

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment**
- Annual Surveillance Assessment** (Choose an item.)
- Recertification Assessment** (Choose an item.)
- Extension of Scope**

Client Company Name / Parent Company: First Resource Limited
Client Company / Parent Company Address: APL Tower Central Park, 28th Floor Podomoro City, Jl. Letjend. S. Parman Kav. 28 Grogol Petamburan – Jakarta 11470
Certification Unit: PT Citra Agro Kencana
Location of Certification Unit: Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur 75777 Indonesia
Date of Final Report: 04/10/2022

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	First Resources Limited		
RSPO Membership Number	1-0047-08-000-00	Membership Approval Date	10/03/2008
Address	APL Tower Central Park, 28th Floor, Podomoro City, Jl. Letjend. S. Parman Kav. 28 Grogol Petamburan – Jakarta Barat, DKI Jakarta 11470 Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	PT Citra Agro Kencana – Citra Agro Kencana P		
Location / Address	Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur 75777 Indonesia		
Website	http://www.first-resources.com		
Management Representative	Eko Darmawanto	E-mail	eko.darmawanto@first-resources.com
Telephone	+62-21 2929 8888	Facsimile	+62-21 2929 8878

2. Certification Information			
Certificate Number	RSPO 770776	Certificate Start Date	04/10/2022
Date of First Certification	04/10/2022	Certificate Expiry Date	03/10/2027
Scope of Certification	Production of Palm Oil and Palm Kernel		
Visit Objectives	<ul style="list-style-type: none"> • Determination of the conformity of the client's management system, or parts of it, with audit criteria. • Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input checked="" type="checkbox"/> Initial Assessment <input type="checkbox"/> Annual Surveillance Assessment (ASA Choose an item.) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input type="checkbox"/> Choose an item. <input checked="" type="checkbox"/> Indonesia National Interpretation 2020 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	60 MT/hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
Nil			

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Citra Agro Kencana POM	Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 28' 20.09" S	115° 35' 36.20" E
Citra Agro Kencana Estate	Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 28' 20.09" S	115° 35' 36.20" E
Borneo Persada Energy Jaya Estate	Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 26' 6.48" S	101° 53' 31.39" E

5. Description of Supply Base					
New Planting Development	<input type="checkbox"/> No (no change in total planted area)		<input checked="" type="checkbox"/> Yes (please refer to Principle 7 for details)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV + HCS (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Citra Agro Kencana Estate	5,534.64	4,214.63	1,965.35	11,714.62	47%
Borneo Persada Energy Jaya Estate	667.98	1,875.39	1,593.91	4,137.28	16%
Total	6,202.62	6,090.02	5,944.73	15,851.90	39%

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Citra Agro Kencana Estate	875.76	4,658.88	0	0	4,658.88	875.76
Borneo Persada Energy Jaya Estate	16.57	651.41	0	0	651.41	16.57
Total (ha)	892.33	5,310.29	0	0	5,310.29	892.33

Note: **Only Mature area is considered as production area

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7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (Oct 2022 – Sept 2023)
		Previous license period (N/A)	Current license period (N/A)	
Citra Agro Kencana Estate	N/A	N/A	N/A	105,129
Borneo Persada Energy Jaya Estate	N/A	N/A	N/A	18,291
Total				123,420

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (Oct 2022 – Sept 2023)
		Previous license period (N/A)	Current license period (N/A)	
N/A		N/A	N/A	
Total				

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (Oct 2022 – Sept 2023)
		Previous license period (N/A)	Current license period (N/A)	
Third Party Supplier	N/A	N/A	N/A	190,518
Total				190,518

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9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	N/A	N/A	N/A	N/A
TOTAL				

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (N/A)	Actual (N/A)		Forecast (Oct 2022 – Sept 2023)
	Previous license period (N/A)	Current license period (N/A)	
FFB	FFB		FFB
	N/A	N/A	123,420 mt
	TOTAL		
CPO (OER: %)	CPO (OER: %)		CPO (OER: 26.75%)
	N/A	N/A	33,015 mt
	TOTAL		
PK (KER: %)	PK (KER: %)		PK (KER: 4.50%)
	N/A	N/A	5,554 mt
	TOTAL	N/A	

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	N/A	N/A	N/A
TOTAL			

11. Summary of Actual Volume sold					
Current License period (N/A)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	N/A	N/A	N/A	N/A	N/A
PK (MT)	N/A	N/A	N/A	N/A	N/A
Credits	N/A	N/A	N/A	N/A	N/A
Previous License period (N/A)					

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CPO (MT)	N/A				
PK (MT)	N/A				
Credits	N/A				
Note:					

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A

11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
	N/A	N/A	N/A
TOTAL		N/A	N/A

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
	N/A	N/A	N/A
TOTAL			N/A

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (N/A)			Actual (N/A)			Forecast (N/A)		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			N/A			N/A			N/A
IS-CSPO									

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IS-CSPKO								
IS-CSPKE								
CSPK								

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL		N/A	N/A	N/A	N/A	N/A

Note: 1 mt = 1 credit

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (N/A)							
Credits							
Physical							
Previous License period (N/A)							
Credits							
Physical							

13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit							
No.	Buyers Name	PalmTrace Trading License Number	FFB Sold (MT)	Certified CPO Sold (MT/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A	N/A	N/A	N/A

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)
Suite 29.01 Level 29, The Gardens North Tower,
Mid Valley City, Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia.
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Representative: Chaiyaporn Seekoa (Chaiyaporn.Seekao@bsigroup.com)
Website: www.bsigroup.com

BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI is the UK's National Standards Body. BSI provides independent, third-party certification of management systems. BSI is ASI Accredited (ASI-ACC-067) to conduct RSPO assessment since 31/10/2014 with accredited office located at Kuala Lumpur, Malaysia.

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **14 – 18 July 2022**. The audit programme is included as Section 2.3. Where applicable, prior to the initial certification and recertification audit, 30 days Public Notification was made through the RSPO and BSI website on **10 June 2022** [https://rspo.org/uploads/default/pnc/RSPO_Notifikasi_Publik_IAV_PT._Citra_Agro_Kencana_-_CAK_POM_Bahasa_\(2\).pdf](https://rspo.org/uploads/default/pnc/RSPO_Notifikasi_Publik_IAV_PT._Citra_Agro_Kencana_-_CAK_POM_Bahasa_(2).pdf)

The approach to the audit was to treat the mill and supply base as an RSPO Certification Unit. A range of occupational health and safety, environmental, best practice management, and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas, local communities engagement and workers welfare and safety.

The Critical NC close out on-site assessment was conducted on **7 September 2022**. The audit programs are included in Section 2.3.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. Indonesia National Interpretation 2020 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The minimum sample size is four estates. Sample size for certification unit with more than four (4) estates were determined based on formula $N = (\sqrt{y}) \times (z)$ where y is the number of estates and where z is the multiplier defined by risk assessment. While, the sampling of smallholders were based on the formula $(\sqrt{y}) \times (z)$; where y is total number of group member and where z is the multiplier defined by the risk assessment. The sampled smallholder listed in Appendix E.

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.

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 wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.4.

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The non-conformities for this audit are detailed in Section 3.3 and unless it is stated in this section, all previous nonconformities including minor nonconformities are remains closed.

This report is structured to provide a summary of assessment finding as provided in Appendix A. The assessment was conducted based on risk based approach sampling and therefore nonconformities may exist.

For Initial, Re-certification and Extension of Scope assessment, the report was externally reviewed by approved external peer reviewer prior to certification decision by BSI.

For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

The following table would be used to identify the locations to be audited each year in the 5 year cycle

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 4)
Citra Agro Kencana POM	X	X	X	X	X
Citra Agro Kencana Estate	X	X	X	X	X
Borneo Persada Energy Jaya Estate	X	X	X	X	X

Tentative Date of Next Visit: September 4, 2023 - September 7, 2023

Total Number of Mandays: 11 mandays

2.2 BSI Assessment Team

Name	Role	Competency
Mujinius Jalaraya	Team Leader	<p>Education: Holds a Bachelor Degree majoring in Forest Resources Conservation and Ecotourism, Bogor Agricultural University (IPB).</p> <p>Work Experience: 6 years working experience in palm oil plantations as SHE Assistant at PT. Astra Agro Lestari Tbk and Sustainability Supervisor at Teladan Prima Group. 8 years working experience as RSPO Auditor / Lead Auditor.</p> <p>Training attended: Completed ISO 9001 Lead Auditor course, ISPO Lead Auditor course, Endorsed RSPO P&C Lead Auditor course, Endorsed RSPO SCCS Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 14001 Internal Auditor Training, ISO 45001 Lead Auditor course, OHS Expert Training, SMETA Requirements Training</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this assessment, he assessed on Occupation Health Safety requirement, HIRARC, Environment responsibility, training, environment impact assessment and management plan and RSPO supply chain requirements.</p>
Edy Widodo	Team Member	<p>Education: Holds a Bachelor Degree majoring Agricultural Technology from University of Padjadjaran, Bandung.</p>

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		<p>Work Experience: 8 years working experience in palm oil industry as Agronomist and Assistant Manager in various companies. 9 year working experience as RSPO/ISPO auditor.</p> <p>Training attended: Completed ISO 9001 Lead Auditor Course, ISPO endorsed auditor course, Understanding ISO 14001 training, Auditing ISO 14001: 2004 training, Endorsed RSPO Supply Chain Certification Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, SMETA Requirements Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this assessment, he assessed on Policy and commitment, Social requirements, contract agreement, human rights, workers' welfare, smallholder welfare, Stakeholder Consultation, Legal Requirements, land & Legal issue.</p>
<p>Nanang Rusmana</p>	<p>Team Member</p>	<p>Education: Holds a Bachelor Degree of Forestry, Bogor Agricultural University (IPB)</p> <p>Work Experience: 5 years working experience in palm oil industry as SHE Assistant at PT. Astra Agro Lestari Tbk. 3 years working experience in mining industry as Environment Coordinator and SHE Coordinator with PT. Kapuas Prima Coal Group. 6 years working experience as RSPO/ISPO auditor</p> <p>Training attended: Completed ISO 9001:2015 Lead Auditor Course, ISPO Auditor Course, ISO 14001:2015 Lead Auditor Course, ISO 45001:2018 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO Supply Chain Certification Lead Auditor Course, SMK3 Auditor Course, HCV Assessor Course, General OHS Expert Course, SMETA Requirements training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this assessment he assessed on Economic management plan, mill best practices, estate best practices, natural and biodiversity conservation, Waste management, GHG, HCV.</p>
<p>Dr. Suhaili Bin Sahari</p>	<p>Peer Reviewer</p>	<p>Education: Graduated from University Technology Mara (UiTM), Malaysia in Diploma in Science in 1990. He furthers his first degree in B.Sc (Hons) in Chemistry with Industrial Chemistry in 1995 from Liverpool University, England. He later advances his study in Master in Business Administration (General) in 2002 and graduated in 2005 from University of Multimedia, Malaysia. Completed his PhD from University Science Islam Malaysia (Faculty of Economy and Muamalat - Management) under the supervision of previous University Vice Chancellor Dato' Mohd Muda.</p> <p>Work Experience: Worked with Hong Leong Group of Companies as a production executive cum TQM facilitator and continues to advance in his career as a manager and senior manager in management, production, training and quality for more than 11 years. During his tenure with Hong Leong Group of Companies, he heavily involved in strategic management decision issues such as developing SWOT analysis, Vision, Mission, Business and Corporate Strategy formulation, Acquisition and restructuring strategies. Strategic actions and implementation etc. Then he joint Kumpulan Guthrie and Sime Darby Group of Companies for more than 7 years as a manager, heads of department and Assistant Vice President in management, quality and training. Part of his duty is to strategies the departmental vision; mission,</p>

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		<p>critical success factors and action plan into actions and support the corporate strategic plan.</p> <p>Training attended:</p> <ol style="list-style-type: none"> 1. ISO 9001:2015 Lead Auditor and Internal Auditor 2. Occupation Health & Safety 3. ISO 14001:2015 Standard 4. RSPO Standards: RSPO P&C 2018 MY-NI 2019 5. MSPO Standards: MS 2530:2013 part 1, 2 , 3 and 4 6. Problem Solving Technique: 8 D, ICC, QCC, Systematic PS 7. HACCP MS 1480:2019 8. GAP Standard: Global GAP, Euro GAP 9. ASI Peer Reviewer training
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Accompanying Persons:

Name	Role
Nil	Nil

2.3 Assessment Plan

The Assessment plan was sent to the client prior to the assessment

RSPO Initial Assessment Plan

Date	Time	Subjects	MJ	EW	NR
Wednesday, 13/07/2022	06.00 – 09.35	Traveling Jakarta – Balikpapan	√	√	√
	10.00 – 24.00	Traveling Balikpapan – PT CAK	√	√	√
	09.00 – 15.00	<p>Stakeholder consultation:</p> <p>DLH Provinsi Kalimantan Timur, Dinas tenaga Kerja Provinsi Kalimantan Timur, Dewan Adat Dayak Kalimantan Timur</p>	√		
Thursday 14/07/2022	08.00 – 08.30	<p>Opening Meeting</p> <p>Presentation by PT. Citra Agro Kencana, Mill and Estate</p> <p>Presentation by BSI Indonesia</p>	√	√	√
	08.30 – 12.00	<p>Field Visit to Citra Agro Kencana Estate:</p> <ul style="list-style-type: none"> - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. - Agrochemical stores, Fertilizer store, workshops, housing, landfill, clinic, riparian zones, Hazardous Waste, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc. - Interview with: Labour Union and Gender Committee. 	√	√	√

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Date	Time	Subjects	MJ	EW	NR
	09.00 – 12.00	Stakeholder consultation: Local government of Pelalawan Regency (DLH, Disbun, Disnakertrans & BPN), Village head, surrounding community, NGO.		√	
	12.00 – 14.00	Break			
	14.00 – 17.00	Field Visit to Citra Agro Kencana Palm Oil Mill Inspection of processing, warehouse, workshop, mill wastes management, Effluent Ponds, OHS, Environment issues, POME application, workers interview, Supply chain for CPO mill, Review on SEIA documents and records, Document review, etc.	√	√	√
Friday 15/07/2022	08.00 – 12.00	Field Visit to Borneo Persada Energi Jaya Estate: - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. - Agrochemical stores, Fertilizer store, workshops, housing, landfill, clinic, riparian zones, Hazardous Waste, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc. Interview with: Labour Union and Gender Committee.	√	√	√
	12.00 – 14.00	Break	√	√	√
	14.00 – 17.00	Document Review for Mill & Estate - Occupational Health and Safety, HCV, Environment Aspect, time bound plan. - Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies. - Best Management Practice for Mill and supply chain for mill. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan. - Audit Supply Chain for CPO Mills (RSPO SCCS)	√	√	√
Saturday 16/07/2022	08.00 – 12.00	Document Review for Mill & Estate Continue	√	√	√
	12.00 – 14.00	Break	√	√	√
	14.00 – 17.00	Document Review for Mill & Estate Continue	√	√	√
Sunday 17/07/2022		Off Work Onsite	√	√	√
Monday 18/07/2022	08.00 – 10.00	Document Review for Mill & Estate Continue	√	√	√
	10.00 – 12.00	Report Preparation	√	√	√
	12.00 – 14.00	Break	√	√	√
	14.00 – 15.00	Report compilation	√	√	√
	15.00 – 16.00	Closing meeting	√	√	√

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NCR Close Out Assessment Plan

Date	Time	Subjects	MJ
Monday, 05/09/2022	08.35 – 11.50	Traveling Jakarta – Balikpapan (GA 564)	√
	12.00 – 03.00	Traveling Balikpapan – PT CAK	√
Wednesday 07/09/2022	08.00 – 08.30	Opening Meeting	√
	08.30 – 11.00	Field Visit to Citra Agro Kencana Estate/Mill - Verify NC RSPO No. 2229007-202207-M1, indicator 7.2.7 (C) - Verify NC RSPO No. 2229007-202207-M2, indicator 6.7.3 (C) - Interview with relevant auditee Document Review	√
	11.00 – 12.00	Closing meeting	
	12.00 – 13.00	Break	√
	13.00 – 03.00	Traveling PT CAK to Balikpapan	√

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Yes. First Resources Limited included 33 management units, comprise of estates and mills.	Complied
<p>Have all the estates and mills certified within five (5) years after obtaining RSPO membership?</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021</p>	<p>No. Not all estates and mills certified within five (5) years after obtaining RSPO membership. However below are the justifications:</p> <ul style="list-style-type: none"> • RSPO membership 10th March 2008. • First Resources Limited’s timebound plan begin with target year to implement RSPO P&C on 2018 – 2023. • BSI noted First Resources Limited issued with suspension related to the certification of other management unit under its subsidiary. • These events led to certification postponement for First Resources Limited and its subsidiaries. BSI have performed the RSPO Initial Certification Assessment Visit for PT. Meridan Sejatisurya Plantation on 29 June – 2 July 2015. However, upon successful certification recommendation, RSPO P&C certificate cannot be issued – as restricted out by RSPO. • The first timebound plan was to start 2015 up to 2024. Due to complaint case for First Resources Ltd. (parent company) in RSPO, causing the parent company unable to progress/fulfil the timebound plan for RSPO certification within the management units for three years (2015-2017). Therefore the certification targets planned for 2015-2017 cannot be achieved. • First Resources Ltd. have permission to start certification process in 17 April 2018: “The Complaints Panel notes that First Resources has accepted the liability calculation by the Compensation Panel, and thereby have met the 1st milestone by completing the Land Use Change Analysis (LUCA). • Accordingly, the Complaints Panel determines that the suspension related to the certification of the other management 	Complied

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	<p>units of First Resources, aside from PT Limpah Sejahtera, is lifted. First Resources may proceed with their certification process.</p> <ul style="list-style-type: none"> • Notwithstanding, while proceeding with the certification process, First Resources is required to meet the 2nd (Approval of compensation concept note by the Compensation Panel) and 3rd (Approval of Remediation and Compensation Plan by the Compensation Panel) milestones no later than 6 months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership.” <p>RSPO issued another suspension to First Resources Limited certification process from March 2019 and lifted in February 2020 due to an RSPO Complaint for PT. Limpah Sejahtera. (Letter form RSPO – Chairperson of the RSPO Complaints Panel, dated 17th February 2020, subject: Re-Complaints Panel’s Decision on the Request for the Lifting of the Suspension of the Certification Process of PT Limpah Sejahtera and all uncertified management unit)</p>	
<p>Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available.</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.</p>	<p>No, there is new acquisition in the latest timebound plan submitted by First Resources Limited in 15 August 2019 to RSPO.</p>	<p>Complied</p>
<p>Any deviations from the maximum periods requires approval by the RSPO Secretariat.</p>	<p>Yes. First Resources Limited demonstrate latest timebound plan changes to RSPO Secretariat in 15 August 2019.</p> <p>First Resources Limited’s revised the timebound plan in August 2021.</p> <p>Dated 7 October 2021, FR limited has received the email form RSPO Secretary, the statement is: Based on internal discussion and agreement, RSPO agree to approve the revised time bound plan for First Resources to certify all of its management units beyond the period of 5 years after membership, and based on the new planned year of certification as per attached...”.</p>	<p>Complied</p>

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<p>Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?</p>	<p>Yes, there is changes in the First Resources Limited's timebound plan. First Resources Limited demonstrate latest timebound plan changes to RSPO Secretariat in 15 August 2019. First Resources Limited submitted ACOP 2021 Report on 20 May 2022. The report has reviewed for the consistency.</p>	<p>Complied</p>
<p>Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised</p>	<p>Yes, there is no isolated lapse identified. First Resources Limited submitted the latest timebound plan changes to RSPO Secretariat in 15 August 2019. Based on the revised timebound plan, RSPO P&C certification of PT. Subur Arum Makmur, PT. Surya Intisari Raya, PT. Panca Surya Agrindo – was planned in 2019 and missed. P&C certification of PT. Perdana Intisawit Perkasa, PT. Limpah Sejahtera, PT. Swadaya Mukti Prakarsa – was planned for 2020 and missed. First Resources provides explanation: a. RSPO Complaints Panel issued letter to First Resources Limited, 11 March 2019 – RSPO Complaints Panel is putting suspension on First Resources Limited's subsidiaries, PT. Limpah Sejahtera and suspension of further certification processes of all other uncertified management units. - <i>Section 3 On the basis of Aforesaid, the complaints Panel hereby directs the following: 3.1 The LUCA dated 2 February 2018 and the Final Conservation Liability be made null and void, and the RaCP process is deferred; 3.2 The Respondent shall submit the latest Soil Survey, The Peat Management Plan and copies of land permits for independent review, no later than 10 working days from date of this letter; 3.3 On the basis of the above (3.2) review, it shall be determined if an on-site verification will be required to determine the depth of the peat area already planted; 3.4 Subject to the completion of 3.2 and 3.3 , and on-site verification if required, the RSPO Secretariat will engage an independent GIS consultant to conduct a fresh LUCA based on the information provided and the 2017 Kesatuan Hidrologis Gambut (KHG)</i></p>	<p>Complied</p>

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	<p><i>indicative peat maps. Cost oof the same to be borne by the Respondent. The remediation and compensation process to resume subsequently.”</i></p> <ul style="list-style-type: none"> - <i>Section 4 In light of the fact that the LUCA is deemed null and void, the Respondent’s compliance in meeting Milestone 1 in the 11 April 2017 decision of Complaints Panel is considered ineffective. Thus the suspension of the certification process of PT. Limpah Sejahtera remains in force; and the suspension of further certification processes of all other uncertified management units is reinstated. Lifting of suspension is subject to completion of activities under clause 3.4 above.</i> <p>b. RSPO Complaints Panel issued letter to First Resources Limited, 17 February 2020 – RSPO Complaints Panel is lifting suspension on First Resources Limited’s subsidiaries, PT. Limpah Sejahtera and lifting suspension of certification processes of all other uncertified management units.</p> <ul style="list-style-type: none"> - <i>Section 5 Upon taking of the above into consideration, take note that the Complaint Panel hereby allows the Respondent’s request for the lifting of the suspension of the certification process of First Resources Limited and its subsidiaries effective from the date of this letter and subject to the strict adherence of the following self-imposed conditions by the Respondents: 5.1 The Respondents shall accept the decision by the Compensations Panel on the FCL and the environmental remediation; and 5.2 the Respondent shall give full commitment to continue the next stage of RaCP;</i> <p>c. COVID-19 pandemic starting from early 2020, cannot perform onsite audit.</p>	
<p>Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised</p>	<p>No, there was no fundamental failure such as unable to justify delay in planning the assessment. The parent company demonstrates willingness to move forward and certifying the subsidiaries.</p>	<p>Complied</p>
<p>Un-Certified Units or Holdings</p>		
<p>No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance</p>	<p>BSI noted there was a violation against RSPO P&C 7.12 in First Resources Limited’s</p>	<p>Complied</p>

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<p>with RSPO P&C criterion 7.12.</p>	<p>subsidiary. It was issued with liability under RSPO Remediation and Compensation Procedure. First Resources demonstrate a letter from RSPO Complaint Panel in April 2018:</p> <p>“The Complaints Panel notes that First Resources has accepted the liability calculation by the Compensation Panel, and thereby have met the 1st milestone by completing the Land Use Change Analysis (LUCA).</p> <p>Accordingly, the Complaints Panel determines that the suspension related to the certification of the other management units of First Resources, aside from PT Limpah Sejahtera, is lifted. First Resources may proceed with their certification process.</p> <p>Notwithstanding, while proceeding with the certification process, First Resources is required to meet the 2nd (Approval of compensation concept note by the Compensation Panel) and 3rd (Approval of Remediation and Compensation Plan by the Compensation Panel) milestones, no later than 6 months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership.”</p> <p>BSI noted First Resources Limited demonstrates commitment to comply with RSPO prerequisites prior to continuing with RSPO P&C certification process.</p>	
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>First Resources Limited demonstrate effort to comply with RSPO requirements for New Planting Procedures, for new plantings since 1 January 2010. Sample seen: PT. Mitra Karya Sentosa in June 2014; PT. Ketapang Agro Lestari in 2012 (TUV Nord); PT. Borneo Persada Energy Jaya in 2012 (TUV Nord);</p>	<p>Complied</p>
<p>Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p>	<p>There was no land conflict noted, based on audit team verification to RSPO Case Tracker, RSPO RaCP Tracker, Social Media and Internet browsing.</p> <p>Audit team checked the RSPO RaCP Tracker to confirm for any land conflicts/liabilities. Audit team found RSPO RaCP Tracker stating First Resources Limited has 5 Management Units with Potential Liability; 5 LUCA</p>	<p>Complied</p>

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	<p>submitted; 2 LUCA review completed; 4 Concept Note Required; 1 Concept Note Submitted; 0 Concept Note Approved; 0 Compensation Plan Submitted; 0 Compensation Plan Endorsed; 4 Remediation Plan Required; 0 Remediation Plan Submitted; 0 Remediation Plan Approved.</p> <p>First Resources Limited indicating they have submitted the LUCA, responded to LUCA review and submitting Concept Note (where liability identified). The 5 Management Units: PT. Borneo Surya Mining Jaya: LUCA review completed; no compensation & remediation required. PT. Limpah Sejahtera: LUCA review completed; Concept Note under review process – including remediation plan. PT. Gerbang Sawit Indah: LUCA submitted and under review process. PT. Panca Surya Agrindo: LUCA submitted and under review process. PT. Swadaya Mukti Pratama: LUCA submitted and under review process.</p>	
<p>Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2</p>	<p>Based on review upon internal audit report from uncertified management unit of:</p> <ul style="list-style-type: none"> - PT. Umekah Sari Pratama, Internal audit report December 2021, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Umekah Sari Pratama has met the RSPO audit criteria; - PT. Perdana Intisawit Perkasa, Internal audit report September 2021, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Perdana Intisawit Perkasa has met the RSPO audit criteria; - PT. Setia Agro Mandiri, Internal audit report December 2021, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Surya Intisari Raya has met the RSPO audit criteria; <p>Audit team checked the RSPO website, no labor dispute complaint recorded for</p>	<p>Complied</p>

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	subsidiaries/un-certified management unit under First Resources Limited.	
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	<p>Based on review upon internal audit report from uncertified management unit of</p> <ul style="list-style-type: none"> - PT. Umekah Sari Pratama, Internal audit report December 2021, according to the internal audit report company has stated the positive assurance: there is no legal non-compliance/criterion 2.1, so the conclusion is PT Umekah Sari Pratama has met the RSPO audit criteria; - PT. Perdana Intisawit Perkasa, Internal audit report September 2021, according to the internal audit report company has stated the positive assurance: there is no legal non-compliance/criterion 2.1, so the conclusion is PT Perdana Intisawit Perkasa has met the RSPO audit criteria; - PT. Setia Agro Mandiri, Internal audit report December 2021, according to the internal audit report company has stated the positive assurance: there is no legal non-compliance/criterion 2.1, so the conclusion is PT Surya Intisari Raya has met the RSPO audit criteria; <p>Audit team checked the RSPO website, no complaint related to legal compliance recorded for subsidiaries/un-certified management unit under First Resources Limited.</p>	Complied
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	<p>Based on review upon internal audit report from uncertified management unit of:</p> <ul style="list-style-type: none"> - PT. Umekah Sari Pratama, Internal audit report December 2021, concluded no legal non-compliance; - PT. Perdana Intisawit Perkasa, Internal audit report September 2021, concluded no legal non-compliance; - PT. Setia Agro Mandiri, Internal audit report December 2021, concluded no legal non-compliance; <p>According to the internal audit report, company has stated the positive assurance: there is no legal non-compliance/ RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12, so the conclusion is PT. Borneo Persada Energy Jaya, PT. Ketapang Agro Lestari, PT. Umekah Sari Pratama, PT.</p>	Complied

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	<p>Perdana Intisawit Perkasa, and PT Setia Agro Mandiri has met the RSPO audit criteria Audit team checked the RSPO website, no complaint related to legal compliance recorded for subsidiaries/un-certified management unit under First Resources Limited.</p>	
<p>Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?</p>	<p>Based on review upon internal audit report from uncertified management unit of</p> <ul style="list-style-type: none"> - PT. Umekah Sari Pratama, Internal audit report December 2021, stipulated no Critical NC identified against criterion 2.1, 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12; - PT. Perdana Intisawit Perkasa, Internal audit report September 2021, stipulated no Critical NC identified against criterion 2.1, 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12; - PT. Setia Agro Mandiri, Internal audit report December 2021, stipulated no Critical NC identified against criterion 2.1, 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12; <p>There is violation against 7.12 in uncertified management unit PT. Limpah Sejahtera. This has been raised into RSPO Complaint Panel. First Resources Limited actively addressed the issues raised: sending latest soil survey, the peat management plan, copies of HGU certificates to RSPO Secretariat on 8 April 2019; carried out Independent Review on 25 July 2019 by Prof. Dr. Azwar Maas from Gadjah Mada University, Yogyakarta, Indonesia; Send out refreshed LUCA in October 2019.</p> <p>Sighted RSPO Complaints Panel letter dated 17 February 2020 stipulated "Complaints Panel hereby allows the Respondents request for the lifting of suspension of the certification process of First Resources Limited and its subsidiaries"</p> <p>Audit team checked the RSPO Case Tracker, 3 active complaints (status investigated) related to First Resources Limited and its subsidiaries:</p> <p>RSPO/2021/07/SW (PT Mitra Karya Sentosa a subsidiary of First Resources Limited)</p> <ul style="list-style-type: none"> • Update in case tracker dated 27 July 2022: "The CP's directive to stop the Bilateral Engagement process has been conveyed to the Parties. The Secretariat 	<p>Complied</p>

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	<p>will process the complaint in accordance with the Complaints and Appeals Procedures.”</p> <p>RSPO2021/04/EN (First Resources Limited)</p> <ul style="list-style-type: none"> • Update in case tracker dated 27 July 2022: “The ToR has been drafted and in the midst of being peer reviewed prior to submission to the CP.” • First Resources Limited is waiting for information from RSPO. <p>RSPO/2020/12/EN (PT Wahana Prima Sejati)</p> <p>Update in case tracker dated 27 July 2022: “The Briefing Note has been peer reviewed and is ready for submission to the CP”.</p> <p>First Resources Limited had just started Bilateral Engagement stage with Complainant.</p>	
<p>Have there been any stakeholder (including NGO) consultation conducted?</p>	<p>Audit team wanted to conduct stakeholder consultation upon 3 active complaints in RSPO Case Tracker. However, all of the active complaints stated the complainant as “Confidential”.</p> <p>To assess the risk of any non-compliance with the requirement audit team conducted RSPO web check on relevant complaint. No complaint related to legal compliance recorded for subsidiaries/un-certified management unit under First Resources Limited.</p>	<p>Complied</p>

