISP.

7.6.2 7.6.3

Based on the results of the study of the area statement document, the company's long-term plans, and interviews with the company's management, it was found that there were no new oil palm plantation development activities carried out by the company.

Status: Comply

7.7

No new planting on peat, regardless of depth after November 15th, 2018 and all peatlands are managed responsibly.

7.7.1 until 7.7.7

The company has shown the Semi-Detailed Land Survey Report and Land Evaluation Report of PT Perdana Intisawit Perkasa for 2022 conducted by the First Resources Group research and development team. Based on this document, it is known that the soil type at PT PISP is Typic Dystrudepts with a land slope class of 0 – 8%. Thus there is no type of peat soil in PT PISP.

Status: Comply

7.8

Practices maintain the quality and availability of surface and ground water

7.8.1

The company has implemented water management to support the efficient use of water sources and for continuous availability, as well as to avoid negative impacts on other users in the catchment area. Management and implementation activities are documented in the 2022 Water Management System Report.

In addition, the company also has a Water Management Plan and Management and Monitoring as well as several regulations and technical guidelines related to water management, including:

- SOP on Soil Conservation and Water with code FR.COP.OPA.KTA, published 1st July 2012.
- SOP on Water Treatment with code MN.FR.COP.OPM.POA, published 31st December 2012.
- SOP on HCV Management and Monitoring with code FR.EAC.IMM, published 13th April 2012.
- SOP on Identification, Management and Monitoring of HCVs with code FR.EAC.IMM, published on 12th January 2015.
- SOP on Pesticide Management with code FR.COP.OPA.PPS, published 1st July 2012
- SOP on Environmental Management and Monitoring with code MN.FR.COP.OPM.PRP, published 31st December 2015.

The company has identified the water sources within its operational area in water management plan covered in HCV management plan, environmental management plan document (RKL/RPL document) and other related procedure. There is also determination of riparian area border, protection of riparian area by not spraying any chemical and tree enrichment. The action taken among other by testing periodically river water quality, monitoring volume of water use, applying treated mill effluent to permitted land application.

The company conducts water quality testing every semester regularly for Air Hitam River (upstream & downstream) based on RKL/RPL matrix (environmental document). Based on document verification for RKL/RPL first semester 2023, testing results for Air Hitam River quality (upstream and downstream) are still compliant with standard quality (government regulations Number 82-year 2001 class II).

The company conducts groundwater quality testing for local community well outside the estate. Results of groundwater quality analysis of PT PISP on 8th March 2023. Based on the results of the test, no parameter exceeds the threshold value determined in accordance with the Minister of Health Regulation No. 31 of 2017 (water for hygiene sanitation).

7.8.2

The company has managed the water management system on determining the conservation area on riparian, monitoring the quality of surface water, and not spraying / chemical on riparian, which is \pm 50 meters from the riparian and not applying pesticides and POME around rivers, reservoirs or other water sources. Management protects water sources, for instance by establishing river border areas as conservation areas.

In the SOP document on Identification, Management and Monitoring of HCVs with code FR.EAC.IMM, published on 12th January 2015. In section 3.4.4 concerning Protection of riparian ecosystems, springs, and lakes in the planted area, it is divided into 3 riparian

zones based on river width (>30 meters and <30 meters).

Based on field visit during audit, for examples on Air Hitam riparian block B21 and C21, the company has shown proper ways to maintain and protect the catchment area for example manual weeding and marking the chemical boundary border.

7.8.3

The company has the Eligibility Operational Letter number 660/DLH-P2KLH legalized by the Environmental Agency Rokan Hulu Regency on August 2022 regarding the waste water management. It is valid as long as the company doesn't change its operational activity.

Based on the document verification, POME testing parameters from January - June 2023 are complied with the standard. For instance, on June 2023 BOD results are 2,046 with threshold 5,000 mg/l and pH 7.6 with standard 6-9. The waste water monitoring result from January to June 2023 are attached in the RKL/RPL report for the first semester 2023. It also reported separately every 3 months to the Environmental Agency Rokan Hulu Regency.

Based on the visit to WWTP in PISP, it can be concluded that the company has a proper WWTP management and no further explanation needed from the company.

7.8.4

Water consumption is monitored by using flowmeters installed in the piping system of WTP. Based on document review, the company has shown the document of water utilization in 2023. It can be concluded that the water used for processing in mill in January-June 2023 is 0.96 m³/ton FFB with total FFB processed 72,342 ton and total water usage is 69,172 m³. Unit of certification has permit of water utilization for POM and domestic usage based on Decree of Ministry of Public Work and Housing No 141/KPTS/M/2023 on 30th January 2023 which is valid for five years.

The company has reports of water tax payment from January – June 2023. For instance, water tax in May 2023 is IDR 2,357,850 paid to the Revenue Agency Riau Province on 26th June 2023.

Status: Comply

7.9

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

7.9.1

The certification unit utilizes shells and fiber as boiler fuel to generate turbine power. It reduces the use of fossil fuels and optimizes the renewable energy. For example, the use of shell and fiber period January 2022 – June 2023, the company has produces 5,753,200 kwh of electricity from turbine. The fiber efficiency used is 0.13 per ton FFB. Renewable energy use per ton of palm product in the mill is 7.6 kwh/ton CPO. Result Direct fossil fuel used is 0.11 kWh/ ton CPO.

Status: Comply

7.10

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

7.10.1

The company has conducted an inventory of GHG contained in Identification of GHG in 2022 PT Indah Sawit Perkasa. Based on the document analysis, the company has identified all source of GHG produced by its operational activity. Identification of significant sources of GHG emissions are identified and mitigation plans have been developed by the company covering mill and plantations. Significant GHG emissions include land use change, POME processing, use of fertilizers and pesticides, use of fossil fuels for operations and transportation. The mitigation plans include, among other things, the correct dosage and application of fertilizers as recommended, reducing, reuse and recycling, limiting the use of electricity, transportation, and machine maintenance, as well as periodic air quality tests. The company has reported the results of the GHG calculation to the public which was submitted to the RSPO GHG website.

Reduction of fossil fuels in the company has been carried out by using fiber and shells for fuel substitution. POME applied to land with test results from monitoring in January-June 2023 which show that all wastewater testing parameters have met the applicable quality standards. Based on the documents review for example: monitoring of pesticide use, monitoring of diesel fuel, identification of HCVs

and others it was found that accurate data has been entered into the RSPO GHG. Calculation of GHG and its monitoring has been conducted by sustainable department. GHG emission calculated using RSPO palm GHG calculator 4.0 Summary of GHG emission for PISP POM and its supply base are listed as follows:

Summary of Net GHG Emissions

Emissions per product	tCO ₂ e/tProduct
CPO	0.47
PK	0.47

Production	t/yr
FFB processed	170,833.44
CPO produced	35,222.237
PK produced	9,276.369

Extraction	%
OER	20.62
KER	5.43

Land use	Ha
Planted area on mineral	2384.26
Planted on peat	0
Total area planted	2384.26
Conservation Area (Forested)	0.33
Conservation Area (Non-Forested)	0
FFB Production per hectare	71.65

Summary of field emission and Sinks

Description	Own		Group		3 rd Party		Total
	tCO2e	tCO2e/ tFFB	tCO2e	tCO2e/ tFFB	tCO2e	tCO2e/ tFFB	
Emissions Sources							
Land conversion	15624.53	0.61	0.00	0.00	0.00	0.00	15624.53
CO2 emissions from fertilizer	744.83	0.03	0.00	0.00	0.00	0.00	744.83
NO2 emissions from peat	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NO2 from Fertilizer	862.45	0.03	0.00	0.00	0.00	0.00	862.45
Fuel consumption	128.57	0.01	0.00	0.00	0.00	0.00	128.57
Peat oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sinks			0.00	0.00	0.00	0.00	
Crop sequestration	-14809.99	-0.58	0.00	0.00	0.00	0.00	-14809.99
Sequestration in Conservation area	-3.03	0.00	0.00	0.00	0.00	0.00	-3.03
Total	2547.36	0.10	0.00	0.00	0.00	0.00	17063.78

Summary Oil Mill Emissions and Credits

Remarks	tCO ₂ e	tCO ₂ e/t FFB
Emissions sources		

POME	6328.90	0.04
Fuel consumption	512.25	0.00
Grid electricity	0.00	0.00
Credits	0.00	0.00
Export of grid electricity	0.00	0.00
Sales of PKS	-2935.67	-0.02
Sales of EFB	0.00	0.00
Total	3905.48	0.02

Palm Oil Mill Effluent (POME) Treatment

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

POME Divert to Anaerobic Digestion

Divert to anaerobic pond (%)	0
Divert to methane capture (flaring) (%)	100
Divert to methane capture (electricity generation) (%)	0

From the GHG Calculator data, it can be seen that the value of CPO and PK has decreased slightly from IC where in 2023 the value is 0.47 tCO₂e/tProduct, while for 2021 the value is 1.69 tCO₂e/tProduct.

7.10.2

Unit certification has no new land clearing since 2014. PT PISP has shown disclosure evidence to RSPO secretariat on 12th August 2014 and the response on 23rd June 2015 explaining that PT PISP has no obligation to estimate carbon stocks.

7.10.3

The company has identified pollutions and emissions sources of PISP POM in 2022, such as CO₂ (boiler, generator, transportation), CH₄ (POME), hazardous waste (WTP and chemical storage), noise (machinery). The sources of pollution and emissions from estate are listed on the identification documents and management plans for pollution sources for 2022, such as emissions (CO₂, CO), noise, chemical waste, organic and inorganic waste, and infectious waste. Based on the monitoring result and also reported in RKL-RPL second semester 2022, all emissions are still complied with the regulation.

Plans to reduce or minimize have been implemented and monitored as explained in RKL-RPL second semester 2022. Fossil fuel reduction on PISP POM has been implemented by fiber and shell usage for the boiler.

Status: Comply

7.11

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

7.11.1

Based on the results of a review of PT PISP's areal statement documents for the 2023 period, it is known that there were no new plantings of oil palm at PT PISP. The oil palm planting activity carried out is a replanting activity with the following program.

Year	Plan (ha)
2019	
2020	
2021	398.96
2022	542.38
2023	1,235.52
Total	2,176.86

Based on the results of a field visit to the 2023 replanting area in block C23, it was found that land clearing for oil palm replanting was carried out mechanically and there were also no traces of the use of fire in the land clearing activity.

7.11.2

The company already has a land and plantation fire control procedure with number FR.CSOP.DKLB.14 dated 2 October 2019 which explains the prevention and control of land fires.

For prevention and control of land fires, the company already has facilities and infrastructure for dealing with land and forest fires which refer to the Regulation of the Minister of Agriculture no. 5 of 2018. One example is the availability of a fire monitoring tower in block C30. In addition, the company also conducts routine patrols to monitor hotspots. Based on the results of routine monthly monitoring for the 2023 period, it is known that there are no indications of the appearance of hotspots in the area managed by the company.

In addition, the company has also submitted a routine report on Land and Garden Fire Control for the period July – December 2022 to the Plantation Office of Riau Province on January 3, 2023 with Receipt Number 18/EKS/SUS-FR/I/2023 and has been stamped by the plantation service Riau Province.

7.11.3

Based on the explanation from the company's management, it is known that the involvement of stakeholders in locations adjacent to the company is by providing socialization regarding the prevention and control of forest and land fires.

Based on the results of interviews with representatives of villages around the company, they actively appealed to the villages around the company regarding the prevention and control of forest and land fires, especially during the dry season.

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

The company has no new land clearing after November 2005. HCV assessment was conducted in 2013 by First Resources Internal team (non-ALS assessor). The company was given the disclosure of area cleared without prior HCV assessment since November 2005 by RSPO. It is stated that from First Resources group, PT PISP has no liability in it.

7.12.2

The company has no new land clearing after November 2005. HCV assessment was conducted in 2013 by First Resources Internal team (non-ALS assessor). The company was given the disclosure of area cleared without prior HCV assessment since November 2005 by RSPO. It is stated that from First Resources group, PT PISP has no liability in it. Based on the email from RSPO No Deforestation (NDTF) on August 2022, it was stated that the HCV assessment review has been approved by RSPO.

The HCV identification consist of HCV 6 for cemetery with total area of 0,33 ha in afdeling 2 and river buffer which is also included as planted area with total of 33 ha as HCV 1.2, 1.3, 1.4 and 4.1 in Air Hitam river border in afdeling 2 and 3.

7.12.3

Currently, indicator 7.12.3 is irrelevant in Indonesia.

7.12.4

The company has established the matrix of HCV Management in the Report of Management and Monitoring HCV Area PT Perdana Inti Sawit Perkasa Sei Air Hitam Estate by Sustainability Team on April 2023. It was the review result of HVC monitoring and management program in 2022. The process involved relevant stakeholders, such as with Kepenuhan Barat Mulya Village, Kepenuhan Raya Village, and Kepenuhan Baru Village. The program in 2023 includes the socialization of HCV, patrol on HCV area, RTE species monitoring, put the fence in the cemetery HCV 6, and put the signboard of HCV area and no hunting RTE species.

The monitoring matrix contains information on HCV identification, location, monitoring target, management activity, monitoring activity, method, successful indicator, timeline, and PIC. The company review the previous HCV monitoring and management plan

7.12.5

Based on the HCV assessment result in 2013, there is no HCV area related and affected to the local community. It can also be confirmed by direct interview and field visit to Kepenuhan Raya Village.

7.12.6

The company has identified the RTE species in the HCV assessment report. The monitoring plan for HCV is based on the HCV assessment result and conducted once a year. The latest HCV monitoring was reported on April 2023. Flora monitoring result, with vegetation analysis of 7 plants, namely *Homalanthus populnes*, laban air, loa, waru, merkubung, *aratabotrys sp*, and anggrung. For the fauna monitoring, consist of one mammal (long tail monkey), 11 aves, and 1 reptile. The report also classified the RTE species monitoring.

The company conducted the HCV socialization to employees on 14th to 15th June 2022, including the RTE species identification. Management and Monitoring of HCV is established in the SOP of HCV Identification, Management, and Monitoring on 12th January 2015, with SOP number FR.EAC.IMM, prepared by Head of Sustainability and approved by the Chief Executive Officer.

Based on the interview with Kepenuhan Raya Village, it can be concluded that the information of flora and fauna management as well as HCV identification have been informed properly. The signboard warning of no poaching can also be seen in some blocks in the estate, for example in block B21 and C21.

7.12.7

The company has implemented the HCV management and monitoring plan, shown in the Report of Management and Monitoring HCV Area PT Perdana Inti Sawit Perkasa Sei Air Hitam Estate by Sustainability Team 2023. It is stated the HCV 6 with total area of 0.33 ha for the cemetery. The company put the HCV signboard and the fence as the management program as well as the way to maintain the area. It can be confirmed while the auditor observes the area in afdeling 2. The company conducted the HCV socialization to employees on 14th to 15th June 2023.

Flora and fauna are monitored once a year, with vegetation analysis of 7 plants, namely *Homalanthus populnes*, laban air, loa, waru, merkubung, *aratabotrys sp*, and anggrung. For the fauna monitoring, consist of one mammal (long tail monkey), 11 aves, and 1 reptile. The report also classified the RTE species monitoring.

HCV monitoring and management program in 2023 will be reviewed in 2024 with the stakeholder's involvement.

7.12.8

Based on document review, the company doesn't have any new land clearing after November 2005. HCV assessment was conducted in 2013 by First Resources Internal team (non-ALS assessor). The company was given the disclosure of area cleared without prior HCV assessment since November 2005 by RSPO. It is stated that from First Resources group, PT PISP has no liability in it.

	Status: Comply	
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3.2 Conformity Checklist of Certificate and Trademark Use

1.	Evidence of permission or approval certificate and trademark from Certification Body which submitted by Client	X or√
ASA-1	Perdana Intisawit Perkasa POM and its supply bases did not use trademark in the product or any of its activity	✓
	Status: Comply	
2.	Implementation of certificate and trademark used by Client comply with size and type (shape) against Guideline of trademark Use	X or√
ASA-1	Perdana Intisawit Perkasa POM and its supply bases did not use trademark in the product or any of its activity	✓
	Status: Comply	
3.	Implementation of Certificate and Trademark is not used on product	X or√
ASA-1	Perdana Intisawit Perkasa POM and its supply bases did not use trademark in the product or any of its activity	✓
	Status: Comply	
4.	Controlling of Certificate and Trademark, including withdrawing inappropriate trademark.	X or√
ASA-1	Perdana Intisawit Perkasa POM and its supply bases did not use trademark in the product or any of its activity	✓
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of First Resources Limited against the rules for partial certification was determined through Self-Assessment in accordance with RSPO Certification System clause 4.2.4. A summary of findings is as stated below.

First Resources Limited Time Bound Plan (TBP) is explained in point 1.10. First Resources Limited has informed the TBP progress, MUTU has considered that First Resources Ltd is complied with the RSPO requirement for TBP. The Time Bound Plan was revised and declared by First Resources Limited in December 2021.

MUTU has verified partial certification for un-certified unit's subsidiary of First Resources Limited based on their Time Bound Plan. There are 33 subsidiaries of First Resources Limited. MUTU Auditor verified positive assurance against the company internal audit and supporting evidence as well as any information from other sources.

MUTU Auditor has verified company partial certification and concludes that:

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

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	<p>Yes, positive assurance is produced for these units.</p> <p>Auditor verification</p> <p>There is internal audit produced for</p> <ul style="list-style-type: none"> - PT Limpa Sejahtera - PT Swadaya Mukti Prakarsa - PT Citra Agro Kencana - PT Borneo Ketapang Permai - PT Persada Instisawit Perkasa - PT Meridan Sejatisurya Plantation - PT Panca Surya Agrindo - PT Surya Intisari Raya - PT Swadaya Mukti Perkasa - PT Mitra Karya Sentosa <p>And positive assurance is produced for these units.</p>
2.1.2	<p>No replacement after dates defined in Nis Criterion 7.3 of:</p> <ul style="list-style-type: none"> • Primary forest. • Any area identified as containing High Conservation Values (HCVs). • Any area required to maintain or enhance HCVs in accordance with RSPO criterion 7.3. 	<ul style="list-style-type: none"> • PT Limpa Sejahtera has identified HCV, with total HCV area 650.74 Ha. This company follow RaCP process. • PT Swadaya Mukti Prakarsa has identified HCV in 2014. This company follow RaCP process. • PT Mitra Karya Sentosa has identified HCV in 2010 and 2012. • PT Citra Agro Kencana has identified HCV in 2012. • PT Borneo Ketapang Permai has identified HCV in 2010, with total HCV area 303.64 Ha • PT Panca Surya Agrindo has identified the HCV area with total areal of 105.15 Ha • PT Meridan Sejatisurya Plantation has identified the HCV area with total areal of 167.13 Ha • PT Persada Instisawit Perkasa has identified the HCV area with total areal of 33.15 Ha