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
<p>Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill’s initial certification?</p> <p>OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.</p>	<p>PT Citra Agro Kencana – Citra Agro Kencana POM has scheme smallholders.</p> <p>This is initial certification audit, the requirement will be verified in the next audit (ASA)</p>	<p>Complied</p>

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Approved Time Bound Plan

No	Unit name	Mill (YES or NO)	Location	Current RSPO TBP	Approved revised RSPO TBP
1	PT Arindo Trisejahtera	YES	Riau, Indonesia	2018	2018 - certified
2	PT Meridan Sejatisurya Plantation	YES	Riau, Indonesia	2018	2018 - certified
3	PT Subur Arum Makmur	YES	Riau, Indonesia	2019	2020 - certified
4	PT Surya Intisari Raya	YES	Riau, Indonesia	2019	2021 – certified
5	PT Perdana Intisawit Perkasa	YES	Riau, Indonesia	2020	2021 – certified
6	PT Ketapang Agro Lestari	YES	Kalimantan Timur, Indonesia	2021	2021 – certified
7	PT Limpah Sejahtera	YES	Kalimantan Barat, Indonesia	2020	2022 – LUCA review completed; Concept Note under review process including remediation plan
8	PT Panca Surya Agrindo	YES	Riau, Indonesia	2019	2023 – LUCA in review process
9	PT Swadaya Mukti Prakarsa	YES	Kalimantan Barat, Indonesia	2020	2023 – LUCA in review process
10	PT Mitra Karya Sentosa 2 (new management unit since 2020, hence, no information in the previous TBP 2019)	NO	Kalimantan Barat, Indonesia	-	2022
11	PT Citra Agro Kencana	YES	Kalimantan Timur, Indonesia	2023	2022 – audit stage 2 July 2022
12	PT Borneo Persada Energy Jaya	NO	Kalimantan Timur, Indonesia	2023	2022 – audit stage 2 July 2022
13	PT Borneo Surya Mining Jaya	NO	Kalimantan Timur, Indonesia	2022	2022
14	PT Umekah Sari Pratama	YES	Kalimantan Barat, Indonesia	2022	2023
15	PT Mitra Karya Sentosa 1	YES	Kalimantan Barat, Indonesia	2023	2023
16	PT Muriniwood Indah Industry	YES	Riau, Indonesia	2021	2023
17	PT Ciliandra Perkasa	YES	Riau, Indonesia	2022	2023
18	PT Subur Arum Makmur 2	YES	Riau, Indonesia	2023	2024
19	PT Perdana Intisawit Perkasa 2	YES	Riau, Indonesia	2023	2024
20	PT Meridan Sejatisurya	YES	Riau, Indonesia	2023	2024

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	Plantation - BA				
21	PT Priatama Riau	NO	Riau, Indonesia	2023	2024
22	PT Falcon Agri Persada	NO	Kalimantan Barat, Indonesia	2023	2024
23	PT Setia Agrindo Mandiri	YES	Riau, Indonesia	2021	2025
24	PT Surya Dumai Agrindo	NO	Riau, Indonesia	2023	2025
25	PT Pulau Tiga Lestari Jaya	NO	Kalimantan Barat, Indonesia	2023	2025
26	PT Borneo Ketapang Permai	NO	Kalimantan Barat, Indonesia	2023	2025
27	PT Gerbang Sawit Indah	NO	Riau, Indonesia	2022	2025
28	PT Indogreen Jaya Abadi	NO	Riau, Indonesia	2021	2026
29	PT Setia Agrindo Lestari	NO	Riau, Indonesia	2021	2026
30	PT Citra Palma Kencana	NO	Riau, Indonesia	2021	2026
31	PT Karya Tama Bakti Mulia	NO	Riau, Indonesia	2023	2026
32	PT Bumi Sawit Perkasa	NO	Riau, Indonesia	2023	2026
33	PT Maha Karya Bersama	NO	Kalimantan Timur, Indonesia	2023	2026

3.3 Details of Nonconformities

The nonconformities are listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During this Assessment there were two (2) Critical and two (2) Minor nonconformities raised. The PT Citra Agro Kencana Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Critical Nonconformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	2229007-202207-M1	Issued Date	18/07/2022
Due Date	18/07/2023	Closure Date	07/09/2022
Indicator & Category (Critical / Minor)	Indicator 7.2.7 (Critical)		
Statement of Nonconformity:	During field visit to BPEJ Estate it was found that the storage of pesticides is not in accordance with recognized best practices and procedure defined by company.		
Requirement Reference:	(C) Storage of all pesticides in accordance with recognized best practices.		
Objective Evidence:	<ul style="list-style-type: none"> - SOP No. FR.CSM.OP2 Safe Use of Pesticide, dated 1 September 2011. - During field visit to pesticide storage at PT BPEJ it was found that the storage was not waterproof, floor of storage was not flat - There is no MSDS for pesticide Sevin at pesticide storage PT BPEJ - There was an expired pesticide store since 2015 namely Regent - No emergency equipment was provided in area of storage PT BPEJ (hand wash/eye wash) - No emergency procedure information was provided in the pesticide storage PT BPEJ - There was no proper place for pesticide mixing. - Pesticide mixing conducted directly by TUS team in the location of pesticide application without proper equipment. - No MSDS available during pesticide application (Round up) in BPEJ Estate 		
Corrections:	<ul style="list-style-type: none"> • Repair of PT BPEJ's chemical storage warehouse accordingly with floors that are used in flat conditions and which are waterproof. <p>PT BPEJ has budgeted for the repair of the chemical storage warehouse. The budget document is stated in BILL OF QUANTITY (BQ) Pembangunan Infrastruktur PT First Resources – Pengganti Gudang Kimia BPEJ". Currently the permanent storage warehouse is in progress of completion and will be completed in October 2022. At the time of the audit, the company temporarily used plastic carpet coatings on the warehouse floor to avoid contamination in the event of a leak/spill. Majun and spill control are also provided to control if spilled chemicals in the warehouse. Current practice for pesticide storage has comply to SOP No. FR.CSM.OP2 Safe Use of Pesticide, dated 1 September 2011.</p>		

	<ul style="list-style-type: none"> • Provision of MSDS for Sevin's pesticide in the pesticide warehouse. PT BPEJ has made improvements to the provision of the Sevin MSDS document which is installed in the pesticide warehouse. During the field visit, it can be proven that Sevin's MSDS is available at the pesticide warehouse. Currently the company does not use Sevin, the remaining sevin in the warehouse have expired and were transferred to the hazardous waste storage (TPS Limbah B3) in accordance with the "Berita Acara Serah Terima Limbah B3 ke TPS LB3" dated 13 August 2022. The Sevin who was transferred along with the expired chemical Regent was 2 kg. • Transfer of expired Regent pesticides to hazardous waste storage (TPS LB3). The company has transferred expired regent chemicals to the hazardous waste storage. Evidence of transfer of expired regent chemicals can be shown in the "Berita Acara Serah Terima Limbah B3 ke TPS LB3" dated 13 August 2022. Expired regent chemicals are transferred together with 2 kg of expired chemical Sevin. • Installation of emergency response equipment (handwash and eyewash) at the pesticide storage warehouse. The company has made improvements by budgeted the permanent chemical warehouses including handwash and eyewash facilities. The budget document is presented in BILL OF QUANTITY (BQ) Pembangunan Infrastruktur PT First Resources – Pengganti Gudang Kimia BPEJ". Currently handwash and eyewash has been built in chemical storage warehouse. • Provision of emergency response procedures in BPEJ's chemical warehouse area. The company has installed information on emergency response procedures in "Langkah Keselamatan". The emergency response procedures include handling steps in the event of chemical spills, fires and other emergency situation. The company also conducted socialization of emergency response procedures and chemical handling procedures to employees on August 8, 2022. Evidence of socialization is documented in the "Socialization Training Report". During interview with warehouse keeper confirmed that they has understand the chemical handling procedures and emergency response procedure. • Provision of emergency response facilities (eyewash and handwash), second containment and permanent base/floor at the chemical mixing site at PT BPEJ's warehouse location. The company has made improvements by budgeting for the permanent of chemical warehouses including handwash and eyewash facilities. Budget documentis presented in BILL OF QUANTITY (BQ) Pembangunan Infrastruktur PT First Resources – Pengganti Gudang Kimia BPEJ". Currently handwash and eyewash has been built in chemical storage warehouse. • Carry out the process of mixing chemicals in the particular mixing place that has been prepared and the mixture that is ready to be applied is brought to the field using a transport vehicle. • The socialization was done to the sprayers not to mix the pesticide in the field, but by the foreman, so that the sprayers only sprayed materials that were ready to be applied. Socialization of chemical handling and spraying has also been carried out by the company to employees on August 8, 2022. Evidence of socialization is documented in the "Laporan Pelatihan Sosialisasi".
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Root Cause Analysis:	The management unit of PT BPEJ does not understand well the procedures for handling pesticides and lack of monitoring of the application of pesticide handling procedures to employees.
Corrective Actions:	<ul style="list-style-type: none"> The Sustainability Team and the Estate Team conducted socialization related to pesticide handling procedures to the BPEJ team (Head assistant, assistant, spray foreman, warehouse officer). Socialization of chemical handling and spraying has been carried out by the company on August 8, 2022. Evidence of socialization is documented in the "Laporan Pelatihan Sosialisasi". Monitoring of pesticide storage warehouse has programmed regularly conducted each quarter to monitor the chemical storage are in accordance with the procedure SOP No. FR.CSM.OP2 Safe Use of Pesticide, dated 1 September 2011. Company has develop the monitoring form "Check List inspeksi Keselamatan dan Kesehatan Kerja". Monitoring has been carried out on August 2022. Evidence of monitoring can be demonstrated during audit.
Assessment Conclusion:	<p>NCR Close Out Visit on 7 September 2022:</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as above.</p> <p>Based on that evidence, this Major NC's has been closed satisfactory.</p>

Non-conformity			
NCR Ref #	2229007-202207-M2	Issued Date	18/07/2022
Due Date	18/07/2023	Closure Date	07/09/2022
Indicator & Category (Critical / Minor)	Indicator 6.7.3 (Critical)		
Statement of Nonconformity:	During field visit to BPEJ Estate it was found that sampled workers (genset operator and sprayer) were not use the appropriate PPE.		
Requirement Reference:	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.		
Objective Evidence:	<ul style="list-style-type: none"> - During field visit to Genset housing PT BPEJ and interview with the operator, confirmed that he has not use the earplug/earmuff and no PPE was provided by company. - During field visit to Block G24 Afdeling I PT BPEJ it was found that sprayer workers were not use the proper masker – 3M masker use without cartridge. 		
Corrections:	<ul style="list-style-type: none"> Provision of earplugs to generator operator PT BPEJ. <p>The company has provide PPE Earplugs and Earmuff to the generator operator Afdeling I on behalf Arifin, according to "Berita Acara Serah Terima Alat pelindung Diri (APD) tanggal 13 Agustus tahun 2022". Interviews have been conducted with generator operators and it is confirmed that the generator operators have received PPE in the form of earplugs and earmuff from the company. The use of PPE earplugs/Earmuff is in accordance with the risk analysis that has been carried out by the company.</p>		

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	<ul style="list-style-type: none"> Handover of 3M mask cartridges to PT BPEJ TUS workers. The company has provide over 8 units of 3M mask cartridges to sprayer workers (for 8 sprayers). The PPE provision document was documented in the "Berita Acara Serah Terima Alat pelindung Diri (APD) tanggal 8 Agustus tahun 2022". Interviews were conducted with spray officers and it was confirmed that they had received 3M mask cartridges. The company has also disseminated the use of PPE to spray employees on August 8, 2022. Evidence of socialization is documented in the "Laporan Pelatihan Sosialisasi".
Root Cause Analysis:	Lack of understanding of BPEJ employees regarding proper use of PPE and lack of monitoring of employee PPE use in the field.
Corrective Actions:	<ul style="list-style-type: none"> The company has socializes the use of proper and correct PPE to PT BPEJ employees (Spray Foreman, Sprayer, generator officer). The socialization on the use of PPE conducted on August 8, 2022. Evidence of socialization is documented in the "Laporan Pelatihan Sosialisasi". During interview with sprayer workers and generator operator confirmed that they have understand on the use of proper PPE. Company also has develop the PPE monitoring form "Daftar Alat Pelindung Diri dan Monitoringnya". PPE monitoring to conduct monthly. monitoring implementation of PPE usage by workers has been caried out on 15 August 2022. Evidence of monitoring can be shown during audit.
Assessment Conclusion:	<p>NCR Close Out Visit on 7 September 2022: Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as above. Based on that evidence, this Major NC's has been closed satisfactory.</p>

Non-conformity			
NCR Ref #	2229007-202207-N1	Issued Date	18/07/2022
Due Date	Next Assessment	Closure Date	Next Assessment
Indicator & Category (Critical / Minor)	Indicator 6.7.2 (Minor)		
Statement of Nonconformity:	During field visit to Citra Agro Kencana and Borneo Persada Energy Estate it was found that some of emergency equipment at storage and field activity was not available accordingly.		
Requirement Reference:	Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		
Objective Evidence:	<ul style="list-style-type: none"> - During field visit to fertilizer storage PT CAK it was found that there is no hand wash and eye wash were available - During field visit to hazardous waste storage PT BPEJ it was found that there is no proper hand wash and eye wash were available - During field visit to spraying activity at Block G24 Afdeling I PT BPEJ, first aid kit provided was not completed according to regulation PER.15/MEN/VIII/2008 (only antiseptic betadine, plaster and scissor) 		

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	- During field visit to hazardous waste in PT BPEJ, there is no emergency alarm available as required by regulation.
Corrections:	- Unit management repairs emergency response equipment at fertilizer warehouses PT CAK and PT BPEJ. - Handing over the first aid kits to the spray foreman as a first aid officer in the field. - Repairing the alarm at the hazardous waste storage (TPS LB3) in PT BPEJ location.
Root Cause Analysis:	Unit management does not yet understand the procedures for emergency response procedure at the location of the fertilizer warehouse, hazardous waste (TPS LB3) and the completeness of the first aid kit at the work site.
Corrective Actions:	The sustainability team carried out socialization of handling emergency conditions and using first aid properly and correctly. Monitoring regularly the facility of emergency response in fertilizer warehouse and first aid kit in a monthly basis.
Assessment Conclusion:	Will be verified in the next assessment.

Non-conformity			
NCR Ref #	2229007-202207-N2	Issued Date	18/07/2022
Due Date	Next Assessment	Closure Date	Next Assessment
Indicator & Category (Critical / Minor)	Indicator 7.3.1 (Minor)		
Statement of Nonconformity:	Hazardous waste management was not consistently implemented as per procedure and applicable regulation.		
Requirement Reference:	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.		
Objective Evidence:	<ul style="list-style-type: none"> - During interview with paramedic in clinic Citra Agro Kencana Estate confirmed that medical waste is deliver to puskesmas without record/receipt and documentation. - Medical waste is not recorded in the "Neraca Limbah B3" and Laporan pengelolaan limbah B3. 		
Corrections:	Carry out the transfer of medical waste to the hazardous waste storage (TPS LB3) and document the evidence of delivery/record of sending medical waste to the hazardous waste storage.		
Root Cause Analysis:	The paramedics at the PT CAK clinic do not understand about the handling of B3/medical waste.		
Corrective Actions:	The company socializes the handling of medical waste to paramedics at PT CAK and monitors the management of medical waste.		
Assessment Conclusion:	Will be verified in the next assessment.		

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Opportunity for Improvements	
OFI #	Description
OFI 1	

Positive Findings	
PF #	Description
PF 1	

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	Nil	Issued Date	Nil
Due Date	Nil	Closure Date	Nil
Indicator & Category (Critical / Minor)	Nil		
Statement of Nonconformity:	Nil		
Requirement Reference:	Nil		
Objective Evidence:	Nil		
Corrections:	Nil		
Root Cause Analysis:	Nil		
Corrective Actions:	Nil		
Assessment Conclusion:	Nil		
Effectiveness Closure (for previous audit closed Critical NC):	Nil		

Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: Nil</p> <p>Verification / Follow-up actions: Nil</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2229007-202207-M1	Critical	7.2.7 (C)	18/07/2022	Closed on 07/09/2022
2229007-202207-M2	Critical	6.7.3 (C)	18/07/2022	Closed on 07/09/2022
2229007-202207-N1	Minor	6.7.2	18/07/2022	Open
2229007-202207-N2	Minor	7.3.1	18/07/2022	Open

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss PT Citra Agro Kencana Certification Unit's environmental and social performance, legal and any known dispute issues.

Meetings were conducted 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 later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

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 wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as below.

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Governmental	Dinas Lingkungan Hidup Kabupaten Kutai Barat – Bpk. H. Makulau	Phone interview
Governmental	Dinas Tenaga Kerja Kabupaten Kutai Barat: Bpk. Asrin Suroyanto (Kepala Bidang Perlindungan Tenaga Kerja dan Hubungan Industrial) Bpk. Eliyansyah (Kepala Seksi Pencegahan dan Penyelesaian Hubungan Industrial)	Phone interview
Governmental	Dinas Perkebunan, Peternakan dan Perikanan Kabupaten Kutai Barat - Bpk. Suko Relawan	Phone interview
Union	LKS-Lembaga Kerja Sama Bipartit - Bpk. Ally	Face to face interview
Internal	Gender Committee	Face to face interview

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	- Ibu Marda Datu Bua (PT CAK)	
Communities	Head of Tumpak Dahuq Village/ Petinggi Desa - Bpk. Ahmad Yani	Face to face interview
Communities	Way Somay Cooperative Bpk. Ahmad Sani	Face to face interview

Stakeholders comment	
<p>Dinas Lingkungan Hidup Kabupaten Kutai Barat</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ PT CAK and PT BPEJ has routinely reported the results of Environmental Monitoring and Management (RKL/UPL), based on data at the DLH Office last reported for the second semester of 2021. ▪ Liquid waste originating from PKS is fully utilized for Land Applications through WWTP ponds. ▪ Until the 2021-2022 period, there are no complaints or claims or issues from the public or other institutions related to environmental pollution. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> ▪ The RKL-RPL report for the second semester of 2021 PT Citra Agro Kencana and PT BPEJ, has been submitted to the DLH Kutai Barat Regency on February 11, 2022. Submission of the RKL-RPL report to the Prov. East Kalimantan on February 9, 2022. <p>LB3 Waste Report for the 4th Quarter of 2021, has been submitted to the District Environmental Office Kutai Barat on January 10, 2022. Submission of a report to the Prov. East Kalimantan on January 10, 2022.</p> <p>This is a positive response from the relevant government agencies</p>
<p>Dinas Tenaga Kerja Kabupaten Kutai Barat</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ In general, PT CAK and PT BPEJ have fulfilled their normative obligations to employees, including; Enforcement of Sectoral Minimum Wages, Provision of Holiday Allowances on time, provision of housing facilities, clean water and electricity to employees, provision of work equipment and Personal Protective Equipment (PPE), facilities for places of worship, sports for employees, school transportation for employees' children etc. ▪ Mandatory Employment Report has been submitted. ▪ PT CAK and PT BPEJ already have a Company Regulation (PP) for the period 2019-2021 which has been approved by the Kab. West Kutai on December 10, 2019, the latest PP can immediately be made for the period 2022-2024. ▪ The wages of employees at PT CAK and BPEJ are following the Decree of the Governor of East Kalimantan. ▪ The company does not yet have a Labor Union, but it already has a Bipartite Cooperation Institution (LKS) which has been registered at the Disnakertrans Kab. West Kutai ▪ There is no child labor and minors ▪ The recruitment process has been carried out in accordance with the procedures and laws and regulations. ▪ During the period of 2021-2022, there are no records related to industrial relations issues. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> ▪ Mandatory Employment Report No. Report: 0722022021 for 2021 period has been submitted to the Prov. Kalimantan Timur as of February 22, 2022

	<ul style="list-style-type: none"> ▪ Company Regulations (PP-Peraturan Perusahaan); The company currently has a Company Regulation (PP) for the period 2019-2021 which has been approved by the Manpower and Transmigration Office of Kutai Barat Regency according to Decree No. 568/2713/DTKT-BPTKHI/XII/2019 dated December 10, 2019 concerning "Enforcement of PT Citra Agro Kencana Company Regulations" valid from December 20, 2019 to December 20, 2021 and has been included in the book Registration for Legalization of Company Regulations for the Manpower and Transmigration Service Kutai Barat Regency cq. Manpower Protection and Industrial Relations Sector No. 25/PP-XII/2019. <p>However, the Company has formulated the latest Company Regulation Draft for the period 2022-2024 as of March 2022, The company has submitted an application for an extension of the Company Regulation-Peraturan Perusahaan to the Manpower and Transmigration Office of West Kutai Regency through Letter No. CAK/015/IV-2022/HRD dated April 19, 2022.</p> <ul style="list-style-type: none"> ▪ PT. CAK and PT BPEJ does not have a Labor Union, but a LKS (<i>Lembaga Kerja Sama</i>) Bipartit has been formed in accordance with the Decree of the Head of the Manpower and Transmigration Office of Kutai Barat Regency No. 568/2007/DTKT-BPTKHI/VI/2022 dated 27 June 2022 concerning "Registering the LKS Bipartit of PT Borneo Persada Energi Jaya" and for PT Citra Agro Kencana has been registered No. 568/2010/DTKT-BPTKHI/VI/2022 dated 27 June 2022 ▪ SOP Employee Recruitment SOP No. AD.PNK.HRD.R&S.002. 001 "Permanent Daily Employee Recruitment Procedure". The procedure is explained as follows: <ul style="list-style-type: none"> - If there is a need for manpower, the Plantation Assistant/Askep of the Plantation will fill out the PTK form which will be submitted to the Management of the Plantation, and the Manager of the Plantation will submit it to the Director of Plantation, - If you have obtained approval from the Plantation Director, a recruitment process will be carried out through an employment agency regarding the number of workers and types of work - Conducted socialization, selection, and check the completeness of labor administration, - The signing of the employment agreement, and then the company will arrange the departure time, ticket purchases, accommodation (consumption, lodging, transportation). - After the workers arrive at the site, the KTU will make a Minutes of Handover of Manpower and the handover of facilities provided by the company and known by the Garden Assistant/Askep of the Plantation.
<p>Dinas Perkebunan, Peternakan dan Perikanan Kabupaten Kutai Barat</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ There are no complaints or complaints from the surrounding community related to PT CAK's plantation activities ▪ The obligation to develop community plantations of 20% of the HGU (planted) has been fulfilled by PT CAK and PTBPEJ. ▪ PT CAK and PT BPEJ has obtained plantation class assessment <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> ▪ The assessment of the operational stage of the plantation class was carried out in the 2019 period by the District Plantation, Livestock and Fisheries Office. West Kutai and determination of plantations class based on the Decree of the Regent of Kutai Barat No. 529.29/K.1108/2019 on November 5, 2019 with the category of class II. ▪ In the development program for the surrounding village community, PT CAK and PT BPEJ have a partnership partnership with the surrounding community (Plasma) for oil palm plantations covering an area of 1,577.5 Ha. This cooperation is carried out based on the Partnership Cooperation Agreement with the cooperative, as follows: <ol style="list-style-type: none"> 1. Cooperation Agreement between PT Citra Agro Kencana and Oil Palm Plantation Producer Koperasi Produsen Perkebunan Kelapa Sawit Tokeetn Teguh Pola Kemiteraan No. 07/Krjs-

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	<p>PPPKSM/CAK/PK/LGL/VII/2015 dated 27 July 2015 covering an area of 818.94 ha and 698.54 ha.</p> <p>2. Cooperation Agreement between PT Citra Agro Kencana and Koperasi Produsen Perkebunan Kelapa Sawit Uee Some Pola Kemiteraan No. 07/Krjs-PPPKSM/BPEJ/PK/LGL/IV/2015 dated 27 April 2015 covering an area of 167.47 ha.</p>
<p>LKS- Lembaga Kerja Sama Bipartit</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ PT. CAK and PT BPEJ does not have a Labor Union, but a LKS (<i>Lembaga Kerja Sama</i>) Bipartit has been formed in accordance with the Decree of the Head of the Manpower and Transmigration Office of Kutai Barat Regency No. 568/2007/DTKT-BPTKHI/VI/2022 dated 27 June 2022 concerning "Registering the LKS Bipartit of PT Borneo Persada Energi Jaya" and for PT Citra Agro Kencana has been registered No. 568/2010/DTKT-BPTKHI/VI/2022 dated 27 June 2022 ▪ There are no issues related to employment in the period 2021-2022. <p>Audit Team verification and response:</p> <p>Regular meeting has been program to discuss about the issue regarding employment and the update of employment regulation. The latest of LKS Bipartite meeting has been conducted on 29 September 2021 regarding workers welfare.</p>
<p>Gender Committee</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ The Gender Committee have already established on October 1, 2021 facilitated by the Estate Manager. ▪ Gender committee already has an organizational structure for the period 2021 – 2023, chaired by Ms. Marda Datu Bua, consisting of several coordinators, includes: <ul style="list-style-type: none"> - Gender Equality Coordinator: Hernawati - Counseling Coordinator: Novalia Sari - Women's Rights Coordinator: Ayu Novita Sari - Training Coordinator: Seriyani. ▪ There are no issues related to the sexual violence and harassment <p>Audit Team verification and response:</p> <p>The gender committee at PT CAK and PT BPEJ has been established and endorsed by the Plantation Manager chaired by Ms. Marda Datu Bua on October 1, 2021.</p> <p>Organizational structure, objectives of establishment and Duties Authority and responsibilities of the Gender Committee.</p> <p>The work program of the Gender Committee for the period 2021-2023 is as follows:</p> <ol style="list-style-type: none"> 1. Conduct of socialization and transfer of knowledge related to the laws and regulations governing gender equality 2. Open a consultation and complaint room for women workers in particular 3. Following up on cases of sexual harassment and complaints of female/female workers 4. Conduct regular meetings with the company to discuss issues related to women workers and gender equality.
<p>Head of Tumpak Dahuq Village/ Petinggi Desa</p>	<p>Feedbacks:</p> <p>Village head requesting that a CSR program be held for scholarships for school children and then later have the opportunity to work at PT BPEJ Citra Agro Kencana.</p> <p>FFB price determination from the Disbun in each period should be disseminated to cooperative, after there is a report on the FFB harvest, the FFB price is known</p> <p>Audit Team verification and response:</p>

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& Way Somay Cooperative	<p>The company has a Community Empowerment Program Identification, Management and Monitoring Procedure (SOP.CSM.EAC.001 dated March 16, 2015). The SOP aims to ensure that the stages and processes of the Community Empowerment program which include identification, management, and monitoring and evaluation run effectively and efficiently.</p> <p>For job opportunities, the company will continue to pay attention to local workers who are tailored to the needs of the company's work and operations</p> <p>Periodically will update FFB price information and communicated on facilities that can be accessed by farmers.</p>
Dewan Adat Dayak Kalimantan Timur (NGO)	<p>Feedbacks:</p> <ul style="list-style-type: none"> - The Dayak Customary Council of East Kalimantan has the main job of assisting the Dayak indigenous people if there are problems such as land disputes with companies, land grabbing and other social problems. - So far, there have been no cases of land disputes between the Dayak people and PT Citra Agro Kencana and PT Borneo Persada Energy Jaya. - PT CAK and BPEJ has so far paid attention to the environment and the surrounding community with the existence of a CSR program and the development of plasma plantations for the local community. - Dayak Customary Council of East Kalimantan hopes that all companies in East Kalimantan will pay attention to the Dayak indigenous people around the company and not marginalize the Dayak indigenous people. <p>Audit Team verification and response:</p> <p>PT CAK and BPEJ has a programme of CSR to enhance the local people livelihood.</p> <p>In the development program for the surrounding village community, PT CAK and PT BPEJ have a partnership partnership with the surrounding community (Plasma) for oil palm plantations covering an area of 1,577.5 Ha. This cooperation is carried out based on the Partnership Cooperation Agreement with the cooperative, as follows:</p> <ol style="list-style-type: none"> 1. Cooperation Agreement between PT Citra Agro Kencana and Oil Palm Plantation Producer Koperasi Produsen Perkebunan Kelapa Sawit Tokeetn Teguh Pola Kemiteraan No. 07/Krjs-PPPKSM/CAK/PK/LGL/VII/2015 dated 27 July 2015 covering an area of 818.94 ha and 698.54 ha. 2. Cooperation Agreement between PT Citra Agro Kencana and Koperasi Produsen Perkebunan Kelapa Sawit Uee Some Pola Kemiteraan No. 07/Krjs-PPPKSM/BPEJ/PK/LGL/IV/2015 dated 27 April 2015 covering an area of 167.47 ha. <p>There is no land dispute with surrounding community and no grievance occur.</p>

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
Bpk. Husni T	<2010		Yes	Yes	Complied
Bpk. Yotam M.	<2010		Yes	Yes	Complied
Bpk. Rintonati	<2010		Yes	Yes	Complied
Ibu Deli	<2010		Yes	Yes	Complied

Previous land owner / user comment	
<p>Bpk. Yohanes Bpk. Husni T. Bpk. Yotam M. Bpk. Rintonati Ibu. Delly</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ The "Tali Asih" compensation process is carried out without coercion or voluntarily ▪ Tali Asih compensation was witnessed directly by the Village Head and other witnesses (nearby area). There were no land conflicts during the land compensation process. ▪ The amount of compensation is delivered transparently and with a fair value. ▪ With the partnership, it gives hope to the community to be able to improve the economy. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> ▪ PT CAK and PT BPEJ already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation ▪ In period 2010 – 2017 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Tumpak Dahug customary land-lahan. The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation. ▪ Letter of Agreement on Land As well as Planting and Building No. 09/kal/TA.Pnwg/I/2011 dated 23/01/2011 on behalf of Ngebe who resides in Mantar Village, Siluq Ngurai District, Kab. Kutai Barat, owner of KTP 6407171403580001 who legally owns a plot of land and all crops and buildings covering an area of 1,246.28 hectares located in Mantar village, Kec. Siluq Nurai, Kab. Kutai Barat. Furthermore, land acquisition for the development of oil palm plantations is a partnership program. <p>The agreement letter is also accompanied by supporting documents including:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building no. 09/KAL/TA.Pwg/x/2010 dated January 20, 2011 - Declaration of Land Ownership/Ownership (SPPAT) No. 09/KAL/TA.Pwg/x/2010 dated January 20, 2011 - Declaration Letter of Land Transfer and Planting and Building dated March 10, 2011 - Letter of Approval of Family/Heirs No. 09/SPAW/Pnwg/K.Slq/I/2011 dated 27 January 2011 - Statement Letter Not Doing Lawsuit/Calls In Any Form No. 09/Nbe-Pnwg/K.Slq/I/2011 dated 27 January 2011 - Statement letter from land owner stating the transfer of land to PT Citra Agro Kencana dated March 8, 2011 for an area of 1,246.28 Ha. - Receipt of payment of Tali Asih land area of 1,246.28 Ha to Br. Ngebe dated March 8, 2011 - Photos of the payment of Tali Asih funds by PT Citra Agro Kencana to Br. Hanging out in Mantar Village, Kec. Siluq Nurai