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
		<p>The company has shown proof of delivery of disclosure to RSPO secretariat on August 12, 2014 and there has been a response on 23 June 2015 which explains that in PT SMP there is conservation liability with total area 27.3 Ha and PT GSI with total area 8 Ha.</p> <p>Auditor verification Auditor has verified the supporting evidence of above the company statement. The above statement in accordance with the supporting evidence provided.</p>
2.1.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<ul style="list-style-type: none"> Planting years in PT Borneo Ketapang Permai consist of 2008 up to 2017. PT Citra Agro Kencana has follow NPP RSPO. PT Panca Surya Agrindo was built in 1990-2006 and there is no development after January 1, 2010 PT Meridan Sejatisurya Plantation was built in 1994-2005 and there is no development after January 1, 2010 PT Persada Intisawit Perkasa was built in 1993-2004 and there is no development after January 1, 2010 <p>Auditor verification Not all uncertified unit conduct new clearing after January 2010, detail information of uncertified unit is:</p> <ol style="list-style-type: none"> PT Borneo Ketapang Permai: there is new land clearing after January 2010 in and company does not conduct NPP. This is become subject of sanction. PT Swadaya Mukti Prakarsa has follow NPP and publish in 18 October 2014. PT Mitra Karya Sentosa has follow NPP and publish in 16 July 2014. PT Ketapang Agro Lestari has follow NPP and publish in 16 January 2013. PT Maha Karya Bersama has follow NPP and publish in 18 September 2012. PT Borneo Surya Mining Jaya has follow NPP and publish in 18 September 2012. PT Citra Agro Kencana has follow NPP and publish in 6 July 2012. PT Borneo Persada Energy Jaya has follow NPP and publish in 6 July 2012.
2.1.4	Any Land conflicts are being resolved through a mutually agreed process, e.g. RSPO Grievance procedure or Dispute Settlement Facility, in accordance with RSPO criteria 6.4, 7.5 and 7.6.	<p>There are no land conflicts. Company has had SOP about FPIC (FR.EAC.FPC) on 17 June 2013 for identified customary rights, communication and consultation during land acquisition. Beside that company also have SOP about conflict resolution (FR.CSPO.PL.008) on 2 August 2016.</p> <p>Auditor verification There is information from public source and RSPO website on any land conflict for uncertified unit of the group subsidiaries, consist of PT Mitra Karya Sentosa: complaint submit to RSPO in 2021 and still on investigation process.</p>

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.1.5	Any Labour disputes are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3.	<p>There is no labor disputes. Company has developed Bipartite cooperation in each unit as a forum to find resolution if there is any workers issue. Beside that company also has had SOP of Communication (FR.EMS.CIE) on 24 February 2020 which explain about system to resolve complaint and grievance.</p> <p>Auditor verification There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p>There is no list of employee and stakeholder complaint and grievance.</p>
2.1.6	Any Legal non-compliance is being resolved in accordance with the legal requirements, with reference to RSPO criteria 2.1 and 2.2.	<p>The subsidiaries of First Resources Limited has have register of SPO regulation and evaluated routinely.</p> <p>Auditor verification</p> <ul style="list-style-type: none"> • PT Limpa Sejahtera has had HGU since 2009. • PT Swadaya Mukti Prakarsa has had HGU since 2005. • PT Mitra Karya Sentosa has had HGU since 2010. • PT Borneo Ketapang Permai has have HGU since 2014. • PT Perdana Intisawit Perkasa has have land use right in the document of HGU number 60/HGU/BPN/1995 on 1995 with total area is 2,467 Ha • PT Meridan Sejatisurya Plantation has have land use right in the document of HGU Certificate number 01 on 1995, Number 02 on 1995, Number 2 on 1996 and number 6 on 1999 with total area is 10,826.05 Ha • PT Panca Surya Agrindo has have land use right in the document of HGU number 42-VIII-1995 on 1995 and number 09/HGU/BPN.RI/2010 on 2010 with total area is 11,078.52 Ha

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 IC Assessment

NCR No.	: 2021.01	Issued by	: Afiffudin/Benli Manurung
Date Issued	: 27 July 2023	Time Limit	: 25 October 2023
NC Grade	: Minor raised to Major	Date of Closing	: 25 October 2023
Standard Ref. & Requirement	2.2.2 All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party		
Evidence observed (filled by auditor): <ul style="list-style-type: none"> Based on the results of the review of the Contract Document Letter of Agreement number 43/Chipping-Lubang Tanam/PISP/LGL-PKU/VII/21 Pekerjaan Chipping Pokok Sawit dan Pembuatan Lubang Tanam (replanting) with CV. Findo Maju Jaya, dated July 1, 2021, which among other things explained that: <ul style="list-style-type: none"> The second party must comply with applicable labor regulations at both the central and regional levels. The second party must include the second party's workforce in the BPJS Employment and BPJS Health assurance. Based on the results of field visits and interviews with contractor workers CV. Findo Maju Jaya, it is known that the contractor has stated that he has not been registered in the BPJS Employment and Health program. In addition, he also do not know about the existence of a Work Agreement between contractors and their employees including the fulfillment of the minimum wage. Until ST-2 is completed, no evidence of compliance with relevant legal obligations has been shown, for example, proof of salary slips, BPJS membership for contractor workers, or a work agreement letter between the contractor and his employees. 			
Non-Conformance Description (filled by auditor): Based on the explanation above, it is known that the company has not been able to demonstrate the fulfillment of the relevant legal obligations that can be proven by the third party concerned.			
Root Cause Analysis (filled by organization audited): The user or department that handles the contractor has not routinely monitored the contractor's legal compliance			
Correction (filled by organization audited): <ul style="list-style-type: none"> The company shows its assessment and recommendations for cooperation for contractors CV Duta Teknik and PT. Kawan Perkasa Services The company shows proof of PT Rajawali Perkasa Jaya's legal compliance such as Samples of salary slips, absences for all workers and circulars for PT Rajawali Perkasa Jaya employees' working hours. The company shows Procedure No.02 dated 21 April 2021 concerning Supplier and Contractor Performance Evaluation 			
Corrective Action (filled by organization audited): <ul style="list-style-type: none"> Relevant users/departments conducting socializations on contractor legal compliance to CV Duta Teknik, PT Jasa Kawan Perkasa and PT Rajawali Perkasa Jaya. The company shows Procedure No.02 dated 21 April 2021 concerning Supplier and Contractor Performance Evaluation 			
Evaluation and Conclusion (dilengkapi oleh auditor):			
Follow up on next audit (filled by auditor):			
Verification on July 27, 2023			

Based on the document review, it is known that contract number 93/Replanting/PISP/LGL-PKU/VI between PT PISP and CV Findo Maju Jaya is valid until 31 December 2022 so it cannot be further verified by the auditor.

Then, based on the results of a review of the list of contractors as of July 2023, it is known that there are 5 contractors, where according to the results of sampling verification of compliance with regulations by contractors, it is known that:

1. PT Rajawali Perkasa Jaya (Contractor Providing Security Services) with number SPK 49/Tenaga Sat Pengaman/PSIP/LGL-PKU/XII/22 dated 28 December 2022 which is valid until 31 December 2023. The company can show proof of compliance with regulations by the contractor PT Rajawali Perkasa Jaya such as payment of wages that are in accordance with the minimum wage, proof of membership and proof of payment for *BPJS Ketenagakerjaan* and *BPJS Kesehatan*, the list of 37 employees and work agreements with workers.

Then according to the results of the study of worker contract sampling documents, for example contract number C/ /XII/PKWT-RJP/2022 dated 31 December 2022 on behalf of IR, it is known that working hours are 40 hours per week and the wage component consists of Basic Salary, Position/Performance Allowance, Meal and Overtime Allowance. However, according to the study of the June 2023 wage slip sampling documents, it is known that workers only receive wages consisting of a basic salary and performance allowances. Furthermore, based on the results of interviews with PT Rajawali Perkasa Jaya employees who work as security at MIII, it is known that the person concerned works 8 hours/day and 6 days/week, so the total working hours are 48 hours/week.

From the explanation above, it is known that there is no proof that PT Rajawali Perkasa Jaya employees who work more than 40 hours per week have received overtime pay in accordance with what is stipulated in the contract and applicable regulations.

2. CV Duta Teknik (Replanting Contractor) with contract number 92/Replanting/PISP/LGL-PKU/V/23 dated 02 May 2023 which is valid until 31 December 2023.

Evidence of compliance with regulations such as labor list (age of workers), proof of payment of workers' wages, workers' contract with CV Duta Teknik, proof of payment for *BPJS Ketenagakerjaan* and *BPJS Kesehatan* and operator's license cannot be shown.

3. PT Jasa Kawan Perkasa (Replanting Contractor) with contract number 43/Replanting/PISP/LGL-PKU/III/23 dated 01 March 2023 which is valid until 31 December 2023. The company can show proof of compliance with regulations by the contractor PT Jasa Kawan Perkasa such as payment wages that are in accordance with the minimum wage, a list of 15 employees and proof of *BPJS* Employment Membership for 5 people. However, proof of *BPJS Ketenagakerjaan* membership for the other 10 people, proof of *BPJS Kesehatan* payment for all workers, proof of contract with the workers and operator's license have not yet been shown.

The company has not been able to show sufficient evidence that all contractors have fulfilled their obligations to fulfill relevant regulations, including those related to Employment Relations, Membership of *BPJS Ketenagakerjaan* and *BPJS Kesehatan*, proof of payment of workers' wages (including overtime wages) and operator licenses. **So this Minor nonconformity raised to Major.**

Verification October 10, 2023 and 25 October 2023

The company shows evidence of improvements in the completeness of contractor evaluations as follows:

PT Rajawali Perkasa Jaya

1. Legal compliance socialization minutes on September 12 2023 which explains the contractor's obligations as follows:
 - a. Legality
 - b. Employment aspects
 - c. OHS aspects
 - d. Worker competency (licences)
2. The attendance/list of employees for the period September 2023 is 39
3. PT RJP Circular number C/23/SP-PT-RJP/VIII/2023 dated 01 September 2023 concerning security shift working hours where there are 3 shifts and 1 hour rest per shift from day 1-5 and Day 6, 6 working hours (1 hour paid overtime) so the total working hours equals 40 hours/week.
In accordance with this circular, each worker will receive overtime hours per month of 1 x 1.5 hours per week or the equivalent of 6 hours per month. The auditor simulated that the wage per hour was IDR 3,248,333.52/173 = IDR 18,776. then for 6 hours it is IDR 18,776 x 6 hours is IDR 112,659. The company explained that the 6 hours of overtime had been replaced with a performance allowance worth IDR 120,000 in accordance with the results of a review of salary slip documents for the period September 2023, for example on behalf of Boi Laila, Bambang Purnomo and Ilwan Rahwana.
4. Sample worker pay slips for the period September 2023, for example on behalf of Boi Laila, Bambang Purnomo and Ilwan Rahwana with a basic salary of IDR 3,248,333.52 and a performance allowance of IDR 120,000.

5. Example of security post attendance on September 1 2023 where there are 3 shifts and in shift I 1 person works from 07.00 – 13.00 (6 working hours)

CV Duta Teknik

1. Legal compliance socialization by email on 01 September 2023 explaining contractor obligations as follows:
 - a. Contractors are required to comply with the Sustainability Certification System Requirements (especially RSPO) implemented by the unit
 - b. Contractors are required to implement the use of PPE, comply with laws and human rights regulations and protect workers.
 - c. Contractors are required to provide access to Third Parties / Certification Bodies to carry out verification for Certification System Audit purposes, with prior notification.
 - d. Contractors are committed to and implement work operations that maintain the sustainability of the environmental ecosystem.
2. Minutes of contractor compliance evaluation No.02.0.2.EST-FRG/038/IX/2023 dated 18 September 2023, it was determined that PT PISP would not continue agreement with CV Duta Teknik as long as it could not show proof of legal compliance. CV Duta Teknik is given time to fulfill proof of compliance until the end of the contract period (December 2023). As a result of a telephone interview with a representative of the PT PISP company, information was obtained that currently there is no longer any collaboration with CV Duta Teknik.
3. Email Evaluation Results and Recommendations for CV Duta Teknik Collaboration on September 22 2023 with the evaluation results submitted in the form:
 - a. Minutes of Contractor's Legal Compliance Evaluation
 - b. Contractor Compliance Evaluation Form number 02.0.2/EST-FRG/035/IX/2023 dated 04 September 2023
 - c. Contractor Performance Evaluation number 02.0.2/EST-FRG/034/IX/2023 dated 04 September 2023 with a grade of C (the company notifies the contractor to improve its performance)

PT Jasa Kawan Bersama

1. Legal compliance socialization email on 01 September 2023 explaining contractor obligations as follows:
 - a. Contractors are required to comply with the Sustainability Certification System Requirements (especially RSPO) implemented by the unit
 - b. Contractors are required to implement the use of PPE, comply with laws and human rights regulations and protect workers.
 - c. Contractors are required to provide access to Third Parties / Certification Bodies to carry out verification for Certification System Audit purposes, with prior notification.
 - d. Contractors are committed to and implement work operations that maintain the sustainability of the environmental ecosystem.
2. Minutes of Contractor Compliance Evaluation No.02.0.2.EST-FRG/039/IX/2023 dated September 18 2023, it was determined that PT PISP would not continue collaborating with PT Jasa Kawan Bersama as long as it could not show proof of legal compliance. PT Jasa Kawan Bersama was granted time to fulfill proof of compliance until the end of the contract period (December 2023). As a result of a telephone interview with a representative of the PT PISP company, information was obtained that currently there is no longer any agreement with PT Jasa Kawan Bersama.
3. Email Evaluation Results and Collaboration Recommendations PT Jasa Kawan Bersama on September 22 2023 with the evaluation results submitted in the form:
 - a. Minutes of Contractor's Legal Compliance Evaluation
 - b. Contractor Compliance Evaluation Form number 02.0.2/EST-FRG/037/IX/2023 dated 04 September 2023
 - c. Contractor Performance Evaluation number 02.0.2/EST-FRG/036/IX/2023 dated 04 September 2023 with a grade of C (the company notifies the contractor to improve its performance).

In addition, the company shows Procedure No.02 dated 21 April 2021 concerning Supplier and Contractor Performance Evaluation which explains:

- Contractor evaluation is carried out once a year or once during the contract period
- Evaluation is carried out on all suppliers and contractors
- If necessary, the company can review and monitor supplier and contractor activities and compliance on a random basis to ensure performance and compliance.

Based on the explanation above, this nonconformity is declared fulfilled and will be further verified in the next assessment.

Verified by : **Benli Manurung**

NCR No.	: 2021.02	Issued by	: Radytio Puspanjana
Date Issued	: 27 Agustus 2021	Time Limit	: Next Surveillance
NC Grade	: Minor	Date of Closing	: 27 July 2023
Standard Ref. & Requirement	3.4.2 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>The company has conducted a Social Environment Impact Assessment (SEIA) by the Sustainability Department First Resources team in 2014.</p> <p>In this document, an adequate identification of social and environmental impacts (positive and negative) has been carried out within the scope of operations. The effort to follow up on the 2014 SIA recommendation, the company has developed a social management and monitoring plan which is developed and outlined in the social management and monitoring document for the 2019-2021 period as follows:</p> <ul style="list-style-type: none"> - Develop communication and network with stakeholders related to the company. - Improving the quality of public education. - Improving the quality of public health. - Empowerment of workers related to the company's replanting program. - Community economic empowerment. <p>However, in the process of preparing the document, it was discovered that:</p> <ol style="list-style-type: none"> 1. External stakeholders involved in the preparation of the management plan and social monitoring are still limited to the Village Head and KUD representatives around the company (Kepenuhan Barat Mulia Village and the Head of Kepenuhan Baru Village), KUD Sumber Makmur (SP2), KUD Sawit Sumber Rezeki (SP1) , KUD Jaya Bersama (SP4) and KUD Sawit Subur (SP3). The company did not paid attention to the broadly affected parties such as women, migrants, local residents, youth leaders, contractors and other affected parties. 2. Internal stakeholders did not directly involve in the management plan and social monitoring. <p>Based on interviews with external stakeholders, namely the Village Head of Kepenuhan Barat Mulia and the Village Head of Kepenuhan Baru, it was known that the village had not been involved in the preparation of the SIA management and monitoring program. So that with the limited number of parties involved in the preparation of the management plan and social monitoring, there are several issues that have not been identified that have been monitored and managed in a comprehensive and integrated manner, for example;</p> <ul style="list-style-type: none"> - Road damage and road dust during the dry season that is passed by operational transportation. - Slow response to letter or send a request for proposal. <p>Non-Conformance Description (filled by auditor): The social impact management and monitoring plan has not been developed with the participation of widely affected stakeholders. Therefore, there are several issues that have not been fully identified, monitored and managed in a participatory approach.</p> <p>Root Cause Analysis (filled by organization audited):</p> <p>Social Relation Manager has not conducted the participative approach monitoring.</p> <p>Correction (filled by organization audited):</p>			

Social Relation Manager has identified SIA program in participatory approach by involving local community in interview and questionnaire.	
Corrective Action (filled by organization audited): The company makes sure to evaluate SIA with participatory approach and involving relevant stakeholders.	
Assessor Evaluation and Conclusion (filled by auditor):	
Follow up on next audit (filled by auditor):	
Auditor Verification	
<ul style="list-style-type: none"> Based on SIA evaluation report PT PISP Sei Hitam Estate 2022-2023, which also containing SIA monitoring and management program, it can be confirmed the involvement of internal and external stakeholders. The external stakeholders are Kepenuhan Mulya Barat Village and SP1 Village, the local youth, and Babinsa Kepenuhan Mulya Barat Village. The internal stakeholders are SPSI PUK-PT PISP, Gender Committee, and employee representatives. The internal stakeholder 's involvement in identifying the relevant issue, therefore the proper solution can be created. For instance: The empowerment program for employee who are affected by the replanting. Based on the letter of Approval for Job Reassignment No 020.4/SAH/04/V/2023, on April 28, 2023. There were 7 employees got reassignment to PT Panca Surya Agroindo. SIA program for external stakeholders such as the scholarship program for 2022/2023 with total IDR 22,575,000 on February 16, 2023 and for the next term on June 7, 2023 with the same amount. 	
Verified by	: Afiffuddin/Dinda Febrima Napitupulu

NCR No.	: 2021.03	Issued by	: Afiffuddin
Date Issued	: 27 August 2021	Time Limit	: 12 months (recommendation 9 months)
NC Grade	: Major	Date of Closing	: 13 December 2021
Standard Ref. & Requirement	3.7.1 A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender-specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training		
Evidence observed (filled by auditor):			
<ul style="list-style-type: none"> Based on the results of the review of the List of Names of Heavy Equipment Operators, Steam Boiler Operators and Pressure Operators Mill, it is known that there are 2 dump truck operators who have Surat Izin Operator (license) for heavy equipment (valid until 2024) and 8 steam boiler operators who have license (valid until 2023). However, proof of license ownership has not been shown yet. Based on the results of field observations at Perdana Intisawit Perkasa Mill and interviews with management, the following conditions were found: <ul style="list-style-type: none"> There is 1 operator working at the engine room station. Based on management information, it is known that there are 3 pesawat tenaga produksi operators in mill (3 shifts). There is 1 welder working in the welding area of the workshop mill. Peraturan Menteri Ketenagakerjaan No. 38 of 2016 concerning <i>Keselamatan dan Kesehatan Kerja Pesawat Tenaga dan Produksi</i>; and Peraturan Menteri Tenaga Kerja dan Transmigrasi No. 02 of 1982 concerning <i>Kualifikasi Juru Las di Tempat Kerja</i> mentions the obligation to have a license for operators. 			