3.5 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that PT Citra Agro Kencana – Citra Agro Kencana POM has complied with the Indonesia National Interpretation 2020 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that PT Citra Agro Kencana – Citra Agro Kencana POM is certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Mujinius Jalaraya	Name: Eko Darmawanto
Company Name: On behalf of BSI Services Malaysia Sdn. Bhd.	Company Name: PT Citra Agro Kencana – Ciytra Agro Kencana POM
Title: Client Manager	Title: Senior Manager Sustainability
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i>  Eko Darmawanto
Date: 13/09/2022	Date: 14/09/2022

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance	
<p>Principle 1: Behave ethically and transparently</p>			
<p>Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.</p>			
<p>Criteria 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.</p>			
<p>1.1.1</p>	<p>(C) Management documents that are specified in the RSPO P&C are made publicly available.</p>	<p>The company already has a Communication Procedure No. 02 dated November 22, 2018 (FR.EMS.CIE)Rev. 01 on 24 February 2020. The procedure also explains related to information that can be accessed by stakeholders [3.6] regarding legal, environmental, social and sustainable improvement issues that can be conveyed during meetings or communication with stakeholders as follows (this submission must be in the appropriate language and form namely: Indonesian), including:</p> <ul style="list-style-type: none"> ▪ Legal (location permit, IUP or HGU) as long as it does not conflict with applicable laws/regulations ▪ Environment: (environmental policies, environmental management documents owned, RKL RPL reports, environmental achievements, identification and evaluation of environmental aspects and impacts, permits for utilization of factory waste, permits for temporary storage of B3 waste). ▪ Social (documents social activities and relations with the community). ▪ Continuous improvement (reducing the use of certain chemicals, reducing and utilizing of waste, controlling environmental & social impacts). ▪ Certificate of land rights/use rights ▪ Occupational Health and Safety (K3) Plan 	<p>Complied</p>

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		<ul style="list-style-type: none"> ▪ High Conservation Value (HCV) & High Carbon Stock (HCS) Documentation ▪ Emission prevention and reduction plans ▪ Communication Procedures (process of handling complaints and responses) ▪ Public summary of the certification audit report ▪ Human Rights Policy. 	
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders.	<p>Based on review documents and interviews with PT Citra Agro Kencana (CAK) management, all information is provided in Indonesian, while procedures and policies are presented in 2 languages, namely English and Indonesian. Reports submitted to the relevant agencies are presented in Indonesian.</p> <p>Internal documents such as employment contracts, reports to the relevant agency services are presented in Indonesian language.</p>	Complied
1.1.3	(C) Records of requests for information and responses are maintained.	<p>All requests for information regarding requests for access to information need approval from the Head of Sustainability, Head of General Affairs, and/Head of Legal. The company can refuse the request if the purpose of the request for the document is not clear.</p> <p>The provision of various information to related agencies is recorded in the "Buku Permintaan Informasi".</p> <p>In addition to providing information at the request of the relevant agencies, the provision of information is also routinely carried out to certain agencies in the form of routine reports. The routine report is a mandatory report required by applicable legal regulations, including:</p> <ul style="list-style-type: none"> ▪ The RKL-RPL report for the second semester of 2021 PT Citra Agro Kencana and PT BPEJ, has been submitted to the DLH Kutai Barat Regency on February 11, 2022. Submission of the RKL-RPL report to the Prov. East Kalimantan on February 9, 2022. 	Complied

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		<ul style="list-style-type: none"> ▪ LB3 Waste Report for the 4th Quarter of 2021, has been submitted to the District Environmental Office Kutai Barat on January 10, 2022. Submission of a report to the Prov. East Kalimantan on January 10, 2022. ▪ The P2K3 report for the fourth quarter of 2021, PT CAK and PT BPEJ, has been reported to the Manpower and Transmigration Office of East Kalimantan Province on 19 February 2022. ▪ Mandatory Employment Report No. Report: 0722022021 for the period 2021 PT Citra Agro Lestari and PT BPEJ has been submitted to the Prov. East Kalimantan as of February 22, 2021. <p>In addition to responses to the requests for information that are routine in nature, there are also responses to requests for information from stakeholders that are not routine in nature and are recorded in the log book of external incoming and outgoing letters, for example:</p> <ul style="list-style-type: none"> ▪ A request for information from the Head of Kampung Nyahing on January 4, 2022 regarding request for financial assistance for the "<i>tolak bala</i>" in Kampung Nyahing traditional event, was responded to on January 4, 2022, that the company provides financial assistance to the head of the Kampung Nyahing Petinggi Kampung Nyahing). ▪ A request for information from the Head of Kampung Nyahing on February 1, 2022 regarding request for funding assistance for the provision of clean water installation equipment in Kampung Nyahing, was responded to on February 1, 2022, that the company provides financial assistance to the head of the Kampung Nyahing Petinggi Kampung Nyahing). ▪ Requests for information from Lendian Village officials on April 16, 2022 from Sub District of Damai regarding application for assistance in providing fertilizer, have been responded to on April 16, 2022 by providing financial assistance for the provision of fertilizers. 	
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<p>1.1.4</p>	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p>	<p>The company already has a Communication Procedure No. 02 dated November 22, 2018 (FR.EMS.CIE). The procedure also explains related to information that can be accessed by stakeholders regarding legal, environmental, social and sustainable improvement issues that can be conveyed during meetings or communication with stakeholders as follows (this submission must be in the appropriate language and form namely: Indonesian), including:</p> <ul style="list-style-type: none"> ▪ Legal (location permit, IUP or HGU) as long as it does not conflict with applicable laws/regulations ▪ Environment: (environmental policies, environmental management documents owned, RKL RPL reports, environmental achievements, identification and evaluation of environmental aspects and impacts, permits for utilization of factory waste, permits for temporary storage of B3 waste). ▪ Social (documents social activities and relations with the community). ▪ Continuous improvement (reducing the use of certain chemicals, reducing and utilizing of waste, controlling environmental & social impacts). ▪ Certificate of land rights/use rights ▪ Occupational Health and Safety (K3) Plan ▪ High Conservation Value (HCV) & High Carbon Stock (HCS) Documentation ▪ Emission prevention and reduction plans ▪ Communication Procedures (process of handling complaints and responses) ▪ Public Summary of the certification audit report ▪ Human Rights Policy. 	<p>Complied</p>
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		<p>This procedure has been socialized to all stakeholders, based on "Berita Acara Stakeholder Meeting dan Sosialisasi RSPO" to the community and to plasma farmers on October 4, 2021, the material and event weight and attendance list can be shown at the time of the audit.</p>	
<p>1.1.5</p>	<p>An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.</p>	<p>PT Citra Agro Kencana has identified stakeholders around the plantation, recorded in the Stakeholder List update as of February 02, 2022, the list consist in detail related to PIC name's, relation, address and phone number, including:</p> <ol style="list-style-type: none"> 1. Provincial and Regency Level Services/Agencies: <ul style="list-style-type: none"> ▪ Environmental Agency of East Kalimantan Province and Kutai Barat Regency ▪ Regional Investment Coordinating Board (BKPM) of East Kalimantan Province and Kutai Barat Regency. ▪ National Land Agency (BPN) Prov. East Kalimantan and Kutai Barat Regency ▪ Department of Manpower Prov. East Kalimantan and Kutai Barat Regency ▪ Department of Plantation, Livestock and Fisheries of Kutai Barat Regency. ▪ Directorate General of Taxes KPP Tenggarong 2. Siluq Ngurai District Government 3. Police: Siuq Ngurai Police 4. Village Government: <ul style="list-style-type: none"> ▪ Village Government / Officials of Mantar Village and Lumpat Dahuq Village ▪ Dayak Customary Council 5. Health Service: 	<p>Complied</p>

		<ul style="list-style-type: none"> ▪ Barong Tongkok District Health Center (Puskesmas) ▪ Siluq Ngurai District Health Center (Puskesmas) <p>6. Community leaders and communities around the plantation, including the previous land owner</p> <p>7. Contractors and Suppliers: PT Jaya Harapan Nusa Sejahtera, CV Inti Jaya and PT Karunia Lumasindo Pratama</p> <p>8. Companies around the Plantation: PT Kruing Lestari Jaya, PT Ketapang Hijau Lestari, PT Kedap Sayaq Dua, PT Marsam Citra Adiperkasa</p> <p>9. NGO's: LSM FAKTA (Forum Transparansi Kutai Barat) and Dewan Adat Dayak Provinsi Kalimantan Timur</p>	
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	<p>PT Citra Agro Kencana dan PT BPEJ already has policies and declared policies related to business ethics, consisting of:</p> <ol style="list-style-type: none"> 1. Zero Fraud Tolerance Policy; document no. FR.CIA.ZFT.001 published on December 28, 2012; explain related to the general understanding within the company environment related to the incidence of fraud with the aim of: <ul style="list-style-type: none"> ▪ Communicate clearly that the company does not tolerate fraud and will provide strict sanctions for fraud perpetrators. ▪ Achieve a consistent approach in managing incidents of fraud. ▪ Define the main components of the fraud risk management framework that is generally applicable in the company <p>The Zero Fraud Risk Tolerance program at First Resources Group is a Fraud Prevention program including the Human Resources management process, proper employee recruitment and delegation of authority.</p>	Complied

		<p>2. Policies & Procedures regarding the Prohibition of Accepting Bribes, Rewards, Gifts & Other Gratuities, document No. FR.CSOP.LPSIHG.015 dated December 9, 2019. Explains the reference for all First Resources Group (FR Group) employees in following up on the prohibition of accepting bribes, rewards, gifts and other gratuities by business partners/third parties to realize company management with integrity in accordance with the Company's Policy on the First Resources Group Code of Conduct. This policy applies throughout the FR Group for transactions and interactions with business partners/third parties.</p> <p>This policy has been socialized to all employees of PT Citra Agro Kencana and PT BPEJ on 21-23 June 2022.</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana and PT BPEJ through direct meetings when signing the cooperation contract. Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-<i>Surat Komitment Perusahaan</i>, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract:</p> <ul style="list-style-type: none"> - CPO Transport Agreement Letter No. CAK/100/SPJP/XII-20/DIR dated December 31, 2020 on behalf of PT Inti Jaya (namely Riki ANggara) and has also signed a Letter of Commitment regarding the implementation of the RSPO certification system including a commitment on ethical conduct in business on 7 April 2021. - CPO Transport Agreement Letter No. CAK/101/SPJP/XII-20/DIR dated December 31, 2020 on behalf of PT Jaya Harapan Nusa Sejahtera (namely Johan Arifin) and has also signed a Letter of 	
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		<p>Commitment regarding the implementation of the RSPO certification system including a commitment on ethical conduct in business on 7 April 2021.</p> <p>Based on interviews with KTU namely Bpk. Abu Huzaifah and several employees of PT Citra Agro Kencana and PT BPEJ (Est****, Yoh*** Mil**, M. Za*** etc.) on 14-15 July 2022, that in the recruitment process there are no practices that violates the company and business code of ethics, for example: collecting money during the recruitment process, job fraud, wages and others.</p>	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	PT CAK and PT BPEJ has carried out internal monitoring and supervision related to the implementation of company procedures and policies through the Monitoring and Evaluation of SOP Procedures and Policies for the administrative aspects of plantations and mills by conducted an internal audit which were carried out on June 2022 for implementation of production procedures.	Complied
<p>Principle 2: Operate legally and respect rights Implement legal requirements as the basic principles of operation in any jurisdiction.</p>			
<p>Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.</p>			
2.1.1	(C) The unit of certification complies to relevant regulations.	<p>The company has demonstrated evidence of compliance with relevant legal requirements, such as:</p> <p><u>PT Citra Agro Kencana:</u></p> <ol style="list-style-type: none"> 1. Location permit based on the Decree of the Regent of Kutai Barat Number: 525.26/K.565b/2010 dated June 14, 2010 covering an area of 16,843 Ha located within the Lumpat Dahuq Village, Bomboy, Muara Begai, Damai Seberang and Mantar Districts, Damai and Muara Lawa Districts, West Kutai Regency, for the purposes of Oil Palm Plantation Business Development as illustrated in the map and coordinate points. The Decree has been equipped with a location permit map. Then, on April 29, 2013 the company 	Complied

		<p>obtained a Location Permit Extension Letter based on the Decree of the West Regent Number: 525.6/K.543/2013.</p> <ol style="list-style-type: none"> 2. Eligibility of ANDAL RKL an RPL (SEIA) Palm oil plantation and mill with a capacity of 60 tons/hour on behalf of PT Citra Agro Kencana located in Muara Bombay Village, Damai Seberang, Lumpat Dahuq, Mantar, Muara Nyahing, Damai sub-district and Muara Begai village, Muara Lawa district, Regency Kutai Brat, Based on the Decree of the Minister of the Environment No. 660.5/014/KA.ANDAL/BLH-KBR/IX/2010 dated September 29, 2010. 3. Plantation Business License-Izin Usaha Perkebunan (IUP) based on the Decree Kutai Barat Regency Number: 525.26/K.941 a/2010 dated November 22, 2010 concerning the Granting of an Oil Palm Plantation Business Permit for PT Ketapang Agro Sejahtera. Based on Rekomendasi Teknis from Dinas Perkebunan Prov. Kalimantan Timur on 7 Juli 2017 that the PT CAK has 1 unit Mill with installed capacity 60 Ton TBS per hour and permit capacity up to 90 Ton FFB/Hour. <p>According to the Article 32 Paragraph (1) Government Regulation no. 24 of 2018 concerning the Electronically Integrated Business Licensing Services c.q OSS (Online Single Submission) Lembaga Pengelola dan Penyelenggaraan - Management and Administration Agency, has been issued:</p> <ul style="list-style-type: none"> ▪ NIB No: 8120204920852 ▪ Company: PT Citra Agro Kencana ▪ Published on 5 September 2018 ▪ 3rd Revision on 23 February 2021 ▪ Code of KBLI 10431: Industri Minyak Mentah Kelapa Sawit (Crude Palm Oil) 	
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		<ul style="list-style-type: none"> ▪ Code of KBLI 101262: Perkebunan Buah Kelapa Sawit ▪ Code of KBLI 10432: Industri Minyak Mentah Inti Kelapa Sawit (Crude Palm Kernel Oil) <p>4. The company already has a letter from Balai Pemantapan Kawasan Hutan Wilayah IV Number: S.834/BPKH IV-3/2021 dated 16 September 2011 regarding Confirmation of Area Based on Forest Areas in East Kalimantan Province, informing the following: :</p> <ul style="list-style-type: none"> • Based on the results of plotting the Location Permit Map of PT. Citra Agro Kencana 1:250,000 scale (Attachment to Decree of the Regent of West Kutai No. 525.26/K.565b/2010 dated June 14, 2010), the area is 17,061 Ha. • Based on the Appendix Map of the S. Nyawatan Permanent Production Forest (HP) Group BATB in 1998 and the 1999 S. Lawa Permanent Production Forest Group's BATB Attachment Map, the location permit area of PT. Citra Agro Kencana is located in a Forest Area with a Permanent Production Forest Function of 453 Ha and Other Use Areas of 16,608 Ha. • Based on the Decree of the Minister of Forestry No. SK. 323/Menhut-II/2011 dated June 17, 2011 concerning PPIPIB, the requested area does not contain Primary Natural Forest and Peatland. <p>5. Decree of the Head of the National Land Agency No. 167/HGU/BPN RI/2014 dated October 24, 2014 concerning the Granting of Cultivation Rights (HGU) on behalf of PT Citra Agro Kencana on land in West Kutai Regency, East Kalimantan Province covering an area of 14,643.27 Ha, consisting 9 certificate of HGU (No. 099 – 107 year 2014).</p> <p>PT Borneo Persada Energi Jaya (BPEJ):</p>	
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		<ol style="list-style-type: none"> 1. Location permit based on the Decree of the Regent of Kutai Barat Number: 525.26/K.565a/2010 dated June 4, 2010 covering an area of 6,700 Ha located within the Lumpat Dahuq Village, Bomboy, Muara Begai, Damai Seberang and Mantar Districts, Damai and Muara Lawa Districts, West Kutai Regency, for the purposes of Oil Palm Plantation Business Development as illustrated in the map and coordinate points. The Decree has been equipped with a location permit map. 2. Eligibility of ANDAL RKL an RPL (SEIA) Palm oil plantation and mill with a capacity of 60 tons/hour on behalf of PT Borneo Persada Energi Jaya located in Muara Bombay Village, Damai Seberang, Lumpat Dahuq, Mantar, Muara Nyahing, Damai sub-district and Muara Begai village, Muara Lawa district, Regency Kutai Brat, Based on the Decree of the Minister of the Environment No. 660.5/013/AMDAL/BLH-KBR/X/2010 dated October 18, 2010. 3. Plantation Business License-Izin Usaha Perkebunan (IUP) based on the issuance of business licenses through the Electronically Integrated Business Licensing Service (OSS: One Single Submission) for Plantation Business Permits-Izin Usaha Perkebunan. <p>According to the Article 32 Paragraph (1) Government Regulation no. 24 of 2018 concerning the Electronically Integrated Business Licensing Services c.q OSS (Online Single Submission) Lembaga Pengelola dan Penyelenggaraan - Management and Administration Agency, has been issued:</p> <ul style="list-style-type: none"> ▪ NIB No: 9120408752458 ▪ Company: PT Borneo Persada Energy Jaya ▪ Published on 22 November 2010 ▪ Code of KBLI 101262: Perkebunan Buah Kelapa Sawit 	
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		<p>4. Decree of the Head of the National Land Agency No. 31/HGU/KEM-ATS/BPN/2017 dated March 10, 2017 concerning the Granting of Cultivation Rights (HGU) on behalf of PT Borneo Persada Energy Jaya on land in West Kutai Regency, East Kalimantan Province covering an area of 5,171.60 Ha, consisting 19 certificate of HGU (No. 0176 – 195 year 2017).</p> <p>The total HGU owned by PT CAK and BPEJ is 19,814.87 Ha. In the HGU there is an obligation for plasma development of 25.43% or above 20% obligation (of the planted area of 6.202,62 ha) or an area of 1,577.5 Ha.</p>	
<p>2.1.2</p>	<p>A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.</p>	<p>PT CAK and PT BPEJ already has mechanisms related to compliance with legal compliance and evaluation of compliance:</p> <p>1) Legal Requirement Procedure, No. FR.EMS.LBR dated September 1, 2011; describes the mechanism for identifying and gaining access to voluntary regulations and guidelines that apply to all aspects of the company's activities, production and services, this procedure also describes how to identify regulatory access and voluntary monitoring of regulations related to sustainable palm oil management.</p> <p>Sources of information that can be used to identify related regulations and requirements include:</p> <ul style="list-style-type: none"> ▪ National department website ▪ Publication of legislation at the national, provincial or regional level ▪ Internet (social media) discussion groups ▪ Seminars and meetings ▪ State secretary ▪ Ministry Office ▪ Local Government 	<p>Complied</p>

		<ul style="list-style-type: none"> ▪ Other related agencies (such as BAPEDAL, etc.) <p>PT CAK and PT BPEJ also has an Evaluation of Compliance procedure, No. FR.EMS.ECR dated September 1, 2011; explains the mechanism for evaluating compliance with relevant laws and regulations with environmental aspects of EMS and implementation of sustainable palm oil management.</p> <p>The Corporate Sustainable Head reviews all sources of regulations and other requirements and interprets them for implementation in operations and products.</p>	
2.1.3	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.</p>	<p>The company has compiled a Work Instruction (IK) with the code: IK.PPH.01 regarding Maintenance of HGU Stakes/pegs dated December 6, 2018 as a guide in the activities of maintaining HGU stakes. The work instructions explain the HGU benchmark standards in accordance with the Minister of Agrarian Affairs/BPN No. 3 of 1997. Monitoring and maintenance of HGU boundary markings is carried out by each estate and is carried out once a year, where the monitoring results are compiled in the form of a monitoring report on the maintenance of stakes.</p> <p>Based on the Work Instruction Code: IK.PPH.01, that monitoring and maintenance of HGU stakes is carried out once a year, the last monitoring and maintenance was carried out in September 2021 by reinstalling 8 stakes.</p> <p>The number of HGU stakes contained in the HGU certificate is as many as 120 stakes which are still in the form of cadastral measurement stakes made of wood, PT CAK and PT BPEJ has made improvements by replacing the wooden stakes into cement stakes. As of October 2021, only 8 stakes have been realized from cement, so there are still 112 HGU stakes that are still in the HGU stake replacement program. However, PT CAK and PT BPEJ has mapped and identified all HGU stakes with coordinates.</p>	Complied

		<p>In this certification audit, field observations were made to see the presence of HGU stakes and their condition, several stakes/pegs were observed including:</p> <p>PT BPEJ's Area:</p> <ul style="list-style-type: none"> - PT BPEJ Peg HGU No. 113, location in block G.20 planting year 2013 coordinates: 0° 26' 34.4" S; 115° 36' 55.6" E - PT BPEJ Peg HGU No. 123, location in block C.05 planting year 2016 coordinates: 0° 24' 50.9" S; 115° 35' 03.8" E - PT BPEJ Peg HGU No. 111, location in block G.24 planting year 2016 coordinates: 0° 27' 08.21" S; 115° 37' 02.69" E - PT BPEJ Peg HGU No. 112, location in block G.21 planting year 2016 coordinates: 0° 26' 49.95" S; 115° 37' 03.92" E <p>PT CAK's Area:</p> <ul style="list-style-type: none"> - PT CAK Peg HGU No. 001, location in block J.04 planting year 2021 coordinates: 0° 24' 50.9" S; 115° 35' 03.4" E - PT CAK Peg HGU No. 147, location in block J.05 planting year 2019 coordinates: 0° 25' 14.6" S; 115° 35' 03.7" E - PT CAK Peg HGU No. 133, location in block F.19 planting year 2013 coordinates: 0° 27' 50.53" S; 115° 33' 02.0" E - PT CAK Peg HGU No. 132, location in block E.19 planting year 2013 coordinates: 0° 27' 49.93" S; 115° 32' 42.51" E <p>Based on field observations, the condition of the HGU stakes/pegs is well maintained and in accordance with the map contained in the HGU certificate. In the cadastral measurement in the HGU certification process, the HGU area is still using wooden stakes, then PT KAL has prepared plans and programs a Program/Plan for Reinstallation of HGU Stakes as follows:</p>	
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		Entitty	Number of Stakes	Stakes number to be installed	
		PT CAK	57	01-29, 102-103, 105-129 dan 137-139	
		PT BPEJ	55	40-46, 51-97, 130-135 dan 140-141	
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.					
2.2.1	A list of contracted parties is available.	<p>PT CAK has a list of contracts and is well preserved in the format "Monitoring Kontraktor PT CAK tahun 2022", there are 5 contractors at PT CAK, monitoring is carried out for job type, job period, job progress as well as the status of BAP/payment of contracts, namely:</p> <ol style="list-style-type: none"> 1. Agreement Letter No. CAK/123/SPJP/XII-21, PT Jaya Harapan Nusa Sejahtera, CPO Transporter, dated 31 December 2021, period contract 1 January 2022 – 31 December 2022. 2. Agreement Letter No. CAK/112/SPJP/XII-21/DIR, CV Inti Jaya, CPO Transporter, dated 31 December 2021, period contract 1 January 2022 – 31 December 2022. 3. Agreement Letter No. CAK/072/SPJP/X-21/DIR, CV Inti Jaya, PK Transporter, dated 31 December 2021, period contract 1 January 2022 – 31 December 2022. 4. Borneo Persada Prima Jaya, FFB Supplier, Work Agreement No. BPPJ/029/SP/JBTBS/XII/2020 dated 31/12/2020, valid 3 years. 5. PT Borneo Surya Mining Jaya, FFB Supplier, Work Agreement, No. BSMJ/001/SP/JBTBS/I/2021 dated 04/01/2021, valid 3 years. <p>Based on interview with the General Manager and Head Clerk obtained information that the list of third parties updated in quarterly basis.</p>			Complied
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.	<p>PT CAK has a list of contracts and is well preserved in the format "Monitoring Kontraktor PT CAK tahun 2022", there are 5 contractors at PT CAK (including FFB supplier), monitoring is carried out for job type,</p>			Complied

		<p>job period, job progress as well as the status of BAP/payment of contracts, namely:</p> <ol style="list-style-type: none"> 1. Agreement Letter No. CAK/123/SPJP/XII-21, PT Jaya Harapan Nusa Sejahtera, CPO Transporter, dated 31 December 2021, period period contract 1 January 2022 – 31 December 2022. 2. Agreement Letter No. CAK/112/SPJP/XII-21/DIR, CV Inti Jaya, CPO Transporter, dated 31 December 2021, period contract 1 January 2022 – 31 December 2022. 3. Agreement Letter No. CAK/072/SPJP/X-21/DIR, CV Inti Jaya, PK Transporter, dated 31 December 2021, period contract 1 January 2022 – 31 December 2022. 4. Borneo Persada Prima Jaya, FFB Supplier, Work Agreement No. BPPJ/029/SP/JBTBS/XII/2020 dated 31/12/2020, valid 3 years. 5. PT Borneo Surya Mining Jaya, FFB Supplier, Work Agreement, No. BSMJ/001/SP/JBTBS/I/2021 dated 04/01/2021, valid 3 years. <p>The contract explains the legal requirements, as stated at the appendix 1 of contract, Point 4; Other sectors: fleet owners are obliged: not to use child labor (<18 years), do not discriminate, provide opportunities and treatment at work and do not commit acts of violence and harassment of fellow workers ".</p> <p>Point 5; Obligations: the fleet owner is obliged to obey the regulations and complete the vehicle documents, must wear personal protective equipment when working in the field or when sending FFB to Mill.</p> <p>Point 6; Ban: fleet owners are prohibited from committing fraud, theft and embezzlement of FFB, are prohibited from sexually harassing co-workers and are prohibited from attacking, abusing funds or intimidating co-workers.</p>	
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<p>2.2.3</p>	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.</p>	<p>PT CAK has a list of contracts and is well preserved in the format "Monitoring Kontraktor PT CAK tahun 2022", there are 5 contractors at PT CAK (including FFB supplier), monitoring is carried out for job type, job period, job progress as well as the status of BAP/payment of contracts, namely:</p> <p>For example:</p> <ol style="list-style-type: none"> 1. Agreement Letter No. CAK/123/SPJP/XII-21, PT Jaya Harapan Nusa Sejahtera, CPO Transporter, dated 31 December 2021, period period contract 1 January 2022 – 31 December 2022. 2. Agreement Letter No. CAK/112/SPJP/XII-21/DIR, CV Inti Jaya, CPO Transporter, dated 31 December 2021, period contract 1 January 2022 – 31 December 2022. 3. Agreement Letter No. CAK/072/SPJP/X-21/DIR, CV Inti Jaya, PK Transporter, dated 31 December 2021, period contract 1 January 2022 – 31 December 2022. 4. Borneo Persada Prima Jaya, FFB Supplier, Work Agreement No. BPPJ/029/SP/JBTBS/XII/2020 dated 31/12/2020, valid 3 years. 5. PT Borneo Surya Mining Jaya, FFB Supplier, Work Agreement, No. BSMJ/001/SP/JBTBS/I/2021 dated 04/01/2021, valid 3 years. <p>The contract explains the legal requirements, as stated at the appendix 1 of contract, Point 4; Other sectors: fleet owners are obliged: not to use child labor (<18 years), do not discriminate, provide opportunities and treatment at work and do not commit acts of violence and harassment of fellow workers ". Point 5; Obligations: the fleet owner is obliged to obey the regulations and complete the vehicle documents, must wear personal protective equipment when working in the field or when sending FFB to Mill.</p>	<p>Complied</p>
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		<p>Point 6; Ban: fleet owners are prohibited from committing fraud, theft and embezzlement of FFB, are prohibited from sexually harassing co-workers and are prohibited from attacking, abusing funds or intimidating co-workers.</p> <p>Based on public consultation with Labour Agency of Kutai Barat Regency obtained information that until this audit conducted, there was no complain or grievance record against workers issues or violation of human rights.</p>																
<p>Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.</p>																		
<p>2.3.1</p>	<p>(C) For all directly sourced FFB, Palm Oil Mill (POM) requires:</p> <ul style="list-style-type: none"> Information regarding the geolocation of FFB origins; Proof of ownership status, right/claim of the land by grower/smallholder; If relevant, valid planting/operational/trading license, or is part of a cooperative which allows the buying and selling of FFB. 	<p>The organization has maintained the data of the directly sourced FFB. The information regarding the geolocation and proof of ownerships status and IUP as also verified during audit. The document sample has been verified as follows:</p> <table border="1" data-bbox="1133 831 1973 1367"> <thead> <tr> <th>No</th> <th>Supply Base</th> <th>Geolocation</th> <th>HGU</th> <th>IUP</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Borneo Persada Energy Jaya (FR group)</td> <td>Latitude: 0° 28' 20.1", Longitude: 115° 35' 36.21"</td> <td>No. 31/HGU/KEM-ATR/BPN/2017 "HGU PT BPEJ"</td> <td>No.2017, area 5,944.72 Ha</td> </tr> <tr> <td>2</td> <td>PT Maha Karya Bersama</td> <td>Latitude: 0° 25' 38.94", Longitude: 115° 52' 20.19"</td> <td>Location Permit from Bupati Kutai Barat No. 525.26/K.617A/2010 "Izin Lokasi PT Maha Karya Bersama" dated 1 July 2010 area</td> <td>No.525.29/K.775/2011 from Bupati Kutai Barat "Pemberian Ijin Usaha Perkebunan" with area 18,628 Ha and 6,010 Ha.</td> </tr> </tbody> </table>	No	Supply Base	Geolocation	HGU	IUP	1	Borneo Persada Energy Jaya (FR group)	Latitude: 0° 28' 20.1", Longitude: 115° 35' 36.21"	No. 31/HGU/KEM-ATR/BPN/2017 "HGU PT BPEJ"	No.2017, area 5,944.72 Ha	2	PT Maha Karya Bersama	Latitude: 0° 25' 38.94", Longitude: 115° 52' 20.19"	Location Permit from Bupati Kutai Barat No. 525.26/K.617A/2010 "Izin Lokasi PT Maha Karya Bersama" dated 1 July 2010 area	No.525.29/K.775/2011 from Bupati Kutai Barat "Pemberian Ijin Usaha Perkebunan" with area 18,628 Ha and 6,010 Ha.	<p>Complied</p>
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				18,628 Ha and 6,010 Ha	dated 3 October 2011		
		3	PT Borneo Persada Prima Jaya	Latitude: 0° 21' 38", Longitude: 115° 36' 39.62"	SK HGU No. 94/HGU/BPN RI/2014 "HGU PT Borneo Perasda Prima Jaya" from Kepala Badan Pertanahan Nasional RI dated 26 June 2014, with area Luas 7,136 Ha.	No. 525.26/K.437B /2010 dated 22 November 2010 from Bupati Kutai Barat "Ijin Usaha Perkebunan", with area 8,691 Ha	
		4	PT Marsam Citra Adi Perkasa)	Latitude: 0° 0' 48.07", Longitude: 115° 39' 47.88"	SK HGU No.70/HGU/BPN Ri/2014 from Kepala Badan Pertanahan Nasional RI with area 6,395.42 Ha dated 2 April 2014	IUP No. 525.26/K.935a /2010 from Bupati Kutai Barat with area 10,857 Ha dated 22 November 2010	
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1.	Based on document verification, field visit and interview with the management revealed that there is no indirectly sourced of FFB.				Complied	
<p>Principle 3: Optimise productivity, efficiency, positive impact and resilience Implement plans, procedures and systems for continuous improvement.</p> <p>Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.</p>							