- Until the Stage-2 assessment is completed, the company has not yet been able to show the training plan for operators as required by the regulations.

Non-Conformance Description (filled by auditor):

Based on the explanation above, it is known that the company has not been able to show a documented training program plan for each worker taking into account the specific needs according to the RSPO principles and criteria.

Root Cause Analysis (filled by organization audited):

The implementation of the SIO monitoring results has not been optimal due to the covid pandemic and activity restrictions by the regional and central governments so that the implementation of the training is delayed

Correction (filled by organization audited):

1. Certificate of OHS Technical Guidance of OHS Dump Truck Operators on behalf of AR (initials), dated May 20, 2019.
2. OHS Technical Guidance Certificate of OHS Dump Truck Operators on behalf of MRS (initials), dated May 20, 2019.
3. Certificate of OHS Technical Development for Steam Aircraft Operators Class I OHS Steam Operators on behalf of SPR (initials), BSP (initials), BSW (initials), DSB (initials), FDP (initials), IDH (initials), PJN (initials), initials) and WSP (initials), 23 November 2018.
4. Minutes of Training for power and production aircraft operators, dated October 29, 2021, which among others explains that training has been carried out on October 25 – 28, 2021, in collaboration with PT Arpindo Multi Utama.
5. PT PISP Training Needs Identification Document for the period January – December 2021, which includes identification of license training for power and production aircraft operators and training of welder certification.
6. Certificate (temporary) issued by PT Arpindo Multi Utama to RS (initials) and RMD (initials), dated October 28, 2021, for participating in the K3 Development of Diesel Motor Operators on October 25 – 28, 2021.
7. Work plan for the implementation of PT PISP's SMK3 for the period 2021 – 2022, September 6, 2021, which explains the Production Workforce Operator Certification training is planned for October 2021 and welder certification training in May 2022.

Corrective Action (filled by organization audited):

- Evaluate the plan for the SIO training program regularly in the Management Review.
- OHS PIC PISP together with the learning center monitors the training of workers and is evaluated once a year

Assessor Evaluation and Conclusion (filled by auditor):

Verification November 5, 2021:

The unit of certification shows evidence of improvement as follows:

1. Certificate of OHS Technical Guidance of Dump Truck Operators on behalf of AR (initials), dated May 20, 2019.
2. OHS Technical Guidance Certificate of Dump Truck Operators on behalf of MRS (initials), dated May 20, 2019.
3. Certificate of OHS Technical Development for Steam Aircraft Operators Class I Steam Operators on behalf of SPR (initials), BSP (initials), BSW (initials), DSB (initials), FDP (initials), IDH (initials), PJN (initials), initials) and WSP (initials), 23 November 2018.
4. Minutes of Training for power and production aircraft operators, dated October 29, 2021, which among others explains that training has been carried out on October 25 – 28, 2021, in collaboration with PT Arpindo Multi Utama.
5. PT PISP Training Needs Identification Document for the period January – December 2021, which includes identification of license training for power and production aircraft operators and training of welder certification.
6. Certificate (temporary) issued by PT Arpindo Multi Utama to RS (initials) and RMD (initials), dated October 28, 2021, for participating in the K3 Development of Diesel Motor Operators on October 25 – 28, 2021.
7. Work plan for the implementation of PT PISP's SMK3 for the period 2021 – 2022, September 6, 2021, which explains the Production Workforce Operator Certification training is planned for October 2021 and welder certification training in May 2022.

Verification December 13, 2021

Submitted proof of improvement, root cause analysis and corrective actions have been accepted.
The non-conformance is declared fulfilled and will be observed in the next assessment.

Verified by : **Afiffuddin**

NCR No.	: 2021.04	Issued by	: Afiffuddin
Date Issued	: 27 August 2021	Time Limit	: 12 months (recommendation 9 months)
NC Grade	: Major	Date of Closing	: 13 December 2021
Standard Ref. & Requirement	6.7.3 Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		
Evidence observed (filled by auditor): <ul style="list-style-type: none">The company has SOP for Personal Protective Equipment (PPE), document number PR.FR.COP.OPA.APD, issue No. 01, issue date October 1 2019, which among other things explained that all employees who work in work locations that pose a risk to the safety and health of workers are equipped with appropriate PPE, including gloves and contractors including safety shoes, masks, and helmetsThe results of risk identification in the WWTP pond include stating the use of buoys for pond cleaning activitiesBased on the results of field observations at Mill PISP, the following conditions were found:<ul style="list-style-type: none">FFB (plasma/KKPA) truck drivers do not wear safety shoesSPSI employees as FFB unloading contractors do not use safety shoes1 kernel station operator wearing normal bootsThere are many people passing by and entering the FFB sorting area without wearing safety shoesIPAL pool operators do not use shoes, helmets and masks because they are dirtyWhen cleaning the WWTP pool, the operator does not use PPE as the result of risk identification			
Non-Conformance Description (filled by auditor): <p>Based on the explanation above, the company has not been able to show sufficient evidence that the implementation of the use of PPE has been in accordance with the plans and procedures set.</p>			
Root Cause Analysis (filled by organization audited): <ul style="list-style-type: none">Employees, loading and unloading contractors and KKPA drivers lack discipline and understanding of the use of standard PPE in the Mill due to the lack of easy-to-understand socialization media (OHS signs) at Mill entry points.Lack of supervision from security personnel at Mill entry and exit points regarding the obligation to use PPE for all contractors working within Mill			
Correction (filled by organization audited): <ol style="list-style-type: none">Prepare Circulars to External parties (SPSI and Cooperatives) regarding the obligation to use standard PPE in MillPrepare signs prohibiting entry to Mill for employees/contractors who do not use PPEReplace PPE in accordance with the existing risk identification			

Corrective Action (filled by organization audited):

- Socialization of Internal Memo from the Management of PT. PISP to KKPA Drivers, Loading and Unloading Workers and Security
- Prepare a stock of PPE at the Mill security post for contractors who do not use the PPE that has been determined by the company. With the person in charge, namely Mill Manager, Head of the PT PISP Security Unit and the Sorting Foreman.

Assessor Evaluation and Conclusion (filled by auditor):

Verification November 4, 2021

The unit of certification has shown proof of reproduction in the form of:

1. Minutes of handover and documentation (photo) of the provision of PPE, safety helmets and safety shoes to kernel operators, on August 24, 2021.
2. Minutes of handover and documentation (photo) of the provision of PPE, safety helmets and safety shoes to WWTP officers, on August 24, 2021.
3. Internal Memo from Mill Manager regarding the use of PPE for Dump Truck Drivers, loaders, and loading and unloading FFB, dated August 24, 2021.
4. Minutes of handover of the circular on the use of PPE, on August 24, 2021, receiving and documenting (photos) of the provision of PPE, safety helmets and safety shoes to kernel operators, on August 24, 2021, to the Head of SPSI (loading and unloading of FFB), FFB loading and unloading staff, plasma dump truck drivers, farmer groups and Mill employees
5. Documentation of the preparation of PPE needs for borrowing in the form of helmets and safety shoes at the Mill security post.
6. Documentation of the installation of mandatory signs for the use of PPE at the entrance to the Mill.

Verification December 13, 2021

Submitted proof of improvement, root cause analysis and corrective actions have been accepted.

The discrepancy is declared fulfilled and will be re-observed at the next assessment.

Verified by : **Afiffuddin**

NCR No.	: 2021.05	Issued by	: Radytio Puspanjana/Afiffuddin/Dinda Febrima Napitupulu
Date Issued	: 27 July 2023	Time Limit	: 25 October 2023
NC Grade	: Minor raised to Major	Date of Closing	: 4 October 2023
Standard Ref. & Requirement	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		
Evidence observed (filled by auditor): Hazardous waste			
<ul style="list-style-type: none">- The company has waste management SOP FR.CSM.OP.1 30 in December 2018 which explains that hazardous waste generated by operational activities such as used packaging contaminated with hazardous waste and used lamp stored in hazardous waste temporary storage.- Based on field visit in Stage-02 audit, there was hazardous waste located not in a licensed storage, for example:			



Employee Housing Air Hitam Estate Block B-27

- Used thinner cans hazardous waste are stored in the mill workshop office.
- Used lamp stored in mill processing office.
- Used paint container used as a POME container in mill.
- Used oil drums which are used as water reservoirs in the WWTP in mill.

Domestic Solid Waste

Domestic waste management procedure is described in the SOP for waste management with the number FR.CSM.OP.1 on December 30, 2018. In procedure, residential domestic waste is managed in several stages, namely the process of reduce, recycle, and separate organic and organic domestic waste then collected and disposed in landfill. However, based on field visits to employee housing block B-27, Air Hitam Estate, it was found scattered domestic waste.



Employee Housing Air Hitam Estate Block B-27

Domestic Liquid Waste

The procedure for managing Domestic Waste Water is explained in the SOP for waste management FR.CSM.OP.1 on December 30, 2018. In the procedure, domestic waste water generated by housing is managed by:

- Separate wastewater treatment from other activities.
- Ensuring that all wastewater produced enters the impermeable wastewater treatment plant so that no leakage occurs.
- Separating domestic wastewater and rainwater.
- Monitoring the quality of domestic wastewater in accordance with *Permenlhk P.68/Menlhk/Setjenkum.1/8/2016* concerning domestic wastewater quality standards.



Employee Housing Air Hitam Estate Block B-27

Nonconformity description (dilengkapi oleh auditor):

The company has not been able to show sufficient evidence that the management of hazardous waste, solid domestic waste and domestic waste water has been in accordance with the established procedures.

Root Cause Analysis (filled by organization audited):

The employees are not discipline enough in managing hazardous waste, wastewater, and domestic waste based on the procedure and lack of monitoring from the assistant in domestic waste management in the housing.

Correction (filled by organization audited):

The company has evidence on documentation for separating organic and anorganic waste and the housing cleaning program.

Corrective Action

The assistant has conducted socialization on domestic waste management to the employee and the estate manager has issued the letter regarding the housing sanitation.

Assessor Evaluation and Conclusion (filled by auditor):
Follow up on next audit (filled by auditor):
Auditor verification on 27 July 2023

- Based on the observation to mill employees housing in Block C22 and estate employee housing in Block B22, it was found domestic waste not in the trash bin (in front of the house and behind the house).
- The interview result with housing resident in Block 22, there was trash sack provided by the company to collect the waste. It was full in less than a week, meanwhile the waste transporting was conducted once a week.
- Based on the observation to Block 22, there was trash pit for landfill, but it was not functioning properly because it was found domestic waste scattered near the pit and the location was less than 200 meters from the housing. Twenty meters from the pit there was another landfill with two separated pit for organic and anorganic waste. But the anorganic waste was found in the organic waste pit.
- In the waste management SOP FR.CSM.OP.1 on December 30, 2018 it is stated that landfill can not be too close to the housing with minimum 200 meters.

Until ASA 1 is conducted, the company can not show enough evidence that the waste management has been implemented based on the procedure. Therefore, the non conformity in this indicator still has not complied and the status is raised to major.

Auditor verification on 4 October 2023

The company has identified the root cause analysis, correction, and corrective action. There are also some supporting evidences such as:

- The letter issued by the estate manager on housing sanitation,
- The minutes of socialization on domestic waste management to the employees,
- and documentation (pictures) on the separating the organic and anorganic waste in the waste pit and the cleaning activity in the housing (in front of the house and behind the house).

Based on that explanation, the non conformity in this indicator has complied.

Verified by	:	Afiffuddin/Dinda Febrima Napitupulu
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NCR No.	:	2021.06	Issued by	:	Radytio Puspanjana/Afiffuddin/Dinda Febrima Napitupulu
Date Issued	:	27 July 2023	Time Limit	:	25 October 2023
NC Grade	:	Minor raised to Major	Date of Closing	:	4 October 2023
Standard Ref. & Requirement	:	7.3.3 The unit of certification does not use open fire for waste disposal.			

Evidence observed (filled by auditor):

- The company has a waste management procedure without burning which is contained in the SOP for waste management with FR.CSM.OP.1 on December 30, 2018. Based on interviews and document verification, it is stated that the company does not use open fire for waste disposal.
- Based on field visits and interviews with workers in Stage-02 audit, there was burn marks in open area, for example:



Waste burn marks in WWTP



EFB burned marks in the estate

Non-Conformance Description (filled by auditor):

The company has not been able to show enough evidence on not using open fire for waste disposal.

Root Cause Analysis (filled by organization audited):

Lack of monitoring from the assistant in domestic waste management in the housing.

Correction (filled by organization audited):

The company has evidence on documentation for separating organic and anorganic waste and the housing cleaning program.

Corrective Action (filled by organization audited):

The assistant has conducted socialization on domestic waste management to the employee and the estate manager has issued the letter regarding the housing sanitation.

Assessor Evaluation and Conclusion (filled by auditor):
Follow up on next audit (filled by auditor):
Auditor Verification on 27 July 2023

Based on the observation to the housing, it is found two domestic waste burned marks in mill employees housing Block C22 and one domestic waste burned mark in estate housing Block B22.

Until this ASA 1 is conducted, the company does not have sufficient evidence on no burning activity in waste disposal. Therefore, the non conformity in this indicator still has not complied and the status is raised to major.

Auditor verification on 4 October 2023

The company has identified the root cause analysis, correction, and corrective action. There are also some supporting evidences such as:

- The letter issued by the estate manager on housing sanitation (including regarding no burning for waste disposal),
- The minutes of socialization on domestic waste management to the employees,
- and documentation (pictures) on the cleaning activity in the housing.

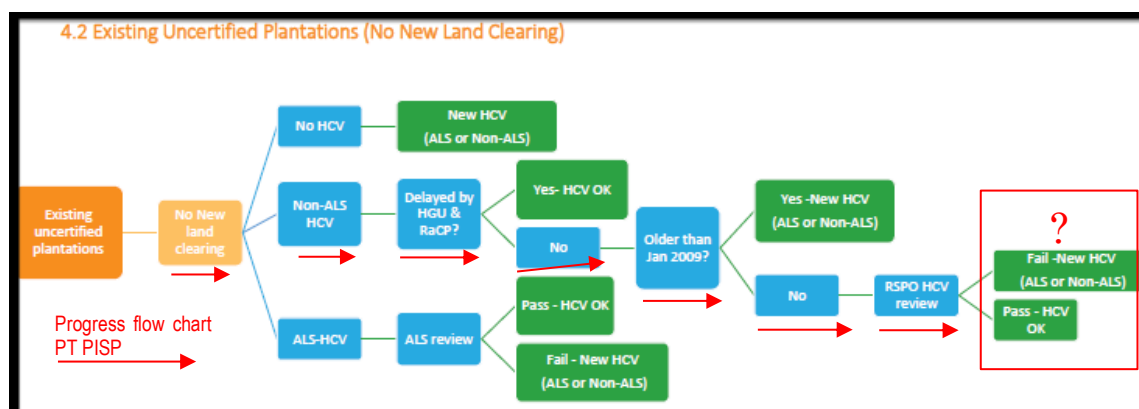
Based on that explanation, the non conformity in this indicator has complied.

Verified by : Afiffuddin/Dinda Febrima Napitupulu

NCR No.	: 2021.07	Issued by	: Radytio Puspanjana
Date Issued	: 27 August 2021	Time Limit	: 12 months (recommended 9 months)
NC Grade	: Major	Date of Closing	: 13 August 2022
Standard Ref. & Requirement	<p>7.12.2 HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>a. For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid</p> <p>b. Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.</p>		

Evidence observed (filled by auditor):

- RSPO Interpretation indicator document 7.12.2 and Annex 5 for the RSPO P&C 2018. In section 3.2 (RSPO HCV Assessment review) it is explained that HCV identification studies must be reviewed by RSPO (NDTF, No Deforestation Task Force) for plantations that are not certified and do not exist new land clearing after 15 November 2018 with a Non-ALS HCV assessment.



- Base on the area statement document obtained information that the company has 1 estate namely Perdana Inti Sawit Perkasa Estate on land clearing between 1993 and 2004. There is no new land clearing after 15 November 2018. The HCV assessment

was conducted in January 2013 by internal assessors (Non-ALS).

- The company shows an Email on the progress of PT PISP's HCV document review which includes:

Date	Evidence	Progress
24 October 2020	Email	Submitted HCV assessment documents 2013 to RSPO
13 November 2020	Email	Response from RSPO to the internal HCV assessor team FR that the document has been received and is being reviewed by an independent RSPO reviewer.
3 December 2020	Email	FR internal HCV assessor team inquired about the progress of the RSPO's review of HCV documents.
15 December 2020	Email	FR's internal HCV assessor team inquired about the progress of the RSPO's review of HCV documents.
7 January 2021	Email	FR's internal HCV assessor team inquired about the progress of the RSPO's review of HCV documents.
11 January 2021	Email	Answers from RSPO as well as attachments to PT PISP's 2013 HCV assessment document review. The company is asked to complete a HCV management and monitoring plan.
11 January 2021	Email	Answer from the FR internal HCV assessor team explaining that the HCV management and monitoring plan is separate and will be completed soon.
24 May 2021	Email	FR's internal HCV assessor team inquired about the progress of the RSPO's review of HCV documents after completing the HCV management and monitoring plan.
26 July 2021	Email	FR's internal HCV assessor team inquired about the progress of the RSPO's review of HCV documents after completing the HCV management and monitoring plan.
6 August 2021	Email	The answer from the RSPO as well as the attachment of the review of the 2013 PT PISP HCV assessment document and there are still things that need to be improved.
6 August 2021	Email	<i>Email from the internal HCV assessor team FR to all team members to immediately follow up on the review of the 2013 HCV Document from the RSPO</i>

Non-Conformance Description (filled by auditor):

The company has not been able to show an HCV assessment document that has received approval from the RSPO review results as stipulated in the RSPO Interpretation indicator document 7.12.2 and Annex 5 for the RSPO P&C 2018.