<p>3.1.1</p>	<p>(C) A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders.</p>	<p>PT CAK shows the business management plan, namely "Proyeksi PT Citra Agro Kencana Tahun 2021-2025". The business plan includes the projection of FFB production in total, costs, sales and revenues. Crop production projection/FFB yield trends over 4 years, mill extraction rates trends, cost of production. The FFB production takes into consideration the actual FFB production from 2021-2025. The business plan also taking into consideration the price forecast and financial indicators (such as inflation and currency exchange).</p> <p>PT CAK demonstrates financial report for fiscal year ends 31 December 2020. The financial report prepared by independent auditor, Ratnawati Setiadi, Register of Public Accountant No. AP.0698 on 8 June 2021 report No. 01442/2.1032/AU.1/01/0698-2/1/VI/2021 dated 8 June 2021. The auditor, in opinion mentioned that the financial report is good and comply with the Indonesian Financial Accountant Standard.</p> <p>Projection of Production for period 2021-2025</p> <table border="1" data-bbox="1131 877 1977 1375"> <thead> <tr> <th>Item</th> <th>Unit</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>FFB Production</td> <td>Ton</td> <td>78,503</td> <td>86,353</td> <td>94,989</td> <td>104,487</td> <td>114,936</td> </tr> <tr> <td>FFB Production (Scheme smallholder)</td> <td>Ton</td> <td>20,321</td> <td>22,353</td> <td>24,588</td> <td>27,047</td> <td>29,752</td> </tr> <tr> <td>Rawat TBM</td> <td>Ha</td> <td>1,126</td> <td>1,126</td> <td>1,126</td> <td>1,126</td> <td>1,126</td> </tr> <tr> <td>Rawat TM</td> <td>Ha</td> <td>5,662</td> <td>5,662</td> <td>5,662</td> <td>5,662</td> <td>5,662</td> </tr> <tr> <td>FFB Processed</td> <td>Ton</td> <td>343,181</td> <td>377,499</td> <td>415,249</td> <td>456,774</td> <td>502,451</td> </tr> <tr> <td>CPO</td> <td>Ton</td> <td>89,124</td> <td>98,150</td> <td>107,965</td> <td>118,761</td> <td>130,637</td> </tr> </tbody> </table>	Item	Unit	2021	2022	2023	2024	2025	FFB Production	Ton	78,503	86,353	94,989	104,487	114,936	FFB Production (Scheme smallholder)	Ton	20,321	22,353	24,588	27,047	29,752	Rawat TBM	Ha	1,126	1,126	1,126	1,126	1,126	Rawat TM	Ha	5,662	5,662	5,662	5,662	5,662	FFB Processed	Ton	343,181	377,499	415,249	456,774	502,451	CPO	Ton	89,124	98,150	107,965	118,761	130,637	<p>Complied</p>
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3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available.	Based on document review, it was known that the older Oil Palm Planted in 2010, so the replanting program will be held on around 2035.	Complied																					
3.1.3	The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken.	<p>Management review Citra Agro Kencana and Borneo Persada Energi Jaya Estate has conducted 16 February 2022, attended by Group Manager, Mill Manager, Head Assistant, Field Assistant, KTU and Sustainability Assistant. The management review has discussed:</p> <ul style="list-style-type: none"> - Result of RSPO Internal Audit for Estate (Citra Agro Kencana Estate & Borneo Persada Energi Jaya Estate) and Mill e.g. Governor regulation that has not been evaluated and regarding of hazardous waste handling. - Customer feedback: There is no complaint from customer for period Y 2020-2021. External complaint has been resolved by management in accordance of SOP Communication. 	Complied																					

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		Preventive & Corrective Action: conducted evaluation to all regulation; to file all letter from pubic relation; give awareness to Safety Officer to document all risk analysis file, to maintenance of the road transport.	
Criteria 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	(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification.	PT CAK (mill and estate) has action plan for continuous improvement Y2021 as follows: <ul style="list-style-type: none"> • Initiative Water Management: re-use condensate water and kernel silo heater water; recycle turbine cooler water; recycle lab extraction cooler water. • Initiative Backhoe Loader: create ramp of boiler ash and standby trailer/Bin; install shell transport fan to shell file. • Initiative reduce dirt: consistent using grading table; install FFB washing; automation of drain sand trap tank. • Decrease the use of diesel fuel in heavy equipment during empty fruit bunch evacuation, by creating dump truck queues in the evening. 	Complied
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat by Certification Body during Annual Surveillance Assessment by using the RSPO metrics template.	RSPO Metrics Templates has been shown during Stage-2 Audit	Complied
Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.			
3.3.1	(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	<u>Estate:</u> Estate has had Standard Operational Procedures (SOP) that covering entire operational activity as follows: <ul style="list-style-type: none"> • Sample taken: Operational Best Practices-Pembibitan No. MN.FR.COP.OPA.PBT dated 1 July 2012. The SOP contains Definition, responsibility, policy – related to location and hectarage of nursery area, water availability, oil palm seedling orders. There 	Complied

		<p>are two types of nursery – one stage and two-stage nursery. Pre-nursery stage and main-nursery stage explains receiving, counting and planting of seedling (including identification of abnormal seedling), watering the seedling, fertilizer application, pest and disease management for pre-nursery, weed control, seedling selection, nursery census and administrative control. There is no changes on their operational procedure for Mill and Estates.</p> <ul style="list-style-type: none"> • SOP Agronomy – Operational Best Practices Oil Palm Agronomy dated 1 July 2012, divided into: Book 1: Nursery No.FR.COP.OPA.PBT, Land Preparation No.FR.COP.OPA. PLH up to Manuring/Fertilizing No.FR.COP.OPA.PMK. Book 2: Pest & Disease Control Management No.FR.COP.OPA.PHT, up to Replanting No.FR.COP.OPA.PRM. • This SOP also consist of working instruction for receiving the seedling WI.FR.COP.CA.OPA.PBT.01 – Penerimaan Kecambah, WI.FR.COP.CA.OPA.PBT.02 – Perhitungan dan Seleksi Kecambah, WI.FR.COP.CA.OPA.PBT.03 – Penanaman Kecambah di Persemaian, WI.FR.COP.CA.OPA.PBT.04 – Perlakuan Pemisahan Bibit Ganda, WI.FR.COP.CA.OPA.PBT.05 – Penanaman Bibit di pembibitan Utama. Standar Pengukuran ST.FR.COP.OPA.PBT. There are also working instructions for the processing. <p><u>Mill:</u> CAK POM has documented and implemented procedure related to process of FFB to become CPO and PK, starts from FFB receiving to dispatch of CPO and PK. Those documents above are available in each unit.</p> <p>Based on Manuring Procedures obtain information that to increasing soil fertility and maximizing yield, estates using organic fertilizer beside inorganic. For example, EFB application with dosage 3 – 5 ton/Ha in normal soil. During the field visit in Block B-11 Afdeling II PT CAK Estate observed the EFB application in interrow.</p>	
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3.3.2	A mechanism to check consistent implementation of procedures is in place.	<p>To ensuring field implementation consistent with procedures, management has a mechanism such as:</p> <ul style="list-style-type: none"> • Annual Visit Agronomy and Visit Engineering. Last visit in CAK Estate on 14 October 2021. For Visit Engineering last visit has conducted in April 2022. • Annual Quality Control visit conducted by Quality Control Assistant. • Monthly Management Meeting. For example, there is a record of management meeting Citra Agro Kencana on # August 2021 that attended by group Manager, Estate Manager, field assistant and head clerk. • Internal audit RSPO was carried out on 16-18 February 2022, reported on "Laporan Internal Audit RSPO – Kebun & Mill PT. Citra Agro Kencana". Internal Auditor Suprayitno, Fajar Widya Darma and Indra Zulkarnain. <p>During the audit, auditor has interview QC staff for estate and mill. Through the interview obtain information as follows:</p> <ul style="list-style-type: none"> • QC in estate conducted regularly at least once a month. The items that shall verify is quality of harvesting (circle, harvesting path and FFB/loose fruit left), manuring, upkeep in immature area and replanting. • QC in mill conducted regularly at least once a month. Items to check such as quality of sortation in loading ramp, sterilizer, USB check, LTDS, wet shell, fibre cyclone, temperature in clarification, kernel silo and press station, mass balance of solid and liquid and calibration of CPO/PK production in laboratory. 	Complied
3.3.3	Records of monitoring and any actions taken are maintained and available.	<p>During the audit, auditor has observed the records of following action after Visit Agronomy and Visit Engineering as mentioned in the <i>Laporan Hasil Audit – LHA Report</i>. There is some action plan to follow up the</p>	Complied

		findings. Some issues that captured during the visit was the pruning progress.	
Criteria 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	(C) SEIA in new planting or operation including mills, is conducted independently and participatively by involving the affected stakeholders, inclusive of impact assessment from the smallholder/outgrower scheme (if any). The assessment is to be documented.	<p>PT CAK has SEIA document as per ANDAL, RKL and RPL since 2010. SEIA document was addendum in 2019:</p> <ul style="list-style-type: none"> - "Analisis mengenai Dampak Lingkungan (ANDAL) Kegiatan Perkebunan dan Pabrik Minyak Sawit di Kampung Lumpat Dahuq, Kampung Muara Bomboy, Kampung Muara Begai, kampung Damai Semberang dan kampung mantar, Kecamatan Damai dan Kecamatan muara lawa Kabupaten Kutai Barat Provinsi Kalimantan Timur. Ruang lingkup AMDAL berdasarkan Izin lokasi seluas 16.483 ha (SK Bupati Kutai Barat Nomor: 525.26/K/565b/2010) dan kapasitas Pabrik 60 ton TBS/jam. – Environmental Impact Assessment (ANDAL) of Palm Oil Plantation and Mill Activities in Lumpat Dahuq Village, Muara Bomboy Village, Muara Begai Village, Damai Seberang Village and Mantar Village, Damai District and Muara Lawa District, Kutai Barat Regency, Kalimantan Timur Province. The scope of the AMDAL based on a location permit is 16,483 ha (SK Bupati Kutai Barat Number: 525.26/K/565b/2010) and a Mill capacity of 60 tons of FFB/hour - Adendum ANDAL dan RKL-RPL Perubahan Rencana Usaha Dan/Atau Kegiatan Perkebunan Kelapa Sawit dan Pabrik Minyak Sawit, Peningkatan Kapasitas Pabrik Minyak Sawit dari 60 Ton TBS/jam menjadi 90 ton TBS/jam dan Pembangunan Pabrik Kernel Crushing plant (KCP) kapasitas 200 ton/hari, September 2021. SK Kelayakan Lingkungan berdasarkan Keputusan Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 660/93/DPMPTSP-III.SP/IX/2021 - Addendum to ANDAL and RKL-RPL Changes in Business Plans and/or Activities for Palm Oil Plantations and Palm Oil Mills, Increase in Palm Oil Mill Capacity from 	Complied

		<p>60 Tons FFB/hour to 90 tons FFB/hour and Construction of Kernel Crushing Plant (KCP) with a capacity of 200 ton/day, September 2021. Environmental Feasibility Decree based on the Decree of Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu of Kutai Barat Regency Number: 660/93/DPMPSTP-III.SP/IX/2021.</p> <p>SEIA conducted by independent consultant Integra.</p> <p>SEIA conducted by involving the affected stakeholders inclusive of impact assessment from the smallholder/outgrower scheme</p> <p>Another SEIA PT CAK has been conducted on 2012 (8 – 21 March) by independent consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia. The SEIA has conducted by involving the affected stakeholders inclusive of impact assessment from the smallholder/outgrower scheme. Stakeholders that are directly related to PT CAK are the village government, BPK (Badan Pengawas), LPM (Lembaga Pemberdayaan Masyarakat), PT CAK communities, traditional institutions, and religious institutions. While the stakeholders are not directly related to the PT CAK are district governments, other companies and Communication Public Forum.</p> <p>SEIA document are available according to document "Social and Environmental Impact Assessment PT Citra Agro Kencana".</p> <p>SEIA document and its implementation was review regularly each semester including EIA document.</p> <p>PT BPEJ:</p> <p>Another SEIA has been conducted on March 2012 by independent consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia. The SEIA has conducted by involving the affected stakeholders inclusive of impact assessment from the smallholder/outgrower scheme. Stakeholders that are directly related to PT BPEJ are the village government, BPK, LPM (Lembaga Pemberdayaan Masyarakat), PT BPEJ communities, traditional institutions, and religious institutions. While the stakeholders</p>	
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		are not directly related to the PT BPEJ are district governments, other companies and Communication Public Forum. SEIA document are available according to document "Social and Environmental Impact Assessment PT Borneo Persada Energy Jaya"	
3.4.2	For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.	Social and environmental management plan and monitoring are available in document of RKL (Rencana Kelola Lingkungan) and RPL (Rencana Pemantauan Lingkungan) and recommendation of social management and monitoring as per SEIA document: <ul style="list-style-type: none"> - Enhance communication with stakeholder by socialisation to surrounding community both formal and informal. - Involving the role of village government, ketua adat in process of land compensation. - Initiate company association in district level and regent level to develop the strategy for addressing the tenurial issue. - Provide information on employee vacancy to surrounding community according to competency. - Recruit the CSR employee according to competency. - Provide CSR program and socialize the CSR program to surrounding community - Include the riparian conservation on CSR programme. 	Complied
3.4.3	(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.	Social and environmental management and monitoring plan is implemented, reviewed and updated regularly. SEIA management and monitoring plan was reviewed each semester and reported to DLH Kabupaten Kutai barat, DLH Provinsi Kalimantan Timur and Kementrian Lingkungan Hidup dan Kehutanan. Sample seen: RKL-RPL report semester I & II year 2021 and semester I year 2022, evidence of report submission are available in "Form Serah Terima" and Tanda Terima Elektronik.	Complied

		<p>Latest report semester I year 2022 PT Citra Agro Kencana and PT Borneo Persada Energi Jaya has been submitted to DLH Kabupaten Kutai Barat on 12 July 2022.</p>	
<p>Criteria 3.5: A system for managing human resources is in place.</p>			
<p>3.5.1</p>	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives in accordance with the applicable regulation.</p>	<p>The company has a procedure for employee recruitment, recorded in the Rekrutment Karyawan Harian Tetap Procedure Doc. No. AD.PNK.HRD.R&S.0002.001.</p> <p>Separately, PT CAK and PT BPEJ has set requirements for employee recruitment in the Company Regulations (PP) for the 2022-2024 period, in Chapter IV concerning Employment Relations, which explains:</p> <ul style="list-style-type: none"> - Article 12: related to basis of acceptance, placement and transfer of employees - Article 12: related to general requirements for recruitment, including the minimum age requirement of 18 years and medical examination - Article 13: related to probationary period period for 3 months - Article 15: related to promotion - Article 51; concerning Termination of Employment (PHK: Pemutusan Hubungan Kerja) which refers to Law no. 13 of 2003. - Article 52; Termination of Employment - Article 58; Retirement: employees who are 60 (fifty-seven) years old can be honorably dismissed with pension rights in accordance with applicable regulations and or applicable company policies. <p>The Company Regulation is valid from May 30, 2022 – May 30, 2024 and has been approved based on the Decree of Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Regency No. 568/1652/DTKT-BHI/V/2022 dated May 30, 2022 and has been registered with the Dinas Tenaga Kerja dan Transmigrasi Kabupaten Kutai Barat Regency cq. Bidang Perlindungan Tenaga kerja dan</p>	<p>Complied</p>

		<p>hubungan Industrial no. 08/PP-V/2022 for PT Citra Agro Kencana and PT BPEJ.</p>	
<p>3.5.2</p>	<p>Employment procedures are implemented and records are maintained.</p>	<p>The company has a procedure for employee recruitment, recorded in the Recruitment and Selection Procedure Doc. No. FR.CHR.R&S.002 rev.01 dated 1 November 2012.</p> <p>This procedure describes the recruitment process based on the company's needs which is the responsibility of HRD for procurement. There are several types of recruitment:</p> <ul style="list-style-type: none"> - Internal recruitment; fulfilment of needs by considering the resources that already exist or are owned by the company through transfers, promotions, rotations. - External recruitment; fulfilment of manpower needs from labor sources outside the company/external through advertising media, employment agencies, educational institutions, head-hunters, campus hiring, internet and other sources. <p>Separately, PT CAK and PT BPEJ has set requirements for employee recruitment in the Company Regulations (PP) for the 2022-2024 period, in Chapter III concerning Employment Relations, which explains:</p> <ul style="list-style-type: none"> - Article 9: related to basis of acceptance, placement and transfer of employees - Article 10: related to general requirements for recruitment, including the minimum age requirement of 18 years and medical examination - Article 11: related to probationary period period for 3 months - Article 15: related to promotion <p>Verification of employee appointment documents: Appointment of employees Surat <i>Perjanjian Kerja</i>, based on the decision letter from the Group Manager No. 172/SPK-CAKM/II-2021 dated 5 April 2021</p>	<p>Complied</p>

		concerning Appointment of Permanent Employees (KHT) on behalf of Agustinus Nahak as Harvester at PT CAK.	
Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.	<p>Risk assessment for activity mill and estate are available in “Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko” PT Citra Agro Kencana, latest update on 12 January 2021 and PT Borneo Persada Energi Jaya update on 5 January 2022. HIRADC are covering all activities and location for mill scope: office, mill road area, security pos, parking area, all station mill, laboratory, POME installation/IPAL; and Estate scope: Office, Housing, Material storage (fertilizer, fuel, agrochemical, spare part, building material, etc), upkeeping (manual upkeeping and chemical upkeeping), harvesting, FFB transportation, hazardous and domestic waste handling, road maintenance, vehicle maintenance (traksi), etc.</p> <p>The risk analysis and assessment has been performed according to company procedure.</p> <p>Company has established a health and safety policy under “SK Direksi Nomor: 001/SUSTAINABILITY_FR/P/IX/2011 Tentang Kebijakan Lingkungan, keselamatan dan Kesehatan Kerja (K3) First Resources Ltd dan Anak Perusahaannya” tanggal 20 September 2011.</p> <p>According to company policy, the company commit to implement and maintain occupational health and safety management system in compliance with national and international applicable regulation.</p> <p>Mitigation plan to reduce and minimize the risk impact has been develop by company covering:</p> <ul style="list-style-type: none"> • Elimination of risk • Substitution of material and process • Engineering control 	Complied

		<ul style="list-style-type: none"> • Administrative control • Personal protective equipment. <p>Engineering control was implemented to prevent hearing loss, e.g. install noise reduction agent and administrative by erected signboard of noise area, as described in Risk.</p> <p>Administrative control was performed by employee mutation/rotation, sanction for safety rules violation. Safety inspection was performed regularly to ensure the compliance of safety regulation.</p> <p>PPE was provided for all employee according to each type of jobs. Safety shoes was provide twice a year for all process operator including mechanic. Monitoring of PPE usage can be demonstrated on document "Monitoring penggunaan APD" period January - November 2020 for each station.</p> <p>During Pandemic Covid-19, company has develop the business continuity plan (BCP) as a health protocol to prevent the covid-10 outbreak. The health protocol during working such as:</p> <ul style="list-style-type: none"> - Temperature check before working, if the body temperature > 36.5° C the workers must be referred to the clinic and may not work for further examination - Applying 3M (washing hands, keeping a social distancing and using a masker everywhere) - Restrictions on the movement of employees in and out of the plantation area and monitor the employees movement through permit. <p>Based on interview and verification, currently there is no case of positive covid-19 in PT CAK and BPEJ. For any case of covid-19, company has provide the house for quarantine and paramedic to handle and cooperate with local health facility (Puskesmas) and hospital.</p>	
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<p>3.6.2</p>	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p>	<p>PT CAK and BPEJ has demonstrated the record of realization the OHS program 2021/2022, such as:</p> <ul style="list-style-type: none"> - OHS and environmental socialisation at mill and estate, socialization regarding basic of OHS and occupational illness - Socialization of hazardous waste handling according to OHS standard for warehouse personnel - First aid training - Fire prevention equipment monitoring - Monitoring of accident and occupational illness - Housekeeping monitoring - Hazard identification, risk assessment and risk control - PPE provision for workers mill and estate - Safety and environment inspection - Safety committee (P2K3) meeting - Reporting of P2K3 activity to manpower office. <p>Based on field visit for spraying workers in block F21 Afdeling II PT CAK and block G24 Afdeling I PT BPEJ the risk impact probability was irritate and eyes disease, control by using appropriate PPE (eye wear/safety glasses, masker and handgloves) and regular training for sprayer workers.</p> <p>Dicipline of PPE usage monitoring regularly conducted by Estate management to ensure all workers use the appropriate PPE during working. Monitoring record present in "Daftar Pemeriksaan Alat Pelindung Diri (APD)". Sample seen for PPE monitoring of fertilizer workers, spraying workers and harvester period January - March 2022.</p> <p>Monitoring of emergency response and preparedness facilities, i.e: fire hydrant and fire prevention equipment. Based on field visit in Palm Oil Mill, the performance of hydrant was well function. Record of fire</p>	<p>Complied</p>
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		<p>prevention equipment monitoring present in "Catatan Hasil Pemeriksaan Peralatan Tanggap Darurat" latest monitoring dated 30 June 2022. Fire fighting team and emergency response team has been formed as per "Satuan tugas pengendalian kebakaran lahan dan kebun dan kesiapsiagaan tanggap darurat", latest updated on August 2021.</p> <p>Safety committee meeting has been done each month and the report of OSH activity was reported each quarter to Manpower office (Dinas Tenaga Kerja Provinsi Kalimantan Timur). Report verified for quarter 3 & 4 year 2021 and quarter 1 and 2 year 2022. For example report quarter II has been submitted on July 2022 as per "Form Serah Terima".</p>	
<p>Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.</p>			
<p>3.7.1</p>	<p>(C) 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.</p>	<p>The company has provided a training programme for workers according to the identification of training needs. Training programme provide as per "Learning & Development Program 2021/2022".</p> <p>Through its employee data (master of Employees) and training data personal records, HR Department will recommend the Estate and Mill to participate in a training program annually and will also evaluate the effectiveness of the training that has been followed.</p> <p>The training program is divided into several aspects: regular technical training for mandore/foreman, managerial and leadership training for staff, technical refreshment, operator certification training, Administration, Environments & OHS training.</p> <p>The training realization based on the Learning & Development Program 2020/2021, including:</p> <ul style="list-style-type: none"> - Regular technical training for mandore/foreman "Pelatihan mandor Tanaman" target attendance 10 person, has been conducted since January – August 2021. - Managerial and leadership training for staff, target 31 staff for mill and estate. Has been conducted on April and Mei 2021. 	<p>Complied</p>

		<ul style="list-style-type: none"> - Technical refreshment training is including: <ul style="list-style-type: none"> ✓ Problem solving of production, target 20 person, conducted in April 2021 ✓ Management Afdeling for new staff, target 5 new staff, conducted in February 2021 ✓ Klinik mandor/Mandor refreshment training, target 123 person, conducted in January, February and August 2021 ✓ Pest and disease control training, target 20 person, conducted in August 2021 ✓ Refreshment technical mill, target 8 person, conducted in February 2021. ✓ Refreshment of BPJS regulation, target participants 14, conducted in April 2021 ✓ Fire prevention training, target 72 participants, conducted in April 2021. 	
3.7.2	Records of training are maintained, where appropriate on an individual basis.	<p>The training realization based on the Learning & Development Program 2020/2021, including:</p> <ul style="list-style-type: none"> - Regular technical training for mandore/foreman "Pelatihan mandor Tanaman" target attendance 10 person, has been conducted since January – August 2021. - Managerial and leadership training for staff, target 31 staff for mill and estate. Has been conducted on April and Mei 2021. - Technical refreshment training is including: <ul style="list-style-type: none"> ✓ Problem solving of production, target 20 person, conducted in April 2021 ✓ Management Afdeling for new staff, target 5 new staff, conducted in February 2021 	Complied

		<ul style="list-style-type: none"> ✓ Klinik mandor/Mandor refreshment training, target 123 person, conducted in January, February and August 2021 ✓ Pest and disease control training, target 20 person, conducted in August 2021 ✓ Refreshment technical mill, target 8 person, conducted in February 2021. ✓ Refreshment of BPJS regulation, target participants 14, conducted in April 2021 <p>Fire prevention training, target 72 participants, conducted in April 2021. The company has also made recording for all trainings that have been attended by employees in the recording of "Personal Data Training". Some documents can be shown at the time of the audit as proof is: the Calendar Training document period 2021/2022, the list of participants attending the trainees, and some photographs of the activities at the time of training.</p>	
3.7.3	<p>Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.</p>	<p>The unit of certification has conducted the training for personnel carrying out the task to the effective implementation of the SCCS, the evidence has shown during audit, for example:</p> <ul style="list-style-type: none"> - Indra Zulkarnain & Nunik W., Sustainability Department, has attend external training of Supply Chain Certification Training Course by David Ogg. on 19-20 July 2018. External Training of SCCS by Mutu Insitute on 21-22 December 2020. - Eska Arganita, External Training od SCCS by Mutu Insitute on 21-22 December 2020. - Eko Darmawanto, Sustainability Department, has attend internal training of SCCS on 2 August 2018, and refresh of SCCS Training on 28 December 2020. 	Complied

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		- Radiansyah (Production Clerk), has attended internal training of SCCS on 21 June 2021.	
Criteria 3.8: Supply chain requirements for mills. Procedure note: all requirements are classified as Critical Indicators . However it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.	The unit of certification uses RSPO Supply Chain Certification Standard module Mass Balance. Not Applicable	Not Applicable
3.8.2	Mass Balance Module A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.	PT Citra Agro Kencana – CAK POM has defined RSPO Supply Chain model Mass Balance Module (Module E – CPO Mill: Mass Balanced). With the implementation of Module E – CPO Mill: Mass Balanced, PT Citra Agro Kencana – CAK POM received FFB from own estate (Citra Agro Kencana Estate) and other sources.	Complied
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage	The estimated tonnage of CPO and PK products that could potentially produce by PT Citra Agro Kencana – CAK POM has been derived from actual tonnage produced and this can be further verified in the Surveillance Audit (ASA-1) after the Citra Agro Kencana POM has been certified.	Complied

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	produced shall then be recorded in each subsequent annual surveillance report.		
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	PT Citra Agro Kencana – CAK POM has been registered in the RSPO IT Platform RSPO_PO1000014050 for Citra Agro Kencana POM, RSPO Membership for PT Citra Agro Kencana number 1-0047-08-000-00 since 10 March 2008.	Complied
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill’s procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBS including ensuring no contamination in the IP mill. 	<p>PT Citra Agro Kencana - CAK POM demonstrates Standard Operating Procedures which complete and up to date covering the implementation of all the elements in RSPO Supply Chain requirements.</p> <p>PT Citra Agro Kencana - CAK POM can demonstrate procedures, such as:</p> <ol style="list-style-type: none"> 1. <i>"Mekanisme Rantai Pasok RSPO"</i> FR.CSM.MRPR Rev.01 dated 20 December 2018. The procedures cover traceability of palm products (CPO and PK) since receiving of fresh fruit bunches from Citra Agro Kencana Estate and external supplier (direct and indirect sources), processing of up to shipping of CPO and PK as well as Daily production report CAK POM. <p>The procedure also regulates the internal audit by Corporate Sustainability. Traceability records are to be kept for 10 years. The SOP Traceability covers responsibility for implementation of RSPO Supply Chain Module E: CPO Mills Mass Balance.</p> <p>PT. Citra Agro Kencana have established Work Instruction General Corporate Communication No.WI-M-OP-001 dated 9 November 2018. The work instruction describe requirement of RSPO Market Communication and Claims.</p> <p>PT. Citra Agro Kencana - CAK POM demonstrated procedure "Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01" dated 22 April 2021; Section 6 Roles and Responsibility explains <u>Corporate Sustainability</u>:</p>	Complied