Root Cause Analysis (filled by organization audited):

The company did not understand annex 5 and indicator 7.12.2. The company had the HCV with internal assessmen in 2013, but it had not been approved by RSPO.

Correction (filled by organization audited):

The company has shown the Internal HCV assessment that had been approved by RSPO secretariat.

Corrective Action (filled by organization audited):

Sustainability team has updated the RPSO requirements regarding the HCV documents compliance regularly.

Assessor Evaluation and Conclusion (filled by auditor):

Auditor verification on 8 August 2022

The company has shown evidence, such as:

- The company sent HCV report to RSPO based on the email on 10 June 2022.
- There is an email on August 8, 2022 from RSPO No Deforestation (NDTF) which explained that the HCV document sent to RSPO regarding "Summary of feedback and remaining correction to be done".
 - **The sample size improved by redoing the interview and FGD.**
 - There is discrepancy on subdistrict and village number in page III-7 and Page III-10. Please refine it with the correct one.
 - The review can be closed off once the company submitted the final report to refine page III-7 or Page III-10.

- The company responded the email on August 8, 2022 which explained the final HCV Assessment Report revision had been sent and page III-7 or page III-10 had been revised.
- There is an email from the company regarding the review status and approval of PT PISP's HCV identification report on August 8, 2022 which explained:
 - RSPO secretariat has approved the HCV Identification Report of PT PISP with only one minor typo revision on page III-7 and page III-10 ("The review can be closed off once the company submitted the final report to refine page III-7 or Page III-10").
 - Checklist for RSPO HCV assessment Report Review Checklist has been stated complied by the RSPO secretariat (attached).
 - PT PISP has sent the final report to refine page III-7 or page III-10 (attached). Refer to the email from RSPO poin 3, therefore the review can be closed.

The company has to make sure regarding the sufficiency and compliance feedback and remaining from RSPO for point 1 The sample size improved by redoing the interview and FGD and fill the Root Cause Analysis, Correction and Corrective Action.

Based on the explanation, the NC in this indicator has not complied.

Auditor verification on 11 August 2022

- Email on August 11, 2022 from RSPO No Deforestation (NDTF) which explained all review has stated completed by RSPO.
- There is HCV PT PISP report review (appendix 2 RSPO HCV assessment review)

Based on the explanation, NC in this indicator has not complied, because the company has not completed the root cause analysis, correction, and corrective action.

Auditor verification on 13 August 2022

The company has added the information regarding the root cause analysis, correction, and corrective action.

Auditor conclusion

NC has complied.

Follow up on next audit (filled by auditor):

Auditor verification on 27 July 2023

The company has shown the correspondence with RSPO regarding HCV assessment approval by RSPO.

Verified by	:	Radytio Puspanjana
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3.4.2. Identification of Findings, Corrective Actions and Observations at ASA-1 Assessment

NCR No.	:		Issued by	:	
Date Issued	:		Time Limit	:	
NC Grade	:		Date of Closing	:	
Standard Ref. & Requirement	:				
Evidence observed (filled by auditor): <p>On this assessment, there is no new non conformity raised. However, in previous assessment (IC), there are three minor non conformities, raised become amjor non conformity as follows:</p> <ul style="list-style-type: none"> • NCR No. 2021.01 (indicator 2.2.2) • NCR No. 2021.05 (indicator 7.3.2) • NCR No. 2021.06 (indicator 7.3.3) <p>As ruled on Certification Systems clause 5.9.4b "Recurring minor NC on the same indicator in successive audits shall be raised to major.</p>					
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):					
Follow up on next audit (filled by auditor):					
Verified by	:				

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1	3.6.1	<p>All operational activities are assessed for risk to identify OHS problems. Mitigation plans and procedures are documented and implemented.</p> <p>Based on the results of a field visit to the fire monitoring tower in block C30, it is known that the location of the fire monitoring tower is near the main road and collection road and only separated by a ditch. With the condition of the fire monitoring tower being open, the company has the opportunity to ensure that the fire tower is only accessed by authorized personnel.</p>
2	6.7.1	<p>Person in charge of Occupational Safety and Health (K3) is identified. Records of periodic meetings between the person in charge and the workers are available. The interests of all parties regarding safety, health and welfare were discussed at the meeting. Any issues that arise are recorded.</p> <ul style="list-style-type: none"> The company shows PT PISP's OHS Committee application letter with number PISP1/P2K3/01/VII/2023 dated 24 July 2023 to the Head of the Riau Province Manpower and Transmigration Office. The application letter was received by the relevant agency on July 24, 2023. PT PISP's OHS Committee structure which has been determined and approved by the Estate Manager of Sei Air Hitam Estate on July 20 2023. Based on this document it is known that the OHS Committee secretary is on behalf of LIH (initials) Certificate from PT Sepakat Jaya Pertama (PJK3) with number 664/K3/SJP-PKU/VII/2023 which explains that the participants on behalf of LIH (initials) from PT Perdana Intisawit Perkasa have participated in General Occupational Safety and Health expertise training with the Ministry of Manpower of the Republic of Indonesia certification on July 11 – 23 2023. The certificate also explains that the General OHS Expert Candidate certificate, appointment letter and OHS License are still in the process of being finalized at the Ministry of Manpower of the Republic of Indonesia Based on the results of interviews with the management of PT PISP it is known that there has been a change in the management structure of OHS Committee PISP starting from March 2023 because the P2K3 Secretary has resigned and there are several administrators who are no longer working at PT PISP. The management also explained that the company had submitted changes to PT PISP's OHS Committee Structure to the Head of the Riau Province Manpower and Transmigration Office but had not been accepted because there was no Decree on the Appointment of PT PISP's General OHS Expert. <p>Based on the explanation above, the company has the opportunity to ensure the process of issuing the General OHS Expert SKP that has been stipulated by the Ministry of Manpower and Transmigration of the Republic of Indonesia and PT PISP's updated OHS Committee approval.</p>

3.4.4. Noteworthy Positive Components

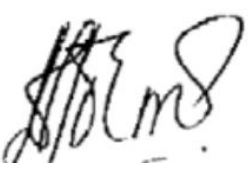

No	Description
1	Commitment to implementing the principles of sustainable palm oil plantation management.
2	The company has human resources who are competent in their respective fields.
3	Presentation of documents is quite good
4	Obtained ISPO and ISCC certificates
5	Having a biogas installation in managing POME.
6	Has a partnership program with the surrounding community

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues (Institution/ NGO/Community)	Auditor Verification
Village Head of Kepenuhan Raya Village July 25, 2023 <ul style="list-style-type: none"> • There are no issues regarding land claims and disputes • There are no issues related to environmental pollution • Has carried out fire prevention training activities in collaboration with related agencies. • Communication with the company is quite good, including through the public relations department 	<p>There are no negative issues that need further verification.</p>
PUK SPSI (Labor Union) Vice Chairman of PUK SPSI 25th July 2023 <ul style="list-style-type: none"> • Labor Union has been registered in the Ministry of Labor and Industry at Rokan Hulu Regency. • Internal meetings between the unit of certification and the union have been documented in the minutes of meeting document. • The implementation of payroll is in accordance with the determination of the minimum wage in Riau Province in 2022 and 2023. • No issue on salary payment. • Unit of certification has included all of its workers in the <i>BPJS Ketenagakerjaan</i> and <i>BPJS Kesehatan</i> programs. • In the last year there is no complaints regarding forced labor, child labor, discrimination or sexual harassment/violence. 	<p>There is no negative issue that needs further verification.</p>
Gender Committee Head of Gender Committee 25th July 2023 <ul style="list-style-type: none"> • Gender committee's Program in 2022 - 2023 has been conducted as plan, such as, socialization regarding sexual harassment and vaccination for kids. • Over the past year, no issues related to gender, discrimination, harassment, and violence. • No worker who works with chemicals is pregnant or breastfeeding, due to the policy regarding prohibition for pregnant or breastfeeding women workers to work in jobs related to chemicals. • Female workers are entitled to menstrual leave and maternity leave 	<p>There is no negative issue that needs further verification.</p>
Employee Cooperative Head of Cooperative 25th July 2023 <ul style="list-style-type: none"> • Most of the employees are cooperative members 	<p>There is no negative issue that needs further verification.</p>

Public Issues (Institution/ NGO/Community)	Auditor Verification
<ul style="list-style-type: none"> Monthly payment to the cooperative is deducted from the salary for Rp 20.000. SHU is distributed in December every year. The company provides transportation for the cooperative to get the groceries stock. 	
PT RPJ (Contractor) <ul style="list-style-type: none"> Has a bond in the form of a work agreement Workers have been registered in BPJS Health and BPJS Employment membership Contractors submit work reports every month There is no routine evaluation conducted by the company There are no problems in payment Contractor workers have received socialization regarding K3 	Related to the evaluation of regulatory compliance has been explained in indicator 2.2.2
PT Duta Teknik (Replanting Contractor) <ul style="list-style-type: none"> Has a bond in the form of a work agreement Workers have been registered in BPJS Health and BPJS Employment membership Contractors submit work reports every month There is routine evaluation conducted by the company There are no problems in payment Contractor workers have received socialization regarding K3 	There is no negative issue that needs further verification.
PT Berkat Karimar Mandiri (FFB Transport) <ul style="list-style-type: none"> Has a bond in the form of a work agreement Workers have been registered in BPJS Health and BPJS Employment membership Contractors submit work reports every month There is no routine evaluation conducted by the company There are no problems in payment Contractor workers have received socialization regarding K3 	Related to the evaluation of regulatory compliance has been explained in indicator 2.2.2
Environmental Agency of Rokan Hulu Regency. <ul style="list-style-type: none"> The company already has an Environmental Document Mandatory reports (Implementation of RKL & RPL, Liquid Waste Management, Toxic Hazardous Waste Management) have been reported Permit of storing hazardous and toxic waste which is valid for 5 (five) years and is still valid today. Toxic Hazardous Waste Management in the company has been carried out properly and reports related to Toxic Hazardous Waste Management have been carried out to Environmental Agency. 	There are no negative issues related to the company.