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		<p>responsible for developing supply chain certification standard in First Resources Group, ensure this procedure in line with traceability norm and acceptable sustainability norm, to review this procedure implementation, verifies the compliance and PIC’s commitment periodically during RSPO Internal Audit, conduct SCC supplier validation verification, prepare UML list. <u>Marketing Region</u>: Ensure RSPO certificate for sales and purchase of RSPO product, ensure receiving and shipping of RSPO product’s administration is complete, to report to CB in case of RSPO product projected overproduction, prepare MB calculation, prevent double accounting, update real stock and credit RSPO. <u>Corporate Mill</u>: Monitor the implementation of supply chain certification, to report to Marketing Region and Corporate Sustainability if projected overproduction. <u>Mill Weighbridge Officer</u>: To prepare marking to identify FFB status for RSPO certification/other certification/non-sustainable, ensure RSPO delivery as per Delivery Order/Purchase Contract from Marketing Region.</p> <p>PT Citra Agro Kencana – Citra Agro Kencana POM is able to demonstrate complete and up-to-date records and report demonstrating compliance with the supply chain’s general requirement and modular requirement, including training records (see indicator 3.7.3).</p> <p>During audit, PIC is able to demonstrate sufficient knowledge and understanding on RSPO supply chain implementation for palm oil mill.</p>	
3.8.6	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p>	<p>As per Procedure of Traceability “(FR.CSOP.MRP.016 “Mekanisme Rantai Pasok”) dated 9 December 2019 and “Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01 dated 22 April 2021, Sustainability Internal Audit Manager conducted internal audit to ensure implementation and administration are comply to the requirement in RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims</p>	Complied

	<p>b) Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>Documents. Internal audit shall be conducted 1 times in a year. In 2021 internal audit conducted on 16-18 February 2022,</p> <p>The non-conformity has raised during audit, and company has stated Corrective Action Plan (CAP) for NCR Closure, based on document review all nonconformance has been closed by the management.</p>	
<p>3.8.7</p>	<p>Purchasing and Goods In</p> <p>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>PT Citra Agro Kencana – Citra Agro Kencana POM demonstrated procedure of Traceability “(FR.CSOP.MRP.016 “Mekanisme Rantai Pasok”) dated 9 December 2019 and “Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01 dated 22 April 2021.</p> <ul style="list-style-type: none"> • Section 5.1.1 described FFB Receiving – Corporate sustainability informing Marketing Region, Group Manager/Estate Manager of the certification period and PalmTrace license of the certified estates; Weighbridge officer carried out marking of FFB status identification, i.e.: RSPO-certified/other certification system/non-sustainable; For RSPO-certified FFB, marked with RSPO certificate number, “Certified”, and “MB” mark on the “Surat Pengantar TBS”. Non-sustainable (non-certificate) FFB marked with “Non-sustainable” mark on the “Surat Pengantar TBS”. • Section 6.2.4 stipulates reporting to certification body related to overproduction, minimum 3 months from surveillance audit carried out – if the production projection over the quota in RSPO certificate/RSPO IT Platform. • Section 5.8 Penanganan Ketidaksesuaian atau Komplain” mentioned that nonconformity may occurs between SPO status, Delivery Order document and certification declaration on SPO delivery note. Weighbridge clerk inform Marketing Department, then Marketing Department perform action to revise the document or reject the 	<p>Complied</p>

		<p>product. Furthermore in "Corporate Sustainability Management Procedures – Ketelurusan dan Keseimbangan Masa di Kebun dan Pabrik Kelapa Sawit" No.FR.CSM.MTM dated 13 July 2018, Section "3.16 Penanganan Produk yang Tidak Sesuai" stated non-conforming product shall not release to market and to be corrected in order to meet customer requirements or to be used for other purpose or be eliminated.</p> <ul style="list-style-type: none"> • The record of actual tonnage produced will be verify further at ASA-1 after the mill has been certified. Currently there is no over production due to the product has not been declared as certified. 	
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ol style="list-style-type: none"> The name and address of the buyer; The name and address of the seller; The loading or shipment / delivery date; The date on which the documents were issued; RSPO certificate number; A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); The quantity of the products delivered; Any related transport documentation; A unique identification number. 	<p>The Citra Agro Kencana POM has no certified yet. The minimum information for RSPO Certified Product on sales will be verified at annual surveillance audit.</p>	Complied

<p>3.8.9</p>	<p>Outsourcing Activities</p> <p>ii) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>iii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>The transport for RSPO certified sustainable CPO and PK delivery were carried out by numbers of transporter. Letter of Agreement is available between the company and CPO/PK Transporter for period Y 2021 e.g.:</p> <p>CPO Transporter</p> <ul style="list-style-type: none"> CV Inti Jaya. Contract based on "Surat Perjanjian Pengangkutan CPO" No. CAK/100/SPJP/XII-20/DIR dated 31/12/2020, period contract Y2022. Address: Jl. Adam Malik, Perum Citra Griya F.12, RT 22, Kelurahan Karang Asam Hilir, PT Jaya Harapan Nusa Sejahtera. Contract based on "Perjanjian Pengangkutan CPO" No.CAK/101/SPJP/XII-20/DIR dated 31/12/2020, period contract for Y2022. Address: Jl. Siak II No. 98 RT.003 RW 003 Kelurahan Labuh Baru Barat, Kecamatan Payung Sekaki, Kota Pekanbaru, Provinsi Riau. <p>PK Transporter</p> <p>CV Inti Jaya. Contract based on "Pengangkutan Kernel" No. CAK/072/SPJP/X-21/DIR dated 29 October 2021 - PK Transporter. Address:Jl Adam Malik, Perum Citra Griya. F.12, RT 22, Kel. Karang Asam Iilir, Kec. Sungai Kunjang. Represented by Riki Anggara. This contractor was appointed, contracted and instructed by PT Citra Agro Kencana. Address: Jl. MT Haryono No. 168A, RT.16, Kelurahan Gunung Samarinda Baru, Kecamatan Balikpapan Utara, Kota Balikpapan, Provinsi CAKimantan Timur.</p>	<p>Complied</p>
<p>3.8.10</p>	<p>The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.</p>	<p>The transport for RSPO certified sustainable CPO and PK delivery were carried out by numbers of transporter. Letter of Agreement is available between the company and CPO/PK Transporter for period Y 2021 e.g.:</p> <p>CPO Transporter</p> <ul style="list-style-type: none"> CV Inti Jaya. Contract based on "Surat Perjanjian Pengangkutan CPO" No. CAK/100/SPJP/XII-20/DIR dated 31/12/2020, period 	<p>Complied</p>

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		<p>contract Y2022. Address: Jl. Adam Malik, Perum Citra Griya F.12, RT 22, Kelurahan Karang Asam Hilir,</p> <ul style="list-style-type: none"> PT Jaya Harapan Nusa Sejahtera. Contract based on "Perjanjian Pengangkutan CPO" No.CAK/101/SPJP/XII-20/DIR dated 31/12/2020, period contract for Y2022. Address: Jl. Siak II No. 98 RT.003 RW 003 Kelurahan Labuh Baru Barat, Kecamatan Payung Sekaki, Kota Pekanbaru, Provinsi Riau. <p>PK Transporter</p> <p>CV Inti Jaya. Contract based on "Pengangkutan Kernel" No. CAK/072/SPJP/X-21/DIR dated 29 October 2021 - PK Transporter. Address: Jl Adam Malik, Perum Citra Griya. F.12, RT 22, Kel. Karang Asam Ilir, Kec. Sungai Kunjang. Represented by Riki Anggara. This contractor was appointed, contracted and instructed by PT Citra Agro Kencana. Address: Jl. MT Haryono No. 168A, RT.16, Kelurahan Gunung Samarinda Baru, Kecamatan Balikpapan Utara, Kota Balikpapan, Provinsi CAKimantan Timur.</p>	
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	Based on interview with the Mill Manager showed that there were no new contractors. According to procedure of Traceability FR.CSOP.MRP.016, company will inform the CB if any new contractor used for the physical handling of RSPO certified oil palm products.	Complied
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p>	The mill has not certified yet, so the records of certified products will be verified at annual surveillance audit. The records of Supply Chain shall maintain accurate, complete, up to date and accessible covering all aspects of these RSPO SCCS requirements.	Complied

	<p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>		
3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	The mill has not certified yet, so that the site does not apply a conversion rate.	Complied
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	The mill has not certified yet, so that the site does not apply a conversion rate.	Complied
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	Based on interview with the management and field observation, Citra Agro Kencana POM will apply the Mass Balance Module. The POM receives fruit from the own estate, scheme smallholder, and other sources.	Not Applicable

3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>The mill has not certified yet, so there is no transaction or claim that has been registered in the RSPO IT Platform. This matter will be verified further at annual surveillance audit.</p>	Complied
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>The mill has not certified yet, so there is no transaction or claim that has been registered in the RSPO IT Platform. This matter will be verified further at annual surveillance audit. This matter will be verified further at annual surveillance audit.</p>	Complied
General corporate communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.</p>	<p>First Resources Limited, the parent company of PT. Citra Agro Kencana is highlighting their commitment to the principles of RSPO and has been registered as RSPO member with membership No.1-0047-08-000-00 since 10 March 2008.</p> <p>The corporate communication in the website can be found at http://www.first-resources.com/.</p>	Complied
4.2	<p>In corporate communications a member is allowed to:</p> <ul style="list-style-type: none"> • Display its RSPO membership status • Display the RSPO web address (www.rspo.org) • State that the member supports the work of the RSPO • State the member's history with regard to the RSPO. • Use the RSPO trademark to promote its membership of the RSPO. 	<p>First Resources Limited, in its website:</p> <ol style="list-style-type: none"> a. Display its RSPO membership status: First Resources Limited stated "Our sustainability policies have been guided by the Principles and Criteria set out by the Roundtable of Sustainable Palm Oil, which we have been a member of since 2008". b. Display the RSPO web address: No, First Resources Limited did not display the RSPO web address. 	Complied

	<p>Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.</p>	<p>c. State the member supports the work of the RSPO: Not in direct manner. In the website, First Resources Limited stated that the organization is a member of RSPO and are committed to adopting its principles and criteria; and stated the organization currently working towards achieving RSPO certifications for kernel crusher and the rest of mill and plantations by 2026.</p> <p>d. State the member's history with regards to the RSPO: Yes. In the website, First Resources Limited stated as of 31 December 2020, the organization have received RSPO certifications for three (3) of subsidiaries covering three (3) mills and more than 27,000 hectares of plantations located in the province of Riau. Both of refineries as well as kernel crushing plant are also RSPO-certified. The organization currently working towards achieving RSPO certifications for kernel crusher and the rest of mill and plantations by 2024.</p> <p>Use of RSPO Trademark to promote its membership of the RSPO: No, First Resources Limited did not use RSPO trademark in its corporate communication in the website.</p>	
4.3	<p>In corporate communications RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.</p>	<p>No, First Resources Limited did not display its RSPO membership status. It is clear that the statement did not lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.</p>	Not Applicable
4.4	<p>Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.</p>	<p>No, First Resources Limited did not display its RSPO membership status. It is clear that the statement are clear and did not mislead consumers or other stakeholders as to the certified content of oil palm products in the First Resources Limited own products.</p>	Not Applicable
4.5	<p>Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.</p>	<p>No, First Resources Limited did not display its RSPO Corporate Logo in any document.</p>	Not Applicable

Business to business communications			
5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	There was no use of RSPO trademark and/or RSPO corporate logo in business to business communication related to RSPO certified product; between PT. Citra Agro Kencana and their buyers.	Not Applicable
5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	The mill has not certified yet, so there is no transaction or claim that has been registered in the RSPO IT Platform. This matter will be verified further at annual surveillance audit.	Complied
5.3	Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options: a) If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer’s SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation. b) If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.	PT. Citra Agro Kencana – Citra Agro Kencana POM is not a distributor and/or wholesaler. Not applicable.	Not Applicable
5.4	A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not eligible for a product-specific under RSPO rules. The end product must not be labelled as certified or sold in such a way that implies RSPO certification. For example, a retailer or food service company may require a breakdown of all palm based ingredients within an end product and the certified status	The mill has not certified yet, this matter will be verified further at annual surveillance audit. Not applicable.	Not Applicable

	of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.		
Business to consumer communication			
6.1	Only RSPO members that have supply chain certification are allowed to make business to consumer claims about the certified sustainable oil palm products contained within product(s), which are known as 'product-specific' claims. Product-specific claims are voluntary.	The mill has not certified yet, this matter will be verified further at annual surveillance audit.	Not Applicable
6.2	Only RSPO members who have supply chain certification are authorised to use the RSPO trademark and/or RSPO label, with the exception of RSPO Credits and of retailers in accordance with 6.8 below.	The mill has not certified yet, this matter will be verified further at annual surveillance audit.	Not Applicable
6.3	When on-pack claims on RSPO-certified sustainable oil palm products are used, the RSPO trademark and associated identification number must be present.	The mill has not certified yet, this matter will be verified further at annual surveillance audit.	Not Applicable
6.4	Business to consumer communication shall not include information about the claimant's RSPO membership status.	The mill has not certified yet, this matter will be verified further at annual surveillance audit.	Not Applicable
6.5	Members shall not communicate to consumers' information about their suppliers' RSPO membership status.	The mill has not certified yet, this matter will be verified further at annual surveillance audit.	Not Applicable
6.6	Use of the RSPO trademark is restricted to claims about RSPO-certified sustainable palm oil products and it is not authorised for use in relation to any other ingredient.	The mill has not certified yet, this matter will be verified further at annual surveillance audit.	Not Applicable
6.7	Use of any other trademark or logo to highlight the presence of RSPO-certified sustainable oil palm products is an unauthorised product-specific claim.	The mill has not certified yet, this matter will be verified further at annual surveillance audit.	Not Applicable
6.8	RSPO members who are retailers or food service companies can apply for an RSPO trademark license for use in business to consumer communications, provided they can demonstrate the validity of these claims to an RSPO-accredited certification body (CB). This will be	The mill has not certified yet, this matter will be verified further at annual surveillance audit.	Not Applicable

	<p>undertaken via a remote audit, prior to the trademark use, during which the retailer or food service company will need to demonstrate that the use of the trademark is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain. Any other palm oil claims, including those highlighting the absence of palm oil, must be highlighted to the CB during the audit to ensure that all claims comply with the requirements of these rules. The CB will confirm the outcome of these audits, to be conducted annually, to RSPO who may continue to grant a trademark license or withdraw permission based upon the audit findings. This is in keeping with the rules applying to RSPO supply chain certified members. The guidance document for audits is available on www.rspo.org.</p>		
MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	<p>95% or above of the oil palm content must be RSPO MB-certified.</p>	<p>The mill has not certified yet, this matter will be verified further at annual surveillance audit.</p>	<p>Not Applicable</p>
	<p>Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits.</p>	<p>The mill has not certified yet, this matter will be verified further at annual surveillance audit.</p>	<p>Not Applicable</p>
Labelling and trademark (MB)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • Surrounded by the text: 'Certified sustainable palm oil'. • The RSPO label MUST contain the tag 'MIXED'. The tag MIXED designates oil palm products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag 'MIXED' on a product does not 	<p>The mill has not certified yet, this matter will be verified further at annual surveillance audit.</p>	<p>Not Applicable</p>

	<p>guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim.</p> <ul style="list-style-type: none"> • The RSPO label can also include the statement: '[The palm oil contained in this product] contributes to the production of certified sustainable palm oil'. • Wherever the RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch). • In on-pack communications, the RSPO trademark can be printed anywhere on the pack. Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of the Rules on Market Communications & Claims document. 		
Messaging (MB)			
	<p>Messaging ALLOWED in storytelling in product-related communications includes:</p> <ul style="list-style-type: none"> • [Oil palm products]/[palm oil]/[palm kernel oil] from RSPO-certified mills and plantations were mixed with non-certified oil palm products in the supply chain. • The volume of [oil palm products][palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. <p>In off-product communications, reference to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown in company records is allowed.</p> <p>Messaging NOT ALLOWED in storytelling in product-related communications:</p>	<p>The mill has not certified yet, this matter will be verified further at annual surveillance audit.</p>	<p>Not Applicable</p>

	<ul style="list-style-type: none"> Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 		
<p>Principle 4: Respect community and human rights and deliver benefit</p>			
<p>Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.</p>			
<p>Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.</p>			
<p>4.1.1</p>	<p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p>	<p>PT CAK and PT BPEJ already has a human rights policy based on the Decree SK.No. 018 Sustainability-FR-P-03-2015 concerning Human Rights Protection Policy. And the Company has also set a policy based on the Circular Letter of the Group Manager of Plantations No. PH/SE/00/XI/2020 dated November 19, 2020 regarding the Protection of Human Rights Defenders.</p> <p>Through this policy, PT CAK and PT BPEJ is committed that:</p> <ul style="list-style-type: none"> - Everyone has the right to recognition, guarantee, protection related to human rights and to receive legal certainty and equal treatment before the law in force in Indonesia. - The company guarantees the freedom of employees in association and expressing opinions in accordance with the applicable legal rules in Indonesia - The company does not use security/services as intimidation in taking security measures within the company. - The company will impose strict sanctions on individuals/employees of the company who commit acts of violation of Human Rights within the company, including but not limited to Law no. 39 of 199 concerning Human Rights. <p>This human rights policy has been socialized to all workers and all parties involved in plantation operations including third parties (CPO contractors, Kernel) on 19 November 2020. Meanwhile, the socialization</p>	<p>Complied</p>

		<p>to the community around the plantation was carried out on 14 June 2022 which was attended by village heads and community leaders.</p> <p>Based on interview to all level of workers, contractors, scheme smallholders and stakeholders, confirm that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>	
<p>4.1.2</p>	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>	<p>PT CAK and PT BPEJ already has a human rights policy based on the Decree SK.No. 018 Sustainability-FR-P-03-2015 concerning Human Rights Protection Policy. And the Company has also set a policy based on the Circular Letter of the Group Manager of Plantations No. PH/SE/00/XI/2020 dated November 19, 2020 regarding the Protection of Human Rights Defenders.</p> <p>Through this policy, PT CAK and PT BPEJ is committed that:</p> <ul style="list-style-type: none"> - Everyone has the right to recognition, guarantee, protection related to human rights and to receive legal certainty and equal treatment before the law in force in Indonesia. - The company guarantees the freedom of employees in association and expressing opinions in accordance with the applicable legal rules in Indonesia - The company does not use security/services as intimidation in taking security measures within the company. - The company will impose strict sanctions on individuals/employees of the company who commit acts of violation of Human Rights within the company, including but not limited to Law no. 39 of 199 concerning Human Rights. <p>This human rights policy has been socialized to all workers and all parties involved in plantation operations including third parties (CPO contractors, Kernel) on 19 November 2021. Meanwhile, the socialization</p>	<p>Complied</p>

		<p>to the community around the plantation was carried out on 14 June 2022 which was attended by village heads and community leaders.</p> <p>Based on interview to all level of workers, contractors, scheme smallholders and stakeholders, confirm that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>	
<p>Criteria 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.</p>			
<p>4.2.1</p>	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p>	<p>PT Citra Agro Kencana and PT BPEJ already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company.</p> <p>The Corporate Sustainability Head is responsible for coordinating with the Directorate/General Manager/Estate Manager/Mill Manager/ Downstream Manager in order to respond to complaints and complaints from stakeholders related to the implementation of the EMS and SPO (sustainable Palm Oil).</p> <p>Every complaint received either through estate (local) and/or Regional Offices, the company will provide a response to stakeholders no later than 1 (one) month since the complaint is received and resolve or provide a follow-up response no later than 6 (six) months since the complaint is received.</p> <p>The mechanism for reporting violations (Whistle Blowing and Anonymity) with the following provisions:</p> <ul style="list-style-type: none"> - Reports or communications on the occurrence of violations in the company that are against the law, ethical/immoral acts or other 	<p>Complied</p>

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		<p>actions that can harm the company or stakeholders are carried out in confidentiality and in good faith.</p> <ul style="list-style-type: none"> - The company will guarantee the anonymity of the whistleblower/whistle blower through confidentiality, safety, reputation and good name for every stakeholder who submits a complaint to the company. <p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (http://www.first-resources.com). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on interviews with several stakeholders: (Lumpat Dahuq and Mantar Village Officials/Heads, CPO & Kernel Contractors, Disbun, DLH and Disnakertran, BPN Kutai Barat Regency), that for the 2020-2022 period (up to June 2022) there are no records related to complaints from stakeholders to PT CAK and PT BPEJ.</p>	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	<p>PT Citra Agro Kencana and PT BPEJ already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company.</p> <p>The Corporate Sustainability Head is responsible for coordinating with the Directorate/General Manager/Estate Manager/Mill Manager/Downstream Manager in order to respond to complaints and complaints from stakeholders related to the implementation of the EMS and SPO (sustainable Palm Oil).</p>	Complied

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		<p>Every complaint received either through estate (local) and/or Regional Offices, the company will provide a response to stakeholders no later than 1 (one) month since the complaint is received and resolve or provide a follow-up response no later than 6 (six) months since the complaint is received.</p> <p>The mechanism for reporting violations (Whistle Blowing and Anonymity) with the following provisions:</p> <ul style="list-style-type: none"> - Reports or communications on the occurrence of violations in the company that are against the law, ethical/immoral acts or other actions that can harm the company or stakeholders are carried out in confidentiality and in good faith. - The company will guarantee the anonymity of the whistleblower/whistle blower through confidentiality, safety, reputation and good name for every stakeholder who submits a complaint to the company. <p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (http://www.first-resources.com). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on interviews with several stakeholders: (Lumpat Dahuq and Mantar Village Officials/Heads, CPO & Kernel Contractors, Disbun, DLH and Disnakertran, BPN Kutai Barat Regency), that for the 2020-2022 period (up to June 2022) there are no records related to complaints from stakeholders to PT CAK and PT BPEJ.</p>	
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	PT Citra Agro Kencana and PT BPEJ already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also	Complied

		<p>describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company.</p> <p>The Corporate Sustainability Head is responsible for coordinating with the Directorate/General Manager/Estate Manager/Mill Manager/Downstream Manager in order to respond to complaints and complaints from stakeholders related to the implementation of the EMS and SPO (sustainable Palm Oil).</p> <p>Every complaint received either through estate (local) and/or Regional Offices, the company will provide a response to stakeholders no later than 1 (one) month since the complaint is received and resolve or provide a follow-up response no later than 6 (six) months since the complaint is received.</p> <p>The mechanism for reporting violations (Whistle Blowing and Anonymity) with the following provisions:</p> <ul style="list-style-type: none"> - Reports or communications on the occurrence of violations in the company that are against the law, ethical/immoral acts or other actions that can harm the company or stakeholders are carried out in confidentiality and in good faith. - The company will guarantee the anonymity of the whistleblower/whistle blower through confidentiality, safety, reputation and good name for every stakeholder who submits a complaint to the company. <p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (http://www.first-resources.com). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the</p>	
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		<p>complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on interviews with several stakeholders: (Lumpat Dahuq and Mantar Village Officials/Heads, CPO & Kernel Contractors, Disbun, DLH and Disnakertran, BPN Kutai Barat Regency), that for the 2020-2022 period (up to June 2022) there are no records related to complaints from stakeholders to PT CAK and PT BPEJ.</p>	
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p>	<p>PT Citra Agro Kencana and PT BPEJ already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company.</p> <p>The Corporate Sustainability Head is responsible for coordinating with the Directorate/General Manager/Estate Manager/Mill Manager/Downstream Manager in order to respond to complaints and complaints from stakeholders related to the implementation of the EMS and SPO (sustainable Palm Oil).</p> <p>Every complaint received either through estate (local) and/or Regional Offices, the company will provide a response to stakeholders no later than 1 (one) month since the complaint is received and resolve or provide a follow-up response no later than 6 (six) months since the complaint is received.</p> <p>The mechanism for reporting violations (Whistle Blowing and Anonymity) with the following provisions:</p> <ul style="list-style-type: none"> - Reports or communications on the occurrence of violations in the company that are against the law, ethical/immoral acts or other actions that can harm the company or stakeholders are carried out in confidentiality and in good faith. 	Complied

		<p>- The company will guarantee the anonymity of the whistleblower/whistle blower through confidentiality, safety, reputation and good name for every stakeholder who submits a complaint to the company.</p> <p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (http://www.first-resources.com). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on interviews with several stakeholders: (Lumpat Dahuq and Mantar Village Officials/Heads, CPO & Kernel Contractors, Disbun, DLH and Disnakertran, BPN Kutai Barat Regency), that for the 2020-2022 period (up to June 2022) there are no records related to complaints from stakeholders to PT CAK and PT BPEJ.</p>	
<p>Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.</p>			
4.3.1	Contributions to community development that are based on the results of consultation with local community are demonstrated.	<p>The determination of the community development program at PT KAL is carried out by consulting with the surrounding community using the questionnaire distribution method. The last consultation was carried out through a questionnaire on 14 January 2021 by distributing 150 questionnaires.</p> <p>From the results of the questionnaire, the CSR program for the 2020-2021 period was evaluated and made.</p> <p>Based on an interview with the Head of Lumpat Dahuq Village, Mr. Ahmad Yani and Head of Mantar Village, Mr. Khusni Thamrin that PT CAK and PT BPEJ in terms of formulating a development program for the surrounding village community with the method of direct</p>	Complied

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		<p>consultation with community leaders and also through the distribution of survey sheets to the community.</p> <p>In the development program for the surrounding village community, PT CAK and PT BPEJ have a partnership partnership with the surrounding community (Plasma) for oil palm plantations covering an area of 1,577.5 Ha. This cooperation is carried out based on the Partnership Cooperation Agreement with the cooperative, as follows:</p> <ol style="list-style-type: none"> 1. Cooperation Agreement between PT Citra Agro Kencana and Oil Palm Plantation Producer Koperasi Produsen Perkebunan Kelapa Sawit Tokeetn Teguh Pola Kemiteraan No. 07/Krjs-PPPKSM/CAK/PK/LGL/VII/2015 dated 27 July 2015 covering an area of 818.94 ha and 698.54 ha. 2. Cooperation Agreement between PT Citra Agro Kencana and Koperasi Produsen Perkebunan Kelapa Sawit Uee Some Pola Kemiteraan No. 07/Krjs-PPPKSM/BPEJ/PK/LGL/IV/2015 dated 27 April 2015 covering an area of 167.47 ha. 	
<p>Criteria 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.</p>			
<p>4.4.1</p>	<p>(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.</p>	<p>Documents showing legal ownership of PT CAK and PT BPEJ and its supply bases are shown in place. Legal ownership of land use rights in Indonesia is recognize as "Hak Guna Usaha" or Land Title. Where the Land Title issued by National Land Department.</p> <p>Based on the process of compensation for land contained in the land of the community or village head (<i>Petinggi</i>) it is called "Lumpat Dahug and Mantar customary land-<i>Lahan Adat Mantar and Lumpat Dahug</i>". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p>	<p>Complied</p>

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		CAK B - 493	43543	Kellen	Lambing	Lotaq	6,64
		CAK B - 494	43543	Kellen	Lambing	Lotaq	13,30
		CAK B - 495	43543	Kellen	Lambing	Lotaq	4,72
		CAK B - 496	43543	Kellen	Lambing	Lotaq	3,03
		CAK B - 497	43543	Ratnawati SE	Busur	Lotaq	2,36
		CAK B - 498	43543	Petrus Genuq	Lambing	Lotaq	4,03
		CAK B - 499	43543	Petrus Genuq	Lambing	Lotaq	5,48
		CAK B - 500	43543	Petrus Genuq	Lambing	Lotaq	4,23
		CAK B - 503	43560	Beruheh	Begai	Begai	3,75
		CAK B - 504	43560	Beruheh	Begai	Begai	6,88
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		CAK B - 506	43560	Wahyuni	Begai	Begai	1,00
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		CAK B - 507	43577	Antonius	Begai	Begai	373,47

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		CAK M - 502	43551	Salim	Mantar	Mantar	140,93	
		CAK B - 483	43537	Bambang Saputra	Begai	Begai	5,66	
		CAK B - 511	43660	Samsuni	Begai	Begai	1,43	
		CAK B - 512	43660	Samsi	Begai	Begai	2,99	
		CAK B - 513	43660	Popot	Begai	Begai	1,98	
		CAK B - 514	43660	Nisen Nistasia	Begai	Begai	2,99	
		CAK B - 515	43660	Yusuf Roni	Begai	Begai	6,60	
		CAK B - 516	43704	Yesi Daud	Begai	Begai	5,52	
		CAK B - 517	43704	Yupentius Turing	Begai	Begai	1,33	
		CAK B - 482	43714	Baharan	Begai	Begai	3,81	
		CAK B - 481	43704	Gerang	Begai	Begai	4,41	
		CAK B - 518	43706	Danius Kabet	Begai	Begai	11,04	
		CAK B - 001	43706	Danius Kabet	Begai	Begai	5,95	
				Sherly	Begai	Begai	1,59	
				Lemiana	Begai	Begai	15,50	
		CAK B	43797	Sukohadi	Damai Seberang	Begai	6,01	