Public Issues (Institution/ NGO/Community)	Auditor Verification
There are no issues/reports related to environmental pollution and disturbance of conservation areas in the surrounding area due to plantation operations	
National Land Agency of Rokan Hulu Regency. <ul style="list-style-type: none"> • The communication relationship between the unit of certification and the agency in the past year has been quite good. • Over the past year, the agency has never sent a request for information or a complaint to the unit of certification. • There has never been any land dispute/claim that occurred or was reported to the agency. • Ownership of the land has been owned by the unit of certification in the form of HGU and is still valid today. 	There are no negative issues related to the company.
Plantation Agency of Rokan Hulu Regency. <ul style="list-style-type: none"> • The company has reported the Plantation Business Activity Report and the Fire Fighting Report on a regular basis • The company is quite communicative and responsive to service. • There are no social issues that threaten the company's operations. <p>The EFB price is determined by the Provincial Plantation Service once a week</p>	There are no negative issues related to the company.
Representatives of the Sumber Rezeki Cooperative <ul style="list-style-type: none"> • There is company assistance in managing the legality of the land (title of ownership) at the beginning of plasma development. • There is assistance for certified seeds from the company at the beginning of plasma development. • The company has provided training/socialization on RSPO and safe use of pesticides for farmers. • The company has provided PPE assistance for spraying activities • The company always provides information regarding the price of FFB issued by the Plantation Office • Farmers have understood the mechanism for submitting complaints to companies such as submitting letters, Hotline numbers, or verbally. • The company has provided assistance in the form of building warehouses and providing fertilizer, where payments are not made directly so that it is very helpful for farmers' finances 	In general there are no negative issues that require further verification

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p style="text-align: center;">Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end; margin-top: 100px;"> <div style="text-align: center;"> <p>PT Perdana Intisawit Perkasa Management Representative</p>  <p><u>Eko Darmawanto</u> 25 October 2023</p> </div> <div style="text-align: center;"> <p>Mutuagung Lestari Lead Auditor</p>  <p><u>Hasiholan Sihombing</u> 25 October 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.	Plantation Agency	Labuhanbatu Regency	-	Direct Interview	24 July 2023	√	
2.	Enviornmental Agency	Labuhanbatu Regency	-	Direct Interview	24 July 2023	√	
3.	Land Agency	Labuhanbatu Regency	-	Direct Interview	24 July 2023	√	
4.	Manpower Agency	Labuhanbatu Regency	-	Direct Interview	24 July 2023		√
5.	Village Heads Kepenuhan Raya Villages	Labuhanbatu Regency	-	Direct Interview	24 July 2023	√	
6.	Sumber Rezeki Cooperative	Labuhanbatu Regency	-	Direct Interview	24 July 2023	√	
7	PUK SPSI (Labor Union) Vice Chairman of PUK SPSI	PT PISP Rokan Hulu Regency	-	Direct interview	25 th July 2023	√	
8	Gender Committee Head of Gender Committee	PT PISP Rokan Hulu Regency	-	Direct interview	25 th July 2023	√	
9	Employee Cooperative Head of Cooperative	PT PISP Rokan Hulu Regency	-	Direct interview	25 th July 2023	√	
10	PT RPJ	Pekanbaru		By Phone	25 th July 2023	√	
11	PT Duta Teknik	Rokan Hulu Regency		By Phone	25 th July 2023	√	
12	PT Berkat Karimar Mandiri	Rokan Hulu Regency		By Phone	25 th July 2023	√	
13	Sawit Watch	Bogor, Indonesia	info@sawitwatch.or.id	Email	18 July 2023		√
14	WWF Indonesia	Jakarta, Indonesia	wwf-indonesia@wwf.or.id	Email	18 July 2023		√
15	WALHI	Jakarta, Indonesia	informasi@walhi.or.id	Email	18 July 2023		√
16	AMAN	Jakarta, Indonesia	rumahaman@cbn.net.id	Email	18 July 2023		√
17	PISP POM <ul style="list-style-type: none"> • 1 security people • 1 weighbridge officers • 1 grading officers • 1 WWTP officer • 1 Biogas Plants Officer • 1 EBA officer • 1 Land Application officer • 2 POM house residents in Blok C22 • 1 Loading Ramp Operator • 1 Sterilizer Operator 	PT PISP	-	Direct	25 th July 2023	√	

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
	<ul style="list-style-type: none"> • 1 Engine room Operator • 1 Boiler Operator • 1 Press station operator • 1 Hazardous Waste Storage • 1 General Storage • 1 Chemical Material Storage • 1 Workshop • 1 Water Treatment Plant 						
18	Sei Air Hitam Estate <ul style="list-style-type: none"> • 3 harvesters and 1 Foreman • 3 FFB loader • 3 herbicide applicators and 1 Foreman • 4 fertilizer worker and 1 Foreman • 1 daycare officer • 1 doctor in health facility • 1 nurse in health facility • 2 officers in workshop • 1 officer in firefighter facility • 2 officers in chemical warehouse • 1 resident in Estate Housing B22 • 2 residents in Estate Housing B27 • 1 Workshop • 1 Rinse House. • 1 Firefighting Storage • 1 Oil Storage • 1 Chemical Material Storage • 1 Fertilizer Material Storage • 1 Clinic 	PT PISP	-	Direct	25 th July 2023	√	

No	Institution/ NGO/ Community	Address	Phone/ Email	Form of Communication	Date of Contact	Response	
						Yes	No
	<ul style="list-style-type: none"> • 2 Employee 1 • Housing Complex • 1 Landfill • 1 Daycare 						

Appendix 2. Assessment Program		
DATE	24 – 28 July 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
Monday, 24 July 2023		
07:30 – 09:15 09:30 – 16:00	<ul style="list-style-type: none"> Jakarta → Pekanbaru (Garuda Indonesia GA-172) Pekanbaru → PT Perdana Intisawit Perkasa 	HAS/AFF/BEN/JON/DNA
16:00 – 17:00	Opening meeting <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	HAS/AFF/BEN/JON/DNA
Tuesday, 25 July 2023		
08:00 – 12:00	Public Consultation : <ul style="list-style-type: none"> Public consultation with stakeholder to relevant agency in Rokan Hulu Regency Public consultation with affected communities around the plantation and previous land owners (direct interview) Interviews with Gender Committees, Trade Unions, Local contractors, Employee cooperatives, third party suppliers (direct interview or by phone) 	BEN AFF DNA/JON
12:00 – 14:00	Break	HAS/AFF/BEN/JON/DNA
14:00 – 16:00	Field observation to Perdana Intisawit Perkasa Palm Oil Mill <ul style="list-style-type: none"> Supply Chain Flow (Receiving FFB, Weighing FFB), CPO tanks and PK bulking Observation of the processing and mechanism of employment aspects Observation of Chemical Storage, PPE Storage, Hazardous Waste Storage, Fire Control Simulation Mill Waste Management / WWTP, WTP, monitoring wells, mill housing 	AFF JON BEN/ DNA BEN/ DNA
16:00 – 17:00	Presentation of Daily Progress	HAS/AFF/BEN/JON/DNA
Wednesday, 26 July 2023		
08:00 – 12:00	Field Observation Sei Air Hitam Estate Aspect to be verified : <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries) and HCV Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) Implementation of Environmental Aspects, Conservation, Waste Management, Waste, LA and HCV Observation of warehouses for chemicals, fertilizers, hazardous waste warehouses, workshops, fire control facilities and worker facilities (housing, schools, religious facilities) 	AFF JON DNA BEN
12:00 – 14:00	Break	HAS/AFF/BEN/JON/DNA
14:00 – 16:00	<ul style="list-style-type: none"> Document review and completing audit checklist Verification of stakeholder consultation result and field visit 	HAS/AFF/BEN/JON/DNA
16:00 – 17:00	Presentation of Daily Progress	HAS/AFF/BEN/JON/DNA
Thursday, 27 July 2023		

DATE	24 – 28 July 2023	
PLANNED TIME	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
08:00 – 10:00	<ul style="list-style-type: none"> Document review and completing audit checklist Verification of stakeholder consultation result and field visit 	HAS/AFF/BEN/JON/DNA
10:00 – 12:00	Internal Meeting Auditor Team	HAS/AFF/BEN/JON/DNA
12:00 – 14:00	Break	HAS/AFF/BEN/JON/DNA
14:00 – 15:00	Closing Meeting <ul style="list-style-type: none"> Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timelie of CAR's, Conclusion) Comments, Responses and Questions 	HAS/AFF/BEN/JON/DNA
15:00 – 22:00	PT Perdana Intisawit Perkasa → Pekanbaru	HAS/AFF/BEN/JON/DNA
Friday, 28 July 2023		
10:45 – 12:45	Pekanbaru → Jakarta (Garuda Indonesia GA-175)	HAS/AFF/BEN/JON/DNA