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		CAK		Yusak Dana	Muara Tokong	Muara Tokong	8,90																																													
		34	44370	Nion Chandra	Jengan Danum	Nyahing	4,12																																													
Area (Ha)							772,04																																													
<p>The legal land use-rights for this scope as follow:</p> <p>Inti Plantation: PT BPEJ</p> <table border="1"> <thead> <tr> <th>No.</th> <th>Certificate Number</th> <th>Areas (Ha)</th> </tr> </thead> <tbody> <tr><td>1</td><td>Certificate Nomor : 00176 - 2017</td><td>106,11</td></tr> <tr><td>2</td><td>Certificate Nomor : 00177 - 2017</td><td>509,47</td></tr> <tr><td>3</td><td>Certificate Nomor : 00178 - 2017</td><td>519,73</td></tr> <tr><td>4</td><td>Certificate Nomor : 00179 - 2017</td><td>430,57</td></tr> <tr><td>5</td><td>Certificate Nomor : 00180 - 2017</td><td>106,11</td></tr> <tr><td>6</td><td>Certificate Nomor : 00181 - 2017</td><td>82,71</td></tr> <tr><td>7</td><td>Certificate Nomor : 00182 - 2017</td><td>1.564,80</td></tr> <tr><td>8</td><td>Certificate Nomor : 00183 - 2017</td><td>91,91</td></tr> <tr><td>9</td><td>Certificate Nomor : 00184 - 2017</td><td>106,71</td></tr> <tr><td>10</td><td>Certificate Nomor : 00185 - 2017</td><td>21,48</td></tr> <tr><td>11</td><td>Certificate Nomor : 00186 - 2017</td><td>29,58</td></tr> <tr><td>12</td><td>Certificate Nomor : 00187 - 2017</td><td>106,11</td></tr> <tr><td>13</td><td>Certificate Nomor : 00188 - 2017</td><td>165,07</td></tr> <tr><td>14</td><td>Certificate Nomor : 00189 - 2017</td><td>22,39</td></tr> </tbody> </table>								No.	Certificate Number	Areas (Ha)	1	Certificate Nomor : 00176 - 2017	106,11	2	Certificate Nomor : 00177 - 2017	509,47	3	Certificate Nomor : 00178 - 2017	519,73	4	Certificate Nomor : 00179 - 2017	430,57	5	Certificate Nomor : 00180 - 2017	106,11	6	Certificate Nomor : 00181 - 2017	82,71	7	Certificate Nomor : 00182 - 2017	1.564,80	8	Certificate Nomor : 00183 - 2017	91,91	9	Certificate Nomor : 00184 - 2017	106,71	10	Certificate Nomor : 00185 - 2017	21,48	11	Certificate Nomor : 00186 - 2017	29,58	12	Certificate Nomor : 00187 - 2017	106,11	13	Certificate Nomor : 00188 - 2017	165,07	14	Certificate Nomor : 00189 - 2017	22,39
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	15	Certificate Nomor : 00190 - 2017	320,90
	16	Certificate Nomor : 00191 - 2017	233,90
	17	Certificate Nomor : 00192 - 2017	24,51
	18	Certificate Nomor : 00193 - 2017	39,82
	19	Certificate Nomor : 00194 - 2017	9,09
	20	Certificate Nomor : 00195 - 2017	406,99
	T o t a l		4.897,96
	PT CAK		
	No.	Certificate Number	Areas (Ha)
	1	Certificate Nomor : 00099 - 2014	183,43
	2	Certificate Nomor : 00100 - 2014	2.531,48
	3	Certificate Nomor : 00101 - 2014	58,43
	4	Certificate Nomor : 00102 - 2014	99,94
	5	Certificate Nomor : 00103 - 2014	2.073,63
	6	Certificate Nomor : 00104 - 2014	86,91
	7	Certificate Nomor : 00105 - 2014	5.271,05
	8	Certificate Nomor : 00106 - 2014	4.155,64
	9	Certificate Nomor : 00107 - 2014	182,76
	T o t a l		14.643,27
	<p>HGU which is the scope of RSPO certificates including PT CAK and PT BPEJ are an area of 15,851.90 Ha, the rest area of HGU are allocated for scheme smallholder.</p>		

<p>4.4.2</p>	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>4.4.2a Evidence that a plan has been developed through consultation and discussion held in good faith with all affected groups within the community, with specific assurances that vulnerable, minority and gender groups are asked for their opinions, and that information has been provided to all affected groups, including in it information about the steps taken to involve them in decision making.</p>	<p>In period 2011 – 2019 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lupmpat Dahuq and Mantar customary land-Lahan Adat Lumpat Dahuq and Mantar". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>The process of land acquisition is recorded in the considerations of HGU SK above. Detailed evidence in the land acquisition process (both compensation/benefit) in the form of a Land Acquisition Recapitulation, taken as a sample of data verification for the period 2019, as follows:</p> <table border="1" data-bbox="1131 829 1960 1364"> <thead> <tr> <th rowspan="2">No.</th> <th colspan="2">SP - TALI ASIH</th> <th colspan="2">Owner</th> <th rowspan="2">Area (Ha)</th> </tr> <tr> <th>Number</th> <th>Date</th> <th>Name</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td rowspan="2">CAK M-500</td> <td rowspan="2">43473</td> <td>Dahlan</td> <td>Lumpat Dahuq</td> <td>Lumpat Dahuq</td> <td>0,42</td> </tr> <tr> <td>Diih</td> <td>Kamp. Keay</td> <td>Muara Tokong</td> <td>4,95</td> </tr> <tr> <td rowspan="2">CAK B-488</td> <td rowspan="2">43515</td> <td>Andreas</td> <td>Begai</td> <td>Begai</td> <td>3,15</td> </tr> <tr> <td>Suriantoni</td> <td>Mantar</td> <td>Mantar</td> <td>1,38</td> </tr> <tr> <td>CAK B - 489</td> <td>43542</td> <td>Ekon</td> <td>Jengan Danum</td> <td>Begai</td> <td>19,96</td> </tr> <tr> <td>CAK B - 501</td> <td>43543</td> <td>Yusuf Roni</td> <td>Payang</td> <td>Begai</td> <td>4,51</td> </tr> </tbody> </table>	No.	SP - TALI ASIH		Owner		Area (Ha)	Number	Date	Name	Address	CAK M-500	43473	Dahlan	Lumpat Dahuq	Lumpat Dahuq	0,42	Diih	Kamp. Keay	Muara Tokong	4,95	CAK B-488	43515	Andreas	Begai	Begai	3,15	Suriantoni	Mantar	Mantar	1,38	CAK B - 489	43542	Ekon	Jengan Danum	Begai	19,96	CAK B - 501	43543	Yusuf Roni	Payang	Begai	4,51	<p>Complied</p>
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		CAK		Yusak Dana	Muara Tokong	Muara Tokong	8,90	
		34	44370	Nion Chandra	Jengan Danum	Nyahing	4,12	
		Area (Ha)						772,04
		<p>Some examples of land compensation (<i>Tali Asih</i>) processes documents are taken:</p> <ol style="list-style-type: none"> 1. Surat Perjanjian Tali Asih/Kompensasi Lahan serta Tanama Tumbuh dan Bangunan No. CAK.058 dated 28/04/2011 on behalf of Mr. Yulius Amon, address: Kampung Mantar RT.002, Kecamatan Damai, Kabupaten Kutai Barat for area 2.13 Ha. Some of the documents that form part of this Agreement are: <ul style="list-style-type: none"> - Berita Acara Inventarisasi Lahan dan Tanaman dan Bangunan No. CAK-058. Dated 28 April 2011. - Location Map and coordinate No. CAK-058, scale 1:2000, dated 25 March 2011 - Letter of Approval for Family/Heirs - Surat Persetujuan Keluarga/Ahli Waris No. CAK-058 dated 28 April 2011. 						

		<ul style="list-style-type: none"> - Statement letter of not making lawsuits/demands in any form - Surat pernyataan Tidak Melakukan Gugatan/Tuntutan Dalam bentuk apapun No. CAK-058, dated 28 April 2011 - Minutes of Payment of Tali Asih/Compensation for growing land and buildings - Berita Acara Pembayaran Tali Asih/Kompensasi lahan tanama tumbuh dan bangunan owned by the community on behalf of Yulius Amon by PT CAK dated 30 Juli 2011. - Compensation payment photo <p>2. Surat Perjanjian Tali Asih/Kompensasi Lahan serta Tanama Tumbuh dan Bangunan No. CAK.359 dated 28/10/2013 on behalf of Mrs. Resi Angelita, address: Kampung Mantar RT.001, Kecamatan Damai, Kabupaten Kutai Barat for area 3.4 Ha. Some of the documents that form part of this Agreement are:</p> <ul style="list-style-type: none"> - Berita Acara Inventarisasi Lahan dan Tanaman dan Bangunan No. CAK-359. Dated 28 October 2013. - Location Map and coordinate No. CAK-359, scale 1:2000, dated 28 October 2013 - Letter of Approval for Family/Heirs - Surat Persetujuan Keluarga/Ahli Waris No. CAK-359 dated 28 October 2013. - Statement letter of not making lawsuits/demands in any form - Surat pernyataan Tidak Melakukan Gugatan/Tuntutan Dalam bentuk apapun No. CAK-359, dated 28 October 2013 - Minutes of Payment of Tali Asih/Compensation for growing land and buildings - Berita Acara Pembayaran Tali Asih/Kompensasi lahan tanama tumbuh dan bangunan owned by the community on behalf of Resi Angelita oleh PT CAK tertanggal 28 Otober 2013. - Compensation payment photo 	
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	<p>4.4.2b Evidence that the unit of certification has respected communities to give or withhold their consent to the operations at the time that these decisions were taken;</p>	<p>PT CAK and PT BPEJ has been developing this plantation since 2010. The land status is clear and no land disputes raised. Copies of documents evidencing agreement-making processes and negotiated agreement detailing the FPIC process are obsolete.</p>	
	<p>4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities. Including the implications for the legal status of their land at the expiry of the unit of certification’s title, concession or lease on the land.</p>	<p>Prior to developing the plantation, PT CAK and BPEJ had studied or analyzed social and environmental impacts through the Environmental Impact Analysis (ANDAL) in June 2010. Another SEIA has been conducted on March 2012.</p>	
<p>4.4.3</p>	<p>(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p>	<p>Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are available within HGU map namely “Peta Bidang Tanah”, Doc. No. 041-16.11-2016 scale 1:30.000. This map is attached within HGU certificate.</p>	<p>Complied</p>
<p>4.4.4</p>	<p>All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements.</p>	<p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. 	<p>Complied</p>

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		<ul style="list-style-type: none"> - Statement Letter Not Doing Lawsuit/Calls In Any Form - Statement letter from land owner stating the transfer of land to PT Citra Agro Kencana and PT Borneo Persada Energy Jaya - Receipt of payment of Tali Asih - Photos of the payment of Tali Asih 	
4.4.5	(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.	In the process of acquiring land at PT CAK and BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi kampung, Ketua Adat, BPK, and other community leaders). According documents verification on audit i.e. Declaration of Land Ownership/Ownership (SPPAT), Declaration Letter of Land Transfer and Planting and Building and Letter of Approval of Family/Heirs. That in the acquisition of land in PT CAK and PT BPEJ has involved representatives of the local village community who can represent it and be elected through deliberation.	Complied
4.4.6	There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.	The land acquisition process at PT CAK and PT BPEJ is carried out by respecting the rights of indigenous and local communities who legally or customary have land rights by referring to the principle of FPIC including not using military involvement in all land acquisition. Negotiation of sago liver/tali asih/ganti rugi/compensation for land acquisition with land owners is based on the average or market value that has been determined in advance in each area/garden and is always renewed if there is a change in value. The results of the negotiations are stated in the Negotiation Agenda & Price Agreement.	Complied
Criteria 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	(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	PT CAK and PT BPEJ has obtained documents to identify and assess legal rights and uses. Identification and assessment is carried out by conducting a technical assessment.	Complied

		<p>The results of this technical feasibility survey are then included in the Internal Feasibility Study Book.</p> <p>Based on the results of the identification and assessment related to the land ownership of the community around the PT CAK and PT BPEJ Plantation, it is divided into 3 major groups, namely: 1) Inherited Land, 2) Cultivated Land and Customary/Community Land.</p>	
<p>4.5.2</p>	<p>(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions. All the relevant information and documents are made available, and community have option of resourced access to independent third-party advice through a documented, long-term and two- way process of consultation and negotiation.</p>	<p>In the process of acquiring land at PT CAK and PT BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi Kampung, Ketua Adat, BPK, and other community leaders).</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. - Statement Letter Not Doing Lawsuit/Calls In Any Form - Statement letter from land owner stating the transfer of land to PT Citra Agro Kencana and PT Borneo Persada Energy Jaya 	<p>Complied</p>

		<ul style="list-style-type: none"> - Receipt of payment of Tali Asih - Photos of the payment of Tali Asih 	
4.5.3	<p>Evidence is available that affected local peoples understand they have the right to say 'agree' or 'not agree' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.</p>	<p>In the process of acquiring land at PT CAK and PT BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi Kampung, Ketua Adat, BPK, and other community leaders). This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process. Also to get their right to determine the agreement "agree" or "disagree".</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. 	Complied
4.5.4	<p>To ensure local food and water security and as part of the FPIC process, SEIA participation and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of land allocations process.</p>	<p>PT Citra Agro Kencana and PT Borneo Persada Energy Jaya has conducted a Social Environmental Impact Assessment (SEIA) study conducted in collaboration with the Faculty of Forestry, Bogor Agricultural Institute in 2012. This SEIA assessment is carried out using a local community participation approach, includes:</p>	Complied

		<ul style="list-style-type: none"> - Field observations; to dig deeper information through direct observations in the field on various matters concerning socio-economic conditions in and around PT CAK and PT BPEJ. - Focus Group Discussion (FGD); conducted to dig up information on problems, desires, expectations and community acceptance of oil palm plantation development, FGDs were held in several villages, including: Kampung Tumpak Dahuq, Kampung Mantar, Kampung Muara Bpmboy, Muara Nyahing and Muara Tukong. The FGD was held on 3-4 February 2012 which was attended by 23 people. <p>From the results of the FGD, the following issues were identified:</p> <ul style="list-style-type: none"> - Lack of understanding of annual crop cultivation - Limited supply of clean water - The quality of education is still low. 	
4.5.5	<p>Evidence is available that the affected communities and rights holders have had the option to access information and advice, that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.</p>	<p>In the process of acquiring land at PT CAK and PT BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi Kampung, Ketua Adat, BPK, and other community leaders). This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process. Also to get their right to determine the agreement "agree" or "disagree".</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates 	Complied

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		<ul style="list-style-type: none"> - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. 	
4.5.6	Evidence is available that the communities or their representatives gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	<p>In the process of acquiring land at PT CAK and PT BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi Kampung, Ketua Adat, BPK, and other community leaders). This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process. Also to get their right to determine the agreement "agree" or "disagree".</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. 	Complied
4.5.7	After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in	Based on the hectare statement, that PT CAK and PT BPEJ has been planting oil palm since 2012. The company can show the IUP document in the form of the Pertimbangan Teknis Izin Usaha Perkebunan from	Complied

	<p>cases of smallholders benefitting from agrarian reform or anti-drug programmes.</p>	<p>Regent of Kutai Barat Number: 522.22/5523/DK-II/2010 dated October 19, 2010.</p> <p>Based on the Regulation of the Minister of Agriculture No. 98 of 2013 that Plantation Companies that apply for IUP-B or IUP with an area of 250 (two hundred fifty) hectares or more, are obliged to facilitate the development of community gardens with an area of at least 20% (twenty percent) of the IUP-B area or IUP.</p> <p>PT CAK and PT BPEJ has fulfilled its obligation to facilitate community plantations covering an area of 1,577.50 Ha or 20% of the HGU planted area of 1,577.5 Ha or 25%.</p> <p>In period 2010 – 2019 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p>	
4.5.8	<p>(C) New lands are not acquired in areas inhabited by communities in voluntary isolation.</p>	<p>Based on interviews with the Village Head (Petinggi) Lendian and community leaders, that there was no opening/construction of PT CAK and PT BPEJ's plantations which were obtained from areas inhabited by people who are isolating.</p> <p>In period 2010 – 2019 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter</p>	Complied

		from the land owner stating that they agree to be carried out for land compensation.	
Criteria 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	(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.	PT CAK and PT BPEJ already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.	Complied
4.6.2	(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.	PT CAK and PT BPEJ already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation. This procedure has been socialized to all stakeholders, based on "Berita Acara Stakeholder Meeting dan Sosialisasi RSPO" to the community and to plasma farmers on June 14, 2022, the material and event weight and attendance list can be shown at the time of the audit.	Complied
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement).	Based on interviews with the Village Head (Petinggi) Lumpat Dahuq and Mantar and community leaders that PT CAK and PT BPEJ provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder.	Complied

		<p>In period 2010 – 2019 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahug and Mantar customary land-lahan Adat Lumpat Dahug and Mantar". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p>	
4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them.</p>	<p>Based on interviews with the Village Head (Petinggi) Lumpat Dahug and Mantar and community leaders that PT CAK and PT BPEJ provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder.</p> <p>In period 2010 – 2019 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahug and Mantar customary land-lahan Adat Lumpat Dahug and Mantar". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p>	Complied
<p>Criteria 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.</p>			
4.7.1	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p>	<p>PT CAK and PT BPEJ already has a mechanism of compensation, namely <i>Pembebasan Lahan</i> / land acquisition Procedure No. FR.CSOP.PL.008. Rev.01 dated August 2, 2016. In the process of establishing this procedure, management conducted consultations with relevant and interested parties on July 12, 2016 (ie: community</p>	Complied

		<p>representatives/community leaders, village heads around the plantations and community land owners.</p> <p>This procedure explains that the land acquisition process is carried out by respecting the rights of indigenous and local communities who legally or customarily have rights to the land by referring to the FPIC principles; including not using military involvement in the entire land acquisition process. This procedure also explains that there are several land compensation processes:</p> <ul style="list-style-type: none"> - Land acquisition with a partnership/Indemnity pattern - Payment of compensation / Sago Hati / Tali Asih / Compensation / CSR Land acquisition <p>This procedure has been socialized to all stakeholders, based on "Berita Acara Stakeholder Meeting dan Sosialisasi RSPO" to the community and to plasma farmers on October 4, 2021, the material and event weight and attendance list can be shown at the time of the audit.</p>	
4.7.2	<p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.</p>	<p>PT CAK and PT BPEJ already has a mechanism of compensation, namely <i>Pembebasan Lahan</i> / land acquisition Procedure No. FR.CSOP.PL.008. Rev.01 dated August 2, 2016. In the process of establishing this procedure, management conducted consultations with relevant and interested parties on July 12, 2016 (ie: community representatives/community leaders, village heads around the plantations and community land owners.</p> <p>This procedure explains that the land acquisition process is carried out by respecting the rights of indigenous and local communities who legally or customarily have rights to the land by referring to the FPIC principles; including not using military involvement in the entire land acquisition process. This procedure also explains that there are several land compensation processes:</p>	Complied

		<ul style="list-style-type: none"> - Land acquisition with a partnership/Indemnity pattern - Payment of compensation / Sago Hati / Tali Asih / Compensation / CSR Land acquisition <p>This procedure has been socialized to all stakeholders, based on "Berita Acara Stakeholder Meeting dan Sosialisasi RSPO" to the community and to plasma farmers on October 4, 2021, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Samples of land acquisition is taken:</p> <p>Tali Asih/Compensation realization Document on behalf of Ilar, with an area of 10.2 Ha located in Mantar Village, Damai District. Several documents are in the process of compensation / Tali Asih, including:</p> <ul style="list-style-type: none"> - Minutes of Inventory of Land, Plants and Buildings; dated 1 October 2012 land acquisition/tali asih on behalf of Ilar address at RT 005, Kampung Keay, Kecamatan Damai, Kabupaten Kutai Barat covering area 10,2 ha. Inventory Team: PT CAK Team, Land Cultivators and Witnesses (4 people) - Tali Asih Agreement/Land Compensation and Planting and Building, No. CAK-230 - Statement Letter of Handover of Land and Planting and Building, this statement letter is signed by the giver and recipient of compensation, village head and witnesses. - Letter of Approval from family/Heirs dated October 1, 2012 - Declaration of Ownership of Land Rights (SPPHAT) on behalf of Ilar covering an area of 10.2 Ha. - Land map and identity card in the name of Ilar <p>Based on documents verification of Tali Asih Agreement/Land Compensation and Planting and Building, No. CAK-230 between Bpk. Ilar (pemilik/penggarap lahan) with the Management Representative of PT CAK (Group Manager), it is stated in Article 3 regarding the Value of Tali</p>	
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		Asih/Compensation, that: The parties have agreed and agreed that the Value of Tali Asih/Compensation for the acquisition of the land location on it is IDR 2,000,000 per ha and for forest of IDR 1,000,000 per ha.	
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	Based on interviews with the Village Head (Petinggi) Lumpat Dahuq and Mantar and community leaders that PT CAK and PT BPEJ provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder. The company has provided road access and access rights to be able to pass through oil palm plantations, road maintenance is always carried out by the company so that this is an advantage for the surrounding community to be able to more easily use road access that is always well maintained.	Complied
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	In period 2010 – 2019 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Mantar and Lumpat Dahuq customary land-Lahan Adat ". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation. Based on interviews with the Village Head (Petinggi) Lendian and community leaders that in the process of land tenure and payment of land compensation, there are no land conflicts or complaints from the surrounding community.	Complied
4.8.2	(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification	In period 2010 – 2019 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Mantar and Lumpat Dahuq customary land-Lahan Adat ". The process of land compensation for this land is carried out through the	Complied

	addresses any unresolved conflict through appropriate conflict resolution mechanisms.	FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation. Based on interviews with the Village Head (Petinggi) Lendian and community leaders that in the process of land tenure and payment of land compensation, there are no land conflicts or complaints from the surrounding community.	
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).	In period 2010 – 2019 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Mantar and Lumpat Dahuq customary land-Lahan Adat ". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation. Based on interviews with the Village Head (Petinggi) Lendian and community leaders that in the process of land tenure and payment of land compensation, there are no land conflicts or complaints from the surrounding community.	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).	In period 2010 – 2019 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Mantar and Lumpat Dahuq customary land-Lahan Adat ". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation. Based on interviews with the Village Head (Petinggi) Lendian and community leaders that in the process of land tenure and payment of	Complied

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		land compensation, there are no land conflicts or complaints from the surrounding community.	
Principle 5: Support smallholder inclusion			
Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.			
Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
5.1.1	Current and previous period prices for FFB are publicly available and accessible by smallholders.	Based on document review, the management unit has informed about the FFB prices to the smallholders (Koperasi Tokeetn Teguh – Citra Agro Kencana Estate, and Koperasi Uee Some – BPEJ). The last document verified is Letter from PT Citra Agro Kencana to Koperasi Tokeetn Teguh dated 30 March 2022 regarding the prices of FFB.	Complied
5.1.2	(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	According to the interview with FFB Purchasing staff and document verification on FFB Purchasing Agreement obtained information that the FFB pricing based the general market of CPO. Buyer has the right to determine the applicable FFB price. FFB price updates are carried out by the FFB Purchasing Department directly to suppliers via telephone or messaging applications.	Complied
5.1.3	(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	Based on the results of interviews with FFB suppliers and verification of FFB purchase agreement documents, information was obtained that FFB prices refer to the prevailing market price of CPO. In the agreement it is stated that the buyer has the right to set the applicable FFB price. FFB price updates are carried out by the FFB Purchasing Department directly to suppliers via telephone or messaging applications.	Complied
5.1.4	(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and re-	Based on the results of interviews with FFB suppliers and verification of FFB purchase agreement documents, information was obtained that FFB prices refer to the prevailing market price of CPO. In the agreement it is stated that the buyer has the right to set the applicable FFB price.	Complied

	payments through FFB price reductions for replanting and/or, other support mechanisms where applicable.		
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.	<p>The agreement/contract documents between the company and the contractor is sighted such as for FFB supplier. The contract was acknowledged by both parties and well understood. The contract contained all relevant information such as payment method, work requirements, force majeure, contract period, cancellation of contract, etc.</p> <p>Based on document review, an agreement between company and local contractors confirmed that contract is made fairly, legal and transparent.</p> <ul style="list-style-type: none"> - PT. CAK & CV Inti Jaya have signed the Code of Procurement Ethics dated 3 January 2022. - PT. CAK & PT. Jaya Harapan Nusa Sejahtera have signed the Code of Procurement Ethics dated 3 January 2022. - PT. CAK & PT. Ketapang Hijau Lestari have signed the Code of Procurement Ethics dated 04 January 2021. - PT. CAK & PT. Marsam Citra Adiperkasa have signed the Code of Procurement Ethics dated 04 January 2021. 	Complied
5.1.6	(C) Agreed payments are made in a timely manner and receipts specifying price, weigh, deductions and amount paid are given.	<p>Evidence of payment is reviewed and interview with local contractor confirmed that payment for contractor timely manner.</p> <p>Sample seen on third party FFB suppliers: PT. CAK have paid for FFB's sourced from PT. Kedap Sayaaq Dua in May 2022 through bank transfer.</p>	Complied
5.1.7	Weighing equipment is verified by an independent third party on a regular basis.	<p>According to the Indonesian regulation, verification of weigh bridge conducted annually. Sighted the record of validation from Cooperation and Trading Agency of Kutai Barat Regency as follows:</p> <ul style="list-style-type: none"> • Validation Certificate No: 510.63/1273/100.12.01 dated 28 October 2021 for weighbridge Presica PSC 8228-WMS, series 2805625, 	Complied

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		<p>capacity 60 MT, brand Presica. Validation renewal before 09 October 2022.</p> <ul style="list-style-type: none"> Validation Certificate No: 510.63/1274/100.12.01 dated 28 October 2021 for weighbridge Presica PSC 8228-WMS, series 2805628, capacity 60 MT, brand Presica. Validation renewal before 9 October 2022. 	
5.1.8	The unit of certification supports Independent smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholder on who runs the Internal Controlling System (ICS), who holds the certificate, and who owns and sells certified materials.	<p>PT CAK has held discussions with the surrounding village communities on 20 June 2022 regarding the involvement of smallholders in oil palm, however based on the results of interviews with head of village, traditional leader, and local leaders, it was known that there are no independent smallholders, most of the villagers are rubber farmers.</p> <p>In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon Stock. The minutes of meeting and attendance list has shown during audit.</p>	Complied
5.1.9	(C) The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner.	<p>Grievance mechanism including from external stakeholder are documented in SOP of Communication (FR.EMS.CIE) dated 24 February 2020. Grievance or any kind of communication can be communicated through field staff or by email to sustainability@first-resources.com. The procedure stated that all communication or grievance will be responded in 1 month maximum.</p> <p>There was no complaint received since last surveillance assessment.</p>	Complied
Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.	<p>PT CAK has held discussions with the surrounding village communities on 20 June 2022 regarding the involvement of smallholders in oil palm, however based on the results of interviews with head of village, traditional leader and local leaders, it was known that there are no independent smallholders, most of the villagers are rubber farmers.</p>	Complied

		In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon Stock. The minutes of meeting and attendance list has shown during audit.	
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).	PT CAK has held discussions with the surrounding village communities on 20 June 2022 regarding the involvement of smallholders in oil palm, however based on the results of interviews with head of village, traditional leader and local leaders, it was known that there are no independent smallholders, most of the villagers are rubber farmers. In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon Stock. The minutes of meeting and attendance list has shown during audit.	Complied
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	PT CAK has held discussions with the surrounding village communities on 20 June 2022 regarding the involvement of smallholders in oil palm, however based on the results of interviews with head of village, traditional leader and local leaders, it was known that there are no independent smallholders, most of the villagers are rubber farmers. In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon Stock. The minutes of meeting and attendance list has shown during audit.	Complied
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	PT CAK has held discussions with the surrounding village communities on 20 June 2022 regarding the involvement of smallholders in oil palm, however based on the results of interviews with head of village, traditional leader and local leaders, it was known that there are no independent smallholders, most of the villagers are rubber farmers. In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon	Complied

		Stock. The minutes of meeting and attendance list has shown during audit.	
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	PT CAK has held discussions with the surrounding village communities on 20 June 2022 regarding the involvement of smallholders in oil palm, however based on the results of interviews with head of village, traditional leader and local leaders, it was known that there are no independent smallholders, most of the villagers are rubber farmers. In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon Stock. The minutes of meeting and attendance list has shown during audit.	Complied
<p>Principle 6: respect workers’ rights and conditions Protect workers’ rights and ensure safe and decent working conditions.</p>			
<p>Criteria 6.1: Any form of discrimination is prohibited.</p>			
6.1.1	(C) A publicity available non-discrimination and equal opportunity policy is implemented in such way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	The company (PT CAK and PT BPEJ) has Equal Opportunities policy as documented in Company Policy “ <i>Kebijakan Perusahaan – Kebijakan Persamaan Kesempatan Kerja</i> ” Equal Employment Opportunity Policy Doc. No. 011.A/Sustainability_FR/P/VI/2012, this policy was published on 15 June 2012, stated: “To treat equal for all employee in term of recruitment, work performance, and representative without discrimination on race, caste, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation, or age”. The company policy is available on notice board. Based on interview with workers, during stakeholder consultation, it was noted that worker has a basic understanding of company policy related to non-discrimination and equal opportunity policy.	Complied

		<p>List of attendance on refresh the socialization of Company Policy "Kebijakan Perusahaan", on 17 February 2022 and also socialization on 14 June 2022.</p> <p>Based on the list of employees of PT CAK and PT BPEJ for the period June 2022, and based on interviews with several workers that the company has implemented policies related to discrimination and has provided work opportunities without discriminating against backgrounds.</p>	
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.</p>	<p>Worker register for mill and estates mentioned that all workers came from different backgrounds (race, religion, gender, etc). Ethnical diversity of worker and during interview with workers, no discrimination was identified based on religion, ethnic, gender. No evidence of discrimination found during the audit.</p> <p>Company provided working tools to the workers, relevant to the nature of the work performed.</p> <p>Based on interviews with several workers during this audit, it was stated by the workers that PT CAK and PT BPEJ had treated its employees fairly or there was no discrimination and there were no fees charged at the time of employee recruitment.</p>	Complied
6.1.3	<p>The unit of certification demonstrates that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.</p>	<p>Rekrutment Karyawan Harian Tetap Procedure Doc. No. AD.PNK.HRD.R&S.0002.001.</p> <p>Separately, PT CAK and PT BPEJ has set requirements for employee recruitment in the Company Regulations (PP) for the 2022-2024 period, in Chapter IV concerning Employment Relations, which explains:</p> <ul style="list-style-type: none"> - Article 12: related to basis of acceptance, placement and transfer of employees - Article 12: related to general requirements for recruitment, including the minimum age requirement of 18 years and medical examination 	Complied

		<ul style="list-style-type: none"> - Article 13: related to probationary period period for 3 months - Article 15: related to promotion - Article 51; concerning Termination of Employment (PHK: Pemutusan Hubungan Kerja) which refers to Law no. 13 of 2003. - Article 52; Termination of Employment - Article 58; Retirement: employees who are 60 (fifty-seven) years old can be honorably dismissed with pension rights in accordance with applicable regulations and or applicable company policies. <p>There are two types of employees that are applied in PT CAK and PT BPEJ, which are permanent employees (known as KHT; <i>Karyawan Harian Tetap</i> and PBT; <i>Pekerja Bulanan Tetap</i>) and daily workers (known as BHL/PHL). Worker register for mill and estates mentioned that all workers came from different backgrounds (race, religion, gender, etc). Ethnical diversity of worker and during interview with workers, no discrimination was identified based on religion, ethnic, gender. No evidence of discrimination found during the audit.</p> <p>Based on interview with the HR Dept., that recruitment of employees is based on an analysis of workforce needs and within it has considered, the required competencies, experience and expertise required. For this reason, employee acceptance tests and interviews will be conducted. Employee assessments are always carried out every 6 months as a basis for being able to promote positions or levels/groups which will affect to the monthly salary.</p> <p>In the 2022 period, there are no recruitment in the PT CAK, but at PT BPEJ there is one recruitment as many 4 harvester and loose fruit picker on behalf of Mr. Romisman and Mrs. Ida Yamma, Mr. Firman Jaya and Mr. Ali Zaini. Take an example of recruitment documentation and proses:</p> <ul style="list-style-type: none"> - Recruitment in December 2021, on behalf of Firman Jaya. Application letter dated September 5, 2021, on behalf of Firman 	
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		<p>Jaya. Along with the required documents including: KTP, Family Card, copy of High School graduate and transcript. The interview process was held on 12 October 2021 and a health check was carried out by the Clinic on Citra Agro Kencana Estate and was declared healthy. KHT (Karyawan Harian Tetap) Work Agreement on behalf of Firman Jaya dated 9 December 2021 with the position as nurse at PT CAK clinic</p>	
<p>6.1.4</p>	<p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.</p>	<p>Certificate holder has had a policy regarding protection of reproductive right based on Decree of The Board No. 011.D/Sustainability_FR/P/VI/2012 dated 15 June 2012 explain the rights of employees to obtain reproductive health services.</p> <p>Separately, the company has also issued Circular No. 001/SE-CAK/X/2021 dated October 17, 2021 regarding the identification and fulfillment of the needs of young mothers in the company environment, furthermore the company is committed to protecting the rights of female employees during pregnancy and breastfeeding.</p> <p>There is a gender committee actively meets and discussing general agenda and other issue related to handling sexual harassment, dissemination of sexual harassment prevention.</p> <p>Based on interview with Gender Committee, company has implemented the protection of women reproductive rights, in form of maternal leave, period leave, and regular pregnancy check for female sprayers and strictly prohibit pregnant and/or breastfeeding female worker applying pesticides. The last pregnancy checks on 8 September 2021; in Afdeling I: 33 workers, Afdeling II as many 33 workers, Afdeling III as many 41 workers, Afdeling IV as many 21 workers. This worker is a female worker who is included in the fertilization and spraying group and the result is "negative".</p> <p>When in pregnancy checking there are confluence workers who stated "positive", then based on the company's policy above, the woman</p>	<p>Complied</p>

		workers to be transferred to other work which not related to chemistry (spray or fertilizing).	
6.1.5	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p>	<p>The company has formed a Gender Committee at PT CAK and PT BPEJ based on the Gender Committee Organizational Structure as of 21 January 2022. Coordinators are assigned at each Afdeling; Afdeling 1: Ms. Rahma Julita, Afdeling 2-4: there is no one yet.</p> <p>The Chair of the Gender Committee has established a Work Program for the period 2022, including:</p> <ol style="list-style-type: none"> 1. Women's Special Activities, including: <ul style="list-style-type: none"> • Health Counseling During the COVID-19 Pandemic will be held in September 2021. • Reproductive health education for female employees will be held in September 2021 • Reproductive health checks for female employees in collaboration with the medical team from the local Health Office. 2. Communication with the company regarding employee complaints, including: <ul style="list-style-type: none"> • Conduct regular meetings at least once a year with the Company's management to find solutions to existing employee problems • If there are cases related to employees directly communicate with the Company's management to find a solution 3. Strengthening Organizational Institutions, including: <ul style="list-style-type: none"> • Meeting members at least once a year to discuss organizational development, • Management participates in training organized by the Government and the Company to add and improve insight 	Complied

		<p>skills</p> <ul style="list-style-type: none"> • Coordinate with SPSI to help with complaints related to female employees <p>The regular monthly gender committee meeting was held on 16 April 2021 which discussed Complaints: Elementary school students find it difficult to follow lessons that are conducted online. Mothers also feel overwhelmed accompanying their children to participate in the teaching and learning process. Management Response: Management approved the proposed teaching and learning process to be carried out directly by dividing the student's entry cycle. Students will come to class every 2 days. All students are divided into 2 groups and take turns entering the class.</p> <p>Gender Committee meeting on 13 June 2022; Discussion and Discussion Complaints: there are still many children and also mothers in employee housing still not wearing masks (during the Covid-19 pandemic) when doing activities in the housing environment. Management responses: Management through clinics and doctors conduct awareness to housewives to understand the importance of using masks even though they are active in a residential environment. So that mothers can also remind each other to use masks</p> <p>Based on the records of the routine meeting and interviews with management, that during the period 2021-2022 there were no cases related to women workers.</p>	
6.1.6	There is evidence of equal pay for the same work scope.	<p>PT Citra Agro Kencana and PT Borneo Persada Energy Jaya has set wages based on the application of the minimum wage referring to the Governor's Decree No. 561/K.597/2021 dated November 25, 2021 regarding Upah Minimum Kabupaten Kutai Barat Tahun 2022, which is IDR 3,210,597/month.</p> <p>Meanwhile, the determination of wages based on volume units is determined based on the calculation of premiums and incentives,</p>	Complied

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		namely the Company also issued a Circular from the Director of Plantation No. FR/027/I-22/SE/HRD dated January 25, 2022 regarding the Implementation of the Latest Premium on Harvest, Care and Transportation of FR Estate Areas as of January 1, 2022.	
Criteria 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	(C) Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.	<p>The application of the minimum wage refers to the Governor's Decree No. 561/K.597/2021 dated November 30, 2021 regarding the 2022 Kutai Barat Regency Minimum Wage, which is IDR 3,320,597/month.</p> <p>PT Citra Agro Kencana also issued several Circulars from HR related to the determination of wages for the 2022 period, including:</p> <ol style="list-style-type: none"> 1. Circular from the Director of Plantation No. FR/027/I-22/SE/HRD dated 25 January 2022 regarding employee's wages on period 2022. 2. Circular from the Director of Plantation No. 002/FR/027/I-21/SE/HRD dated January 25, 2022 regarding the Implementation of the Latest Premium on Harvest, Care and Transportation of FR's Plantation Area as of January 1, 2022. 3. Determination of overtime pay with the calculation: the wage for 1 hour of overtime is the 2022 UMSK divided by 173 (Rp 19,194 per hour). <p>The determination of the wages is determined in the Indonesian language and is in accordance with the statutory regulations: 561/K.597/2021 dated November 30, 2021</p>	Complied
6.2.2	(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal	PT Citra Agro Kencana uses permanent workers consisting of 2 types, namely: KHT- karyawan harian tetap (permanent daily employees) and PBT- Pekerja Bulanan Tetap (Permanent Monthly Workers) which require a trial period of 3 months.	Complied

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	<p>requirements) and payroll documents give accurate information on compensation for all work performed.</p>	<p>Employment binding with employees by using a work contract in the form of Perjanjian Kerja Waktu Tidak Tertentu.</p> <p>Payment of wages at PT KAL is done by transferring the bank account of BPD Kaltim Kaltara to employees, the company will make payroll and salary slips before wages are transferred. Payroll and salary slips contain basic wages (according to applicable regulations), allowances, overtime, premiums and the amount of deductions (taxes and contributions BPJS Tech and Kes), the following are examples of salary slips received by employees:</p> <p>Example of KHT Payroll Slip for June 2022 period:</p> <ol style="list-style-type: none"> 1) Workers name Jos*** Pur*** (PBT), NIK: #####009, position: Process-01 (Boiler operator), wage components: Basic wage: IDR 3,370,000,-, over time: IDR 2,103,815, deductions; Tax of PPH21: IDR 42,468 and BPJS Tek & Kes dues: IDR 365,500. Net Wage IDR 5,108,315. 2) Workers name Ag***** Na***, NIK: #####0034, position: Sprayer worker, wage components: basic wage: IDR 3,320,597,-, Premiums: IDR 369,600, deductions; tax of PPH21: IDR -, Natura/riced pieces: IDR 129,600 and BPJS Tek & Kes dues: IDR 265,648. Net wage IDR 3,294,949. <p>Based on the verification of payroll documents and employee salary slips as well as interviews with several employees, that the application of wages at PT CAK has complied with the applicable laws and regulations (Governor's Decree No. 561/K.597/2021 dated November 30, 2021).</p>	
6.2.3	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements.</p>	<p>PT CAK already has a Company Regulation-Peraturan Perusahaan (PP) for the period 2019-2021 which has been approved by the Manpower and Transmigration Office of West Kutai Regency SK No. 568/2713/DTK-BPTKHI/XII/2019 dated September 10, 2019. This PP has expired and PT CAK has issued the latest PP for the period 2022-2024 (Draft) and is still in the process of submitting registration to the West Kutai Regency</p>	Complied

		<p>Manpower and Transmigration Office, however, the PP for the period 2019-2021 can still be used as long as the latest PP has not been ratified. Based on the PT Company Regulations, it has been determined related to employment, as follows:</p> <ul style="list-style-type: none"> - CHAPTER IV; Article 17: Working Time: working time is determined according to the applicable provisions and regulations, namely 7 (seven) hours of work one day or 40 (forty) hours in 1 week and working days from Monday to Saturday. Rest time is 1 hour and is not counted as working time. - Article 18: Overtime work: overtime work is considered valid if there is a written overtime order from the leadership and is in accordance with the Company's Overtime SOP - Article 19: Wages; consisting of basic wages, allowances, BPJS contributions, deductions including income tax deductions. - CHAPTER IX, Article 31: Holidays; holidays recognized by the company are official holidays set by the government. - Article 32; Annual Leave: the employee's annual leave entitlement in the first year of work is calculated from the number of months starting to work until December. The amount of annual leave for 12 working days after working for 12 months continuously. - Article 33; Maternity/Miscarriage Leave: maternity leave is given to female employees who are pregnant for 1.5 months before giving birth and 1.5 months after giving birth with full salary payments. - Article 34; Permit to Leave Work: in accordance with applicable laws, employees can leave work or leave work permits while still receiving wages (P2) and not reducing the entitlement to annual leave for the following purposes: <ul style="list-style-type: none"> a) Self-employed married: 3 working days b) Employees marry off children: 2 working days 	
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		<ul style="list-style-type: none"> c) Employees circumcising/baptizing children: 2 working days d) Wife gives birth/miscarriage: 2 working days e) Husband/wife, parent/in-law, child or daughter-in-law dies: 2 working days f) Family member in the same house dies: 1 working day. 																																																																																									
<p>6.2.4</p>	<p>(C) The unit of certification provides adequate housing. Sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p>	<p>PT Citra Agro Kencana has provided facilities and infrastructure for the welfare of its employees, as follows:</p> <p>Tabel 2.15. Prasarana dan Sarana Penunjang yang Telah Dibangun oleh PT Citra Agro Kencana</p> <table border="1" data-bbox="1137 678 1960 1332"> <thead> <tr> <th>No.</th> <th>Jenis Bangunan</th> <th>Ukuran (m²)</th> <th>Jumlah (Unit)</th> </tr> </thead> <tbody> <tr><td>1.</td><td>Kantor Utama</td><td>750</td><td>1</td></tr> <tr><td>2.</td><td>Rumah Tamu/Guesthouse</td><td>300</td><td>1</td></tr> <tr><td>3.</td><td>Pos Keamanan</td><td>30</td><td>2</td></tr> <tr><td>4.</td><td>Poliklinik</td><td>80</td><td>1</td></tr> <tr><td>5.</td><td>Central Warehouse</td><td>850</td><td>3</td></tr> <tr><td>6.</td><td>Fertilizer Warehouse</td><td>500</td><td>2</td></tr> <tr><td>7.</td><td>Workshop/Garage</td><td>150</td><td>3</td></tr> <tr><td>8.</td><td>Mesjid</td><td>130</td><td>3</td></tr> <tr><td>9.</td><td>Gereja</td><td>70</td><td>2</td></tr> <tr><td>10.</td><td>Rumah Genset</td><td>20</td><td>6</td></tr> <tr><td>11.</td><td>School (TK dan SD)</td><td>500</td><td>2</td></tr> <tr><td>12.</td><td>Helipad</td><td>100</td><td>1</td></tr> <tr><td>13.</td><td>Rumah Manager Kebun</td><td>72</td><td>1</td></tr> <tr><td>14.</td><td>Rumah Manager Pabrik</td><td>72</td><td>1</td></tr> <tr><td>15.</td><td>Rumah Kepala Tata Usaha</td><td>72</td><td>1</td></tr> <tr><td>16.</td><td>Rumah Asisten Agronomi dan LC</td><td>72</td><td>8</td></tr> <tr><td>17.</td><td>Rumah Asisten Pabrik</td><td>72</td><td>8</td></tr> <tr><td>18.</td><td>Rumah Asisten Teknik</td><td>72</td><td>1</td></tr> <tr><td>19.</td><td>Perumahan Karyawan</td><td></td><td></td></tr> <tr><td>a.</td><td>Type C-2 (Karyawan Harian Tetap)</td><td>500</td><td>41</td></tr> <tr><td>b.</td><td>Type C-2 (Karyawan Harian Lepas)</td><td>500</td><td>-</td></tr> </tbody> </table> <p>Sumber : PT Citra Agro Kencana, 2021</p>	No.	Jenis Bangunan	Ukuran (m ²)	Jumlah (Unit)	1.	Kantor Utama	750	1	2.	Rumah Tamu/Guesthouse	300	1	3.	Pos Keamanan	30	2	4.	Poliklinik	80	1	5.	Central Warehouse	850	3	6.	Fertilizer Warehouse	500	2	7.	Workshop/Garage	150	3	8.	Mesjid	130	3	9.	Gereja	70	2	10.	Rumah Genset	20	6	11.	School (TK dan SD)	500	2	12.	Helipad	100	1	13.	Rumah Manager Kebun	72	1	14.	Rumah Manager Pabrik	72	1	15.	Rumah Kepala Tata Usaha	72	1	16.	Rumah Asisten Agronomi dan LC	72	8	17.	Rumah Asisten Pabrik	72	8	18.	Rumah Asisten Teknik	72	1	19.	Perumahan Karyawan			a.	Type C-2 (Karyawan Harian Tetap)	500	41	b.	Type C-2 (Karyawan Harian Lepas)	500	-	<p>Complied</p>
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		<p>The company also provides an ambulance unit as part of the emergency response for employee health services. The supply of clean water for employees is sourced from the factory for the housing of Rayon A and Rayon B.</p> <p>The company has made plans to renovate employee housing (wooden G10 house) into permanent employee housing (G4). The budget has been set for the 2019-2020 period. The realization of the construction of permanent G8 employee housing until June 2020 is 9 units of G4 permanent housing.</p>	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	<p>PT CAK has provided access to employees regarding adequate and affordable food, including the Employee Cooperative which provides basic necessities.</p> <p>The location of PT KAL's plantation is 5 km from the Lumpat Dahug Village traditional market with good road access so that it is easily accessible by employees. The company also welcomes vegetable and fruit sellers to enter PT CAK's plantation area every day.</p>	Complied
6.2.6	A DLW is paid to all workers in accordance with applicable regulations, including workers who work on a piece rate/quota basis, the calculation of which is based on a quota that can be achieved during regular working hours.	PT Citra Agro Kencana has calculated the DLW for the 2021 period, as follows:	Complied

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PT CITRA AGRO KENCANA					
Prevailing Wage Assesment					
2022					
No	Komponen	Parameter	Keterangan	Cost per Tahun	Biaya per Bulan
A	In Kind Benefit				
1	Tunjangan Perumahan	Pembangunan rumah (total Biaya dibagi 30 th)	Dibagi Jumlah Rumah	1,586,000,000	20,302
		Biaya Maintenance Perumahan (dibagi jumlah rumah)	Dibagi Jumlah Rumah	213,000,000	83,333
2	Bonus Karyawan	Tunjangan Hari Raya		3,360,000	280,000
		Bonus Tahunan		8,400,000	700,000
3	Tunjangan Pendidikan	Biaya Perawatan Sekolah (sarpras, listrik, air)	Dibagi Jumlah Karyawan	36,000,000	13,825
		Biaya Solar Bus Sekolah	Dibagi Jumlah Karyawan	20,800,000	7,988
		Biaya Perawatan Bus Sekolah	Dibagi Jumlah Karyawan	18,000,000	6,912
		Honor Guru	Dibagi Jumlah Karyawan	144,000,000	55,300
		Bangunan Sekolah (masa pakai 30 tahun)	Dibagi Jumlah Karyawan	512,000,000	6,554
4	Fasilitas Perumahan	Biaya Instalasi Listrik (masa pakai 30 tahun)	Dibagi Jumlah Rumah	366,798,000	14,350
		Biaya Aliran Listrik	Dibagi Jumlah Rumah	495,642,052	193,913
		Biaya pemakaian air	Dibagi Jumlah Rumah	78,711,425	30,795
5	Pelayanan Kesehatan	Pembelian Obat-obatan	Dibagi Jumlah Karyawan	23,500,000	9,025
		Honor Perawat	Dibagi Jumlah Karyawan	45,000,000	17,281
		Bangunan (Masa pakai 30 tahun)	Dibagi Jumlah Karyawan	287,000,000	3,674
		Perawatan	Dibagi Jumlah Karyawan	45,000,000	17,281
6	Tempat Penitipan Anak	Pembangunan Tempat Penitipan Anak (Masa Pakai 30 tahun)	Dibagi Jumlah Karyawan	132,000,000	2,535
		Perawatan bangunan	Dibagi Jumlah Karyawan	22,145,000	8,504
		Gaji Pengasuh	Dibagi Jumlah Karyawan	36,240,000	13,917
7	Hiburan	Perawatan lapangan badminton	Dibagi Jumlah Karyawan	7,000,000	2,688
		Perawatan Lapangan Volly	Dibagi Jumlah Karyawan	5,000,000	1,920
		Total In Kind Benefits			1,490,097
B	Upah Pekerja	Upah dalam sebulan		40,320,000	3,360,000
		Total Value of Prevailing Wage (A+B)			4,850,097

Based on the DLW calculation above, it shows that the fulfilment of the needs of employees at PT CAK until the period of September 2021 has been fulfilled. And when compared with the minimum wage for West Kutai Regency for the 2022 period, that PT CAK has provided the living needs of employees has exceeded the calculation of the UMSK West Kutai Regency for 2022 period.

PROCEDURAL NOTE:

The RSPO has published guidelines on the calculation of Decent Living Wage (DLW) in June 2019. Since Indonesia does not have DLW benchmark yet, the RSPO Secretariat will conduct a DLW benchmark study in accordance with the Global Living Wage Coalition (GLWC) and Indonesian laws and regulations.

In the meantime, until DLW benchmark for Indonesia is endorsed by the RSPO, the unit of certification carries out interim measures that was published by RSPO (dated 11 November 2019), including:

1. Payment of minimum wages in accordance with applicable regulations
2. Assessment of wages paid (prevailing wages) and in-kind benefits.

Once the DLW benchmark is available, this procedural note is no longer applicable.

6.2.7	Permanent fulltime employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal	<p>Based on document verification, field observation and interview with several workers, that all employees at PT Citra Agro Kencana is as permanent worker called PBT (Pekerja Bulanan Tetap) and KHT (Karyawan Harian Tetap). Up to June 2022 the number of employees at PT CAK as follow:</p> <table border="1" data-bbox="1131 853 1973 1050"> <thead> <tr> <th>Grade/Status</th> <th>Mill/PKS</th> <th>PT CAK</th> <th>PT BPEJ</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PBT</td> <td>6</td> <td>35</td> <td>11</td> <td>52</td> </tr> <tr> <td>KHT</td> <td>122</td> <td>561</td> <td>134</td> <td>817</td> </tr> <tr> <td>Total</td> <td>128</td> <td>596</td> <td>145</td> <td>869</td> </tr> </tbody> </table>	Grade/Status	Mill/PKS	PT CAK	PT BPEJ	Total	PBT	6	35	11	52	KHT	122	561	134	817	Total	128	596	145	869	Complied
Grade/Status	Mill/PKS	PT CAK	PT BPEJ	Total																			
PBT	6	35	11	52																			
KHT	122	561	134	817																			
Total	128	596	145	869																			

Criteria 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	(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.	PT Citra Agro Kencana has a published statement recognizing freedom of association and right to collective bargaining as per "Surat Edaran Manager Nomor: 001/SE-CAK/010/XI/2021 dated 10 November 2021. The policy stated at point 2 "Perusahaan menjamin kebebasan karyawan dalam berserikat dan menyampaikan pendapat yang sesuai dengan aturan hukum yang berlaku di Indonesia" –The company guarantees the	Complied
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		<p>freedom of employees to associate and express opinions in accordance with the applicable laws in Indonesia.</p> <p>The policy has been communicated to all workers through master morning and meeting. Sample seen for socialization evidence available in "Laporan Pelatihan/Sosialisasi" dated 6 October 2021.</p> <p>During interview with workers and LKS bipartite confirmed that they have aware and understand regarding the policy and their right or freedom to express their opinion and made the association or to collective bargaining.</p> <p>There is no union labour formed in PT Citra Agro Kencana, however there are organisation of LKS Bipartite which is the communication forum representing the all employee in PT Citra Agro Kencana. LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2099/DTKT-BPTKHI/IX/2019 Tentang pencatatan Lembaga Kerjasama Bipartit PT Citra Agro Kencana" dated 04 September 2019. Tanda Bukti Pencatatan LKS Bipartit Nomor: 568/2100/DTKT-BPTKHI/IX/2019 dated 04 September 2019.</p>	
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request.</p>	<p>There is no union labour formed in PT Citra Agro Kencana, however there are organisation of LKS Bipartite which is the communication forum representing the all employee in PT Citra Agro Kencana. LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2099/DTKT-BPTKHI/IX/2019 Tentang pencatatan Lembaga Kerjasama Bipartit PT Citra Agro Kencana" dated 04 September 2019. Tanda Bukti Pencatatan LKS Bipartit Nomor: 568/2100/DTKT-BPTKHI/IX/2019 dated 04 September 2019.</p>	Complied

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		<p>Regular meeting has been programmed to discuss about the issue regarding employment and the update of employment regulation.</p> <p>Sample of LKS Bipartite meeting in December 2021 discussing the socialization of employment policy, clean water needs, welfare amenities, clinic service, and road dust control during dry season.</p> <p>Attendance list and minutes of meeting are available and verified during audit.</p>	
6.3.3	<p>Management does not interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.</p>	<p>Organization has shown the organisation of LKS Bipartite, as below:</p> <p>LKS Bipartite PT Borneo Persada Energi Jaya as per Registration Letter No. 568/2007/DTKT-BHI/VI/2022 dated 27 June 2022 (valid three (3) years) from Dinas Tenaga Kerja dan Transmigrasi – Pemerintah Kabupaten Kutai Barat.</p> <p>LKS Bipartite PT Citra Agro Kencana as per Registration Letter No. 568/2010/DTKT-BHI/VI/2022 dated 27 June 2022 (valid three (3) years) from Dinas Tenaga Kerja dan Transmigrasi – Pemerintah Kabupaten Kutai Barat.</p>	Complied
Criteria 6.4: Children are not employed or exploited.			
6.4.1	<p>A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.</p>	<p>PT CAK has had company policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/ VI/2012 dated 15 June 2015 regarding Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p> <p>This policy has been socialized to all employees of PT Citra Agro Kencana on 23-24 January 2022 and on 08 December 2021 and also on 4 October 2021.</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana through direct meetings when signing the cooperation contract. Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat</p>	Complied

		<p>Komitment Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract:</p> <ul style="list-style-type: none"> - CPO Transport Agreement Letter No. CAK/100/SPJP/XII-20/DIR dated December 31, 2020 on behalf of PT PT Jaya Harapan Nusa Sejahtera (namely Johan Arifin); PT Jaya Harapan Nusa Sejahtera's Letter of Commitment dated April 11, 2021. - Kernel Transportation Agreement Letter-Surat Perjanjian Pengangkutan Palm Kernel No. CAK/100/SPJP/I-21/DIR dated 4 January 2021 on behalf of CV Inti Jaya (namely: Riki Anggara); CV Inti Jaya's Letter of Commitment dated 7 April 2021. - Palm Oil FFB Sale and Purchase Agreement No. MCA/001/JBTS/I/2021 dated January 4, 2021, on behalf of PT Marsam Citra Adi Perkasa, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Marsam Citra Adiperkasa" on May 1, 2021. - Palm Oil FFB Sale and Purchase Agreement No. BSMJ/010/JBTS/I/2021 dated January 4, 2021, on behalf of PT Borneosurya Mining Jaya, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Borneosurya Mining Jaya " on April 1, 2021. 	
6.4.2	<p>(C) Documented evidence on the fulfilment of worker's minimum age requirements in accordance with applicable regulation and verification procedures for age requirements, are available.</p>	<p>PT CAK has had company policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/ VI/2012 dated 15 June 2015 regarding Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p>	Complied

		<p>This policy has been socialized to all employees of PT Citra Agro Kencana on 23-24 January 2022 and on 08 December 2021 and also on 4 October 2021.</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana through direct meetings when signing the cooperation contract. Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitment Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract:</p> <ul style="list-style-type: none"> - CPO Transport Agreement Letter No. KAL/078/SPJP/XII-20/DIR dated December 31, 2020 on behalf of PT Jaya Harapan Nusa Sejahtera (namely Johan Arifin); PT Jaya Harapan Nusa Sejahtera's Letter of Commitment dated April 11, 2021. - Kernel Transportation aAgreement Letter-Surat Perjanjian Pengangkutan Palm Kernel No. KAL/016/SPJP/I-21/DIR dated 4 January 2021 on behalf of CV Inti Jaya (namely: Riki Anggara); CV Inti Jaya's Letter of Commitment dated 7 April 2021. - Palm Oil FFB Sale and Purchase Agreement No. MCA/001/JBTS/I/2021 dated January 4, 2021, on behalf of PT Marsam Citra Adi Perkasa, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Marsam Citra Adiperkasa" on May 1, 2021. - Palm Oil FFB Sale and Purchase Agreement No. BSMJ/010/JBTS/I/2021 dated January 4, 2021, on behalf of PT Borneosurya Mining Jaya, has stated a commitment related to the 	
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		<p>code of business ethics "Letter of Commitment to PT Borneosurya Mining Jaya " on April 1, 2021.</p> <p>Based on the list of employees of PT CAK and PT BPEJ as of June 2022, there are no workers who are underage (18 years), the youngest identified employee, for example:</p> <p>PT CAK employee on behalf of Fardi (KHT); born on March 25, 2003 and entered work on August 2, 2021 at the age of 18 years and 4 months.</p> <p>PT BPEJ employee on behalf of Adrianus Ambo (KHT); born on October 27, 2000 and entered work on February 6, 2021 at the age of 20 years and 3 months.</p>	
6.4.3	(C) Young person maybe employed only for non-hazardous work with protective restrictions in place for that work.	<p>As explained in indicator 6.4.1, the company has a policy policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/VI/2012 dated 15 June 2015 regarding Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p> <p>Based on verification of worker documents for period June 2022 in each Estate and Mill, there are no workers who are less than 18 years of age when hired as workers.</p> <p>Based on the list of employees of PT CAK and PT BPEJ as of June 2022, there are no workers who are underage (18 years), the youngest identified employee, for example:</p> <p>PT CAK employee on behalf of Fardi (KHT); born on March 25, 2003 and entered work on August 2, 2021 at the age of 18 years and 4 months.</p> <p>PT BPEJ employee on behalf of Adrianus Ambo (KHT); born on October 27, 2000 and entered work on February 6, 2021 at the age of 20 years and 3 months.</p>	Complied
6.4.4	The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child	PT CAK has had company policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/ VI/2012 dated 15 June 2015 regarding	Complied

	<p>protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.</p>	<p>Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p> <p>This policy has been socialized to all employees of PT Citra Agro Kencana on 23-24 January 2022 and on 08 December 2021 and also on 4 October 2021.</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana through direct meetings when signing the cooperation contract. Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitmen Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract:</p> <ul style="list-style-type: none"> - CPO Transport Agreement Letter No. KAL/078/SPJP/XII-20/DIR dated December 31, 2020 on behalf of PT Jaya Harapan Nusa Sejahtera (namely Johan Arifin); PT Jaya Harapan Nusa Sejahtera's Letter of Commitment dated April 11, 2021. - Kernel Transportation aAgreement Letter-Surat Perjanjian Pengangkutan Palm Kernel No. KAL/016/SPJP/I-21/DIR dated 4 January 2021 on behalf of CV Inti Jaya (namely: Riki Anggara); CV Inti Jaya's Letter of Commitment dated 7 April 2021. - Palm Oil FFB Sale and Purchase Agreement No. MCA/001/JBTS/I/2021 dated January 4, 2021, on behalf of PT Marsam Citra Adi Perkasa, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Marsam Citra Adiperkasa" on May 1, 2021. - Palm Oil FFB Sale and Purchase Agreement No. BSMJ/010/JBTS/I/2021 dated January 4, 2021, on behalf of PT 	
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		<p>Borneosurya Mining Jaya, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Borneosurya Mining Jaya " on April 1, 2021.</p> <p>Based on the list of employees of PT CAK and PT BPEJ as of June 2022, there are no workers who are underage (18 years), the youngest identified employee, for example:</p> <p>PT CAK employee on behalf of Fardi (KHT); born on March 25, 2003 and entered work on August 2, 2021 at the age of 18 years and 4 months.</p> <p>PT BPEJ employee on behalf of Adrianus Ambo (KHT); born on October 27, 2000 and entered work on February 6, 2021 at the age of 20 years and 3 months.</p>	
<p>Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.</p>			
<p>6.5.1</p>	<p>(C) A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.</p>	<p>A policy to prevent sexual and all other form of harassment and violence are available in "Kebijakan Perusahaan" signed by Chief Executive Officer (CEO) First Resources on 15st June 2012. In the policy point 3 stated that <i>"All acts of discrimination or sexual harassment will be handled properly and confidentially in order to get a fair statement and can reduce the risk of harm. No worker should be victimized by making a proven sexual harassment statement."</i> - . This policy has been socialized to all employees of PT Citra Agro Kencana on 23-24 January 2022 and on 08 December 2021 and also on 4 October 2021.</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana through direct meetings when signing the cooperation contract. Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-<i>Surat Komitment Perusahaan</i>, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and</p>	<p>Complied</p>

		<p>compliance with law and human rights including the application of ethical behaviour.</p> <p>Based on interviews with the chairmen of the gender committee of PT CAK and PT BPEJ, there were no confirmed cases of sexual harassment and acts of violence experienced or committed by employees or their superiors.</p>	
<p>6.5.2</p>	<p>(C) A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p>	<p>A policy to protect the reproductive rights in the form of Protection of Reproductive Rights Policy No. 011.D/Sustainability_FR/P/VI/2012 was sign by Chief Executive Officer (CEO) on 15 June 2012 an also rised the "Surat Edaran" which signed by Estate Manager on 10 October 2021. In the policy stated that:</p> <ul style="list-style-type: none"> - Employees have the right to maternity leave during pregnancy and childbirth for a period of 3 months (H1) - Breastfeeding mothers are allowed to return home / cottage for one hour during working hours - Pregnant and lactating women are not allowed to work in direct contact with chemicals (pesticides, etc.) The company provides pregnancy tests for female employees every month (Posyandu). The last pda pregnancy check was in August 2022 which was attended by 12 female workers. <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana through direct meetings when signing the cooperation contract. Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitment Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p>	<p>Complied</p>

		<p>Based on interviews with the chairmen of the gender committee of PT CAK and PT BPEJ, there were no confirmed cases of sexual harassment, issue with the productive right and acts of violence experienced or committed by employees or their superiors.</p>	
<p>6.5.3</p>	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified in accordance with applicable regulations in Indonesia.</p>	<p>A policy to protect the reproductive rights in the form of Protection of Reproductive Rights Policy No. 011.D/Sustainability_FR/P/VI/2012 was sign by Chief Executive Officer (CEO) on 15 June 2012 an also rised the "Surat Edaran" which signed by Estate Manager on 10 October 2021.</p> <p>For breastfeeding mothers and had children under 5 years, the company has provided child care (TPA) which is located in each division/Afdeling. In landfill space as well as the company provides a special space and time for 1 hour for breastfeeding mothers in need time to nursing his baby.</p> <p>The company has also identified the workers as young mothers and conducted consultations through distributing questionnaires on 15 February 2022 to as many as 17 young mothers in PT CAK and PT BPEJ.</p> <p>From the results of the survey and consultation, management issued several policies, including:</p> <ul style="list-style-type: none"> - Breastfeeding mothers are allowed to return home / cottage for one hour during working hours - Pregnant and lactating women are not allowed to work in direct contact with chemicals (pesticides, etc.) The company provides pregnancy tests for female employees every month (Posyandu). The last pregnancy check was in June 2022 which was attended by 12 female workers. - The company has consistently performed pregnancy tests to women workers who worked as a fertilizer and spraying every 1 month. 	<p>Complied</p>

		<p>Periodic check-ups at the clinic to monitor the health of the baby by providing POSYANDU services once a month at the Central TPA (Child Care Center) including immunization and vitamins.</p> <ul style="list-style-type: none"> - The company has provided menstrual leave for female employee in accordance with the recommendation from paramedic in clinic, and this is in line with "Perjanjian Kerja Bersama" and applicable regulations. - The company has granted the right for maternity leave the women who gave birth in accordance with the applicable rules and "Perjanjian Kerja Bersama". - The company has a policy of not hiring female labor during pregnancy or breast-feeding for the kind of work that endanger such as fertilizer or spraying by temporarily moving the work force to other types of work. <p>Health needs for children/babies, the opportunity to be able to give breast milk to babies who are still breastfeeding, periodic immunizations and the need for care for children and babies in the plantation environment.</p>	
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, as long as the complaint is supported with adequate information, is documented, implemented and communicated to all levels of the workforce.</p>	<p>The company has had the procedure related to complain in document Standard Operating Procedure, No. FR.EMS.CIE; Revision: 02, 22nd November 2018, regarding Communication. This procedure stipulate:</p> <ul style="list-style-type: none"> - Internal Communication, Participation and Consultation is communication and consultation that occur both vertically and horizontally within the company. - External communication, participation and consultation is communication and consultation that occurs between the company and external parties, including the surrounding community and related agencies (relevant stakeholders). 	Complied

		This procedure has been communicated to all employees of PT CAK and BPEJ on 10-12 February 2020 and also to all relevant stakeholders on 19-20 March 2020.																					
Criteria 6.6: No forms of forced or trafficked labour are used.																							
6.6.1	<p>(C) All work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> Retention of identity documents or passports; Payment of recruitment fees; Contract substitution without worker’s consent Involuntary overtime; Lack of freedom of workers to resign Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement Debt bondage Withholding of wages 	<p>PT KAL has had a policy related to Zero Fraud Tolerance Policy No. FR.CIA.ZFT.001 dated 28 December 2012, and Recruitment Procedure No. AD.PNK.HRD.R&S.002.001 that PT KAL prohibits the existence of forms of Retention of identity documents, Payment of recruitment fees, Contract substitution without worker’s consent, Involuntary overtime, Lack of freedom of workers to resign, Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement, Debt bondage</p> <p>Based on the interview with workers as well as the officers of the LKS Bipartite stated that there was no indication companies to do practices related to prohibition in accordance with company policy.</p>	Complied																				
6.6.2	<p>(C) Where temporary (Specified Time Work Agreement/PKWT) or migrant workers are employed, a specific labour policy and procedures are established and evidence of implementation is available.</p>	<p>Base on document verification, field observation and interview with several workers, that all employees at PT Citra Agro Kencana is as permanent worker called PBT (Pekerja Bulanan Tetap) and KHT (Karyawan Harian Tetap). Up to June 2022 the number of employees at PT CAK and PT BPEJ as follow:</p> <table border="1"> <thead> <tr> <th>Grade/Status</th> <th>Mill/PKS</th> <th>PT CAK</th> <th>PT BPEJ</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PBT</td> <td>6</td> <td>35</td> <td>11</td> <td>52</td> </tr> <tr> <td>KHT</td> <td>122</td> <td>561</td> <td>134</td> <td>817</td> </tr> <tr> <td>Total</td> <td>128</td> <td>596</td> <td>145</td> <td>869</td> </tr> </tbody> </table>	Grade/Status	Mill/PKS	PT CAK	PT BPEJ	Total	PBT	6	35	11	52	KHT	122	561	134	817	Total	128	596	145	869	Complied
Grade/Status	Mill/PKS	PT CAK	PT BPEJ	Total																			
PBT	6	35	11	52																			
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Total	128	596	145	869																			
Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.																							

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6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p>	<p>Responsible person for H&S has been identified as per "Struktur P2K3 PT Citra Agro Kencana and PT Borneo Persada Energi Jaya". Safety committee or P2K3 structure has been endorsed by Manpower Office Kalimantan Timur Province as below:</p> <ul style="list-style-type: none"> - "Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur Nomor: KEP.566/0830/P2K3/PPK/DTKT/2022 Tentang Pengesahan Panitia Pembina Keselamatan dan Kesehatan kerja (P2K3) PT Citra Agro Kencana" dated 21 March 2022. Secretary of P2K3 is OHS expert on behalf Melrandy Sutrisno, with certificate dated 18 September 2017. - "Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur Nomor: KEP.566/0829/P2K3/PPK/DTKT/2022 Tentang Pengesahan Panitia Pembina Keselamatan dan Kesehatan kerja (P2K3) PT Borneo Persada Energi Jaya" dated 21 March 2022. Secretary of P2K3 is OHS expert on behalf Melrandy Sutrisno, certificate dated 18 September 2017. <p>OHS expert licence on behalf Melrandy Sutrisno currently on the process of renewal according to "Surat keterangan No. 05365/IMT/V/2022" dated 19 May 2022 from PT Multi Indo Training as a provider/PJK3 (Perusahaan Jasa K3 – OHS services company).</p>	Complied
6.7.2	<p>Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p>	<p>PT CAK and PT BPEJ has established documented procedures related to accident and emergency procedure in local language Bahasa Indonesia:</p> <ul style="list-style-type: none"> - SOP Emergency and Responsibility FR.EMS.ERS dated 1 September 2011 - SOP Handling of Emergency Accident and Nearmiss FR.OSPH.P12 dated 1 September 2011 <p>According to the emergency procedure, the emergency conditions have been identified including: working accident, Fire, explosion at buildings, chemical spill and poisonings also armed interference or ambush. The</p>	Non-compliance

		<p>procedures described the roles and responsibilities of each emergency response team include the mechanism how to conduct medical evacuation to near hospital/local health centre, the emergency contact number of each internal emergency team and external related parties such as public fire station at local area Kabupaten Kutai Barat and Public health centre were also available.</p> <p>Emergency procedure has been socialized to the workers on 20 June 2022. Evidence of socialization can be shown. During field visit to estate and mill confirmed that workers are aware regarding the emergency response procedure in their working place.</p> <p>Company has formed the emergency response team as per "Satuan Tugas Pengendalian kebakaran Lahan dan Kebun" PT Citra Agro Kencana and PT Borneo Persada Energy Jaya. Emergency response team has conducted the regular training and drill to response the emergency situation, sample seen: Basic Fire training and drill on September 2021 in Estate, Office and Mill. Evidence of emergency drill can be demonstrated during audit including Scenario and minutes of emergency drill.</p> <p>First aid training has been conducted by Sustainability Team corporate for Field assistant, Foreman and relevant workers both in estate and mill. Company has socialized first aid equipment usage to the field foreman on 18 June 2022 (48 participants).</p> <p>First aid equipment are available in the worksite both in Estate and Mill. Sample seen:</p> <p>PT Citra Agro Kencana</p> <ul style="list-style-type: none"> - At field, brought by field foreman: 24 box. - At mill and estate 29 box, covering: estate office, mill office, central warehouse, workshop, Afdeling office, fertilizer warehouse, sortation station, childcare, hazardous waste storage, laboratorium. 	
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		<p>PT Borneo Persada Energy Jaya</p> <ul style="list-style-type: none"> - At field, brought by field foreman: 8 box. - At mill and estate 9 box, covering: estate office, workshop, Afdeling office, childcare, hazardous waste storage. <p>Assigned operatives trained in first aid are present in both field and other operations. There are 24 personel of foreman assigned as first aider PT CAK and 8 personel assigned first aider in PT BPEJ.</p> <p>Record of accident are available in "Monitoring Kecelakaan Kerja" PT Citra Agro Kencana and PT Borneo Persada Energy Jaya 2021/2022". Report of accident period January – December 2021 and January – June 2022 are available. Each accident case were followed up by investigation as record in "PT CAK and PT BPEJ Accident Report" which explain the detail of accident case and chronology. Below are the summary of accident report 2021/2022 ytd June:</p> <ul style="list-style-type: none"> - Total working hour in a year: 2,799,433 hour/1,357,174 hour - Total accident in a year: 12 case/0 case - Total lost time injury: 5 days/0 days - Frequency rate (FR): 4.29/0 - Severity rate (SR): 1.79/0 <p>Accident report are review in regular basis each month through P2K3 meeting. Record of P2K3 meeting can be demonstrated during audit, sample seen: P2K3 meeting dated 29/07/2021, 29/08/2021, 29/09/2021 discussing the OHS programme implementation, accident report, and other issue related to OHS.</p> <p>Non conformity:</p> <p>During field visit to BPEJ Estate it was found that the storage of pesticides is not in accordance with recognized best practices and procedure defined by company. Objective evidence:</p>	
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		<ul style="list-style-type: none"> - During field visit to fertilizer storage PT CAK it was found that there is no hand wash and eye wash were available. - During field visit to hazardous waste storage PT BPEJ it was found that there is no proper hand wash and eye wash were available. - During field visit to spraying activity at Block G24 Afdeling I PT BPEJ, first aid kit provided was not completed according to regulation PER.15/MEN/VIII/2008 (only anticepticantiseptic betadine, plaster and scissor). - During field visit to hazardous waste in PT BPEJ, there is no emergency alarm available as required by regulation. <p>Company has made corrective action plan to address the issue and accepted by audit team. Please see details of nonconformities in section 3.3.</p>	
<p>6.7.3</p>	<p>(C) 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.</p>	<p>PT CAK and PT BPEJ has a procedure regarding PPE as per "SOP Alat pelindung Diri No. PR.FR.COP.OPA.APD" Rev.1 dated 1 October 2019.</p> <p>PT CAK and PT BPEJ has provide the PPE for workers free of charge.</p> <p>PPE provision can be shown during audit as per "Berita Acara Serah terima Alat pelindung Diri (APD)"</p> <p>PT CAK and PT BPEJ has demonstrated the record of realization the OHS program 2021/2022 including 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. Evidence of PPE provision can be shown as per "Berita Acara serah terima Alat pelindung Diri". Sample seen: "Berita Acara serah terima Alat Pelindung Diri" dated 20 April 2022; PPE provision for Afdeling I workers (safety helmet,sickle cover), harvester (safety helmet, safety goggles, handgloves, apron, safety boots, masker, sickle cover), spraying workers (safety helmet, safety goggles, handgloves,</p>	<p>Non-compliance</p>

		<p>appron, safety boots, masker) and fertilizer workers (safety helmet, safety goggles, handgloves, apron, safety boots, masker).</p> <p>Company has provide sanitation facilities for spraying operator, so that workers can change out of PPE, wash and put on their personal clothing. Sanitation facilities provide in area of Agrochemical warehouse with separate place.</p> <p>Non conformity: During field visit to BPEJ Estate it was found that sampled workers (genset operator and sprayer) were not use the appropriate PPE.</p> <p>Objective evidence:</p> <ul style="list-style-type: none"> - During field visit to Genset housing PT BPEJ and interview with the operator, confirmed that he has not use the earplug/earmuff and no PPE was provided by company. - During field visit to Block G24 Afdeling I PT BPEJ it was found that sprayer workers were not use the proper masker – 3M masker use without cartridge. <p>Company has made corrective action plan to address the issue and accepted by audit team. Please see details of nonconformities in section 3.3.</p>	
6.7.4	<p>All workers are provided medical care and covered by accident insurance. Costs incurred from work related incidents, leading to injury or illness, are covered in accordance with applicable regulations or by the unit of certification if applicable regulations do not provide protection.</p>	<p>Company has a policy as per "Peraturan Perusahaan Periode 2022 - 2024" Article 8 which stated that Hak Pekerja/Buruh 3. <i>Mendapatkan jaminan sosial tenaga kerja dan pemeliharaan Kesehatan beserta keluarga.</i></p> <p>Company has provide the medical care by BPJS Kesehatan and accident insurance by BPJS Ketenagakerjaan.</p> <p>PT CAK and PT BPEJ pay the premium of BPJS Kesehatan and BPJS Ketenagakerjaan each month. Sample seen for payment March 2022:</p>	Complied

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		<ul style="list-style-type: none"> - BPJS Ketenagakerjaan paid for 1.261 workers Citra Agro Kencana Estate and 146 workers of Citra Agro Kencana Mill. Billing Number 220403399884, 220403402763, 220403402031 - BPJS Kesehatan paid for 186 workers including dependent Citra Agro Kencana Mill and and 1,589 workers including dependent Citra Agro Kencana Estate. Billing number 22030900600811, 22030900601246, 22030900601643. - BPJS Ketenagakerjaan paid for 148 workers PT Borneo Persada Energi Jaya. Billing Number 220403206440. - BPJS Kesehatan paid for 206 workers including dependent PT Borneo Persada Energy Jaya. Billing Number 22030900571202, 22030900571813, 22030900572150. 	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	<p>PT CAK and PT BPEJ has recorded all occupational injuries using lost time accident. Since January – December 2021 and January – June 2022 the occupational injuries record as below;</p> <p>PT CAK</p> <ul style="list-style-type: none"> - 2021: Working hour: 2,799,433; Accident case: 12; lost time: 5 days; FR: 4.29; SR: 1.79 - 2022: Working hour: 1,357,174; Accident case: 0; lost time: 0 days; FR: 0; SR: 0 <p>PT BPEJ</p> <ul style="list-style-type: none"> - 2021: Working hour: 297,437; Accident case: 3; lost time: 1 days; FR: 10.09; SR: 3.36 2022: Working hour: 1,229,564; Accident case: 0; lost time: 0 days; FR: 0; SR: 0 	Complied

Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.

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

7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p>	<p>PT Citra Agro Kencana demonstrated procedure Operational Best Practices Pengendalian Gulma (MN.FR.COP.OPA.PGL) dated 1 July 2012. The manual explains policy on weed control, type and classification of weed, guideline for spraying (herbicide used, active ingredients, dosage, target species, spraying tools and nozzle), spraying techniques.</p> <p>Operational Best Practices Pengendalian Hama dan Penyakit (MN.FR.COP.OPA.PHT) dated 1 July 2012. The policy for pest and disease management is to have early warning system through census and infestation identification. The procedure explains the type oil palm pest such as leaf eating caterpillar, rodent attack, <i>Oryctes</i>, <i>Tirathaba</i>, termite. <i>Tyto alba</i> (barn owl), <i>Turnera</i>, <i>Antigonon</i> are the biological species to control the pest and part of integrated pest management. This species is breed by estate to reduce the pests.</p> <ul style="list-style-type: none"> - Rat Census as per Form AD.FR.COP.OPA.PHT.04 in CAK Estate Rayon A - Afd. 01, on 1 June 2022, Census Tim : Andi, at Blok C31, D27, D29, D30, D31 and E30. Total attack 0,4%. - Pest census of Ulat Pemakan Daun Kelapa Sawit (UPDKS), as per Form AD.FR.COP.OPA.PHT.02 in Kebun CAK Rayon A – Afd. 01, on 1 June 2022, Census Tim: Andi, at Blok C31, D27, D29, D30, D31 and E30. Attack: <i>Ulat Api</i> 0,54%, <i>Ulat bulu</i> 0,3% dan <i>Ulat kantong</i> 0,3%. <p>Based on document verification, IPM plan are implemented and monitored to ensure effective weeds, pest and disease control.</p>	Complied						
7.1.2	<p>Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented.</p>	<p>The company has identified type of invasive species that appears in estate operational areas, as per PermenLHK No.94/2016. Based on the evaluation, the invasive species identified as follows:</p> <table border="1" data-bbox="1131 1268 1977 1390"> <thead> <tr> <th>Species</th> <th>Controls used</th> <th>utility</th> </tr> </thead> <tbody> <tr> <td><i>Turnera subulate</i></td> <td>Manual control</td> <td>a species developed as a beneficial plant</td> </tr> </tbody> </table>	Species	Controls used	utility	<i>Turnera subulate</i>	Manual control	a species developed as a beneficial plant	Complied
Species	Controls used	utility							
<i>Turnera subulate</i>	Manual control	a species developed as a beneficial plant							

				in a plantation as host for natural predator of leaf eater caterpillar	
		<i>Mikania micrantha Kunth</i>	Manual control with tripe, chemical control using herbicide based on glyphosate.	Is a plant with broadleaf weeds in the estate	
		<i>Limnocharis flava</i>	Control is done manually by picking up using a stick	Plants developed in wastewater treatment ponds to maintain the temperature in the pond	
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.	Based on document review and interview with the management as well as stakeholder it was known that the unit of certification did not use of fire for pest control.			Complied
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.					
7.2.1	(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.	PT. Citra Agro Kencana refers to Operational Best Practices Manual Oil Palm Agronomy – Pengendalian Hama dan Penyakit No.FR.COP.OPA.PHT. Section 6.7.5 Economic threshold or leaf eating caterpillar: <i>Setothosea asigna</i> 5/frond; <i>Setora nitens</i> 5/frond; Darna trima 10/frond; <i>Ploneta diducta</i> 10/frond; <i>Mahasena corbetti</i> 5/frond; <i>Metisa plana</i> 10/frond. Section 6.7.6 Control - Manual: handpicking, cocoon picking, light trap.			Complied

		<ul style="list-style-type: none"> - Biological control: bio-insecticide through <i>Bacillus thuringensis</i>, virus or fungi, conservation and exploitation of natural predator, use of beneficial plant. - Chemical control: spraying/fogging chemical insecticide, trunk injection, root infuse. <p>Section 6.7.6.7 Contact insecticide</p> <table border="1"> <thead> <tr> <th>Pest</th> <th>Active ingredient</th> <th>Dosage per Ha</th> </tr> </thead> <tbody> <tr> <td>Setothosea asigna</td> <td>Deltametrin</td> <td>200 ml</td> </tr> <tr> <td>Setora nitens</td> <td>Lamda Sihalotrin</td> <td>200 ml</td> </tr> <tr> <td>Darna trima</td> <td>Betasiflutrin</td> <td>225 ml</td> </tr> <tr> <td>Ploneta diducta</td> <td>Sipermetrin</td> <td>300 ml</td> </tr> <tr> <td>Mahasena corbeti</td> <td rowspan="2">Asefat</td> <td rowspan="2">650 ml</td> </tr> <tr> <td>Metisa plana</td> </tr> </tbody> </table> <p>PT. Citra Agro Kencana refers to Operational Best Practices Manual Oil Palm Agronomy – Pengelolaan Pestisida No.FR.COP.OPA.PPS.</p> <p>PT. Citra Agro Kencana refers to Operational Best Practices Manual Oil Palm Agronomy – Prosedur Petunjuk Keamanan Pestisida No.FR.COP.OPA.PLP. Section 6.1 Pesticide Selection – shall first identify type of pest, type of disease or type of weed. The pesticide shall inform type of pest, disease and target species, application method and hazard/impact.</p> <p>PT. Citra Agro Kencana refers to “Daftar Pestisida yang Digunakan First Resources Limited”, period 2022:</p> <table border="1"> <thead> <tr> <th>Brand</th> <th>Active Ingredient</th> <th>LD50</th> <th>WHO Class</th> <th>Sasaran</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Pest	Active ingredient	Dosage per Ha	Setothosea asigna	Deltametrin	200 ml	Setora nitens	Lamda Sihalotrin	200 ml	Darna trima	Betasiflutrin	225 ml	Ploneta diducta	Sipermetrin	300 ml	Mahasena corbeti	Asefat	650 ml	Metisa plana	Brand	Active Ingredient	LD50	WHO Class	Sasaran						
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7.2.2	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided.</p>	<p>PT. Citra Agro Kencana prepared the calculation for pesticide use with active ingredient use, active ingredient and LD50 applied per Ha – monitored per year 2021:</p> <table border="1"> <thead> <tr> <th>Active Ingredient</th> <th>Brand</th> <th>LD50 (mg/kg)</th> <th>Concentration</th> <th>Toxicity per Liter</th> <th>TOTAL Chemical used</th> <th>Toxicity Planted</th> <th>Area Treated (ha)</th> </tr> </thead> <tbody> <tr> <td>Glufosinat-ammonium</td> <td>Lifeline 280SL</td> <td>2,000</td> <td>256</td> <td>128</td> <td>5,964</td> <td>763,392</td> <td>6,945</td> </tr> <tr> <td>Glyphosate</td> <td>Round up</td> <td>9,041</td> <td>360</td> <td>40</td> <td>21,204</td> <td>844,314</td> <td>6,945</td> </tr> <tr> <td>Glyphosate</td> <td>Bionasa</td> <td>5,000</td> <td>360</td> <td>72</td> <td>324</td> <td>23,328</td> <td>6,945</td> </tr> <tr> <td>Metil metsulfuron</td> <td>Metafuron 20WP</td> <td>8,000</td> <td>200</td> <td>25</td> <td>10,162</td> <td>254,050</td> <td>6,945</td> </tr> <tr> <td>Triklpir</td> <td>Garlon</td> <td>1,581</td> <td>480</td> <td>304</td> <td>2,211</td> <td>671,271</td> <td>6,945</td> </tr> </tbody> </table>	Active Ingredient	Brand	LD50 (mg/kg)	Concentration	Toxicity per Liter	TOTAL Chemical used	Toxicity Planted	Area Treated (ha)	Glufosinat-ammonium	Lifeline 280SL	2,000	256	128	5,964	763,392	6,945	Glyphosate	Round up	9,041	360	40	21,204	844,314	6,945	Glyphosate	Bionasa	5,000	360	72	324	23,328	6,945	Metil metsulfuron	Metafuron 20WP	8,000	200	25	10,162	254,050	6,945	Triklpir	Garlon	1,581	480	304	2,211	671,271	6,945	Complied
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7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p>	<p>PT. Citra Agro Kencana refers to Operational Best Practices Manual Oil Palm Agronomy – Pengendalian Hama dan Penyakit No.FR.COP.OPA.PHT. Section 6.7.5 Economic threshold or leaf eating caterpillar: <i>Setothosea asigna</i> 5/frond; <i>Setora nitens</i> 5/frond; <i>Darna trima</i> 10/frond; <i>Ploneta diducta</i> 10/frond; <i>Mahasena corbetti</i> 5/frond; <i>Metisa plana</i> 10/frond.</p> <p>Section 6.7.6 Control</p> <ul style="list-style-type: none"> - Manual: handpicking, cocoon picking, light trap. - Biological control: bio-insecticide through <i>Bacillus thuringensis</i>, virus or fungi, conservation and exploitation of natural predator, use of beneficial plant. - Chemical control: spraying/fogging chemical insecticide, trunk injection, root infuse. <p>Section 6.7.6.7 Contact insecticide</p> <table border="1" data-bbox="1133 871 1966 1216"> <thead> <tr> <th>Pest</th> <th>Active ingredient</th> <th>Dosage per Ha</th> </tr> </thead> <tbody> <tr> <td><i>Setothosea asigna</i></td> <td>Deltametrin</td> <td>200 ml</td> </tr> <tr> <td><i>Setora nitens</i></td> <td>Lamda Sihalotrin</td> <td>200 ml</td> </tr> <tr> <td><i>Darna trima</i></td> <td>Betasiflutrin</td> <td>225 ml</td> </tr> <tr> <td><i>Ploneta diducta</i></td> <td>Sipermetrin</td> <td>300 ml</td> </tr> <tr> <td><i>Mahasena corbeti</i></td> <td>Asefat</td> <td>650 ml</td> </tr> <tr> <td><i>Metisa plana</i></td> <td></td> <td></td> </tr> </tbody> </table>	Pest	Active ingredient	Dosage per Ha	<i>Setothosea asigna</i>	Deltametrin	200 ml	<i>Setora nitens</i>	Lamda Sihalotrin	200 ml	<i>Darna trima</i>	Betasiflutrin	225 ml	<i>Ploneta diducta</i>	Sipermetrin	300 ml	<i>Mahasena corbeti</i>	Asefat	650 ml	<i>Metisa plana</i>			Complied
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7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines.</p>	<p>In PT. Citra Agro Kencana, there is no prophylactic use of pesticide.</p>	Complied																					

<p>7.2.5</p>	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat, are not to be used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to: 7.2.5a Judgment of the threat and verify why this is a major threat.</p>	<p>Based on review of document "Daftar Pestisida yang Digunakan Tahun 2021" – record of pesticide uses in 2021, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2021.</p> <table border="1" data-bbox="1131 507 1975 1141"> <thead> <tr> <th>Brand</th> <th>Active Ingredient</th> <th>LD50</th> <th>WHO Class</th> <th>Sasaran</th> </tr> </thead> <tbody> <tr> <td>Bionasa 480 SL</td> <td><i>Glifosat</i></td> <td>5.000</td> <td>III</td> <td>Weeds with broad and narrow leaves</td> </tr> <tr> <td>Roundup 486 SL</td> <td><i>Glifosat</i></td> <td>9.041</td> <td>III</td> <td>Weeds with broad and narrow leaves</td> </tr> <tr> <td>Elang</td> <td><i>Glifosat</i></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Garlon 670 EC</td> <td><i>Triklpir</i></td> <td>1.581</td> <td>II</td> <td>Broadleaf weeds, shrubs, woody weeds (wood saplings)</td> </tr> <tr> <td>Lifeline 280 SL</td> <td><i>Glufosinat</i></td> <td>2.000</td> <td>II</td> <td>Weeds with broad and narrow leaves</td> </tr> <tr> <td>Metafuron 20WP</td> <td><i>Metil metsulfuron</i></td> <td>8.000</td> <td>U</td> <td>Weeds with broad and narrow leaves</td> </tr> <tr> <td>Basta 150SL</td> <td><i>Glufosinat</i></td> <td>1.910</td> <td>II</td> <td>Weeds with broad and narrow leaves</td> </tr> </tbody> </table>	Brand	Active Ingredient	LD50	WHO Class	Sasaran	Bionasa 480 SL	<i>Glifosat</i>	5.000	III	Weeds with broad and narrow leaves	Roundup 486 SL	<i>Glifosat</i>	9.041	III	Weeds with broad and narrow leaves	Elang	<i>Glifosat</i>				Garlon 670 EC	<i>Triklpir</i>	1.581	II	Broadleaf weeds, shrubs, woody weeds (wood saplings)	Lifeline 280 SL	<i>Glufosinat</i>	2.000	II	Weeds with broad and narrow leaves	Metafuron 20WP	<i>Metil metsulfuron</i>	8.000	U	Weeds with broad and narrow leaves	Basta 150SL	<i>Glufosinat</i>	1.910	II	Weeds with broad and narrow leaves	<p>Complied</p>
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	<p>7.2.5b Why there is no other alternative which can be used.</p>	<p>Based on review of document "Daftar Pestisida yang Digunakan Tahun 2021" – record of pesticide uses in 2021, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2021.</p>																																									
	<p>7.2.5c Which process was applied to verify why there is no other less hazardous alternative.</p>	<p>Based on review of document "Daftar Pestisida yang Digunakan Tahun 2021" – record of pesticide uses in 2021, there is no use of paraquat, or</p>																																									

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	7.2.5d Process to limit the negative impacts of the application.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2021" – record of pesticide uses in 2021, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2021.	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2021" – record of pesticide uses in 2021, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2021.	
7.2.6	(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.	The training for the personnel who applying pesticides has conducted on 13-14 June 2022. The certification unit has communicated the importance of MSDS onto chemical warehouse keeper, with aspects of health, safety and environment. Safety officer carried out training and dissemination to warehouse keepers related to importance and information on MSDS. The certification unit provides sprayers with PPE: glasses, mask, apron, rubber hand glove, overall and rubber boot.	Complied
7.2.7	(C) Storage of all pesticides in accordance with recognized best practices.	PT CAK and PT BPEJ has a procedure of pesticide storage as per "SOP Pengelolaan Pestisida No. MN.FR.COP.OPA.PLP Rev.1 dated 1 July 2012". Point 6.3 "Penyimpanan Pestisida yang aman untuk Tindakan pencegahan" Pesticides were stored in the determined area separated from fertilizer and other chemicals. Pesticides storage provided in central warehouse and it was locked areas with limited access. The storage ventilated through cross flow ventilation. MSDS and hazard symbol label were provided nearby of pesticides.	Non-compliance

		<p>Emergency shower and eyewash were also provided to anticipate in case of an emergency of chemical handling. PPE for handling of chemicals were provided including boots, apron, safety glass, respiratory mask and hand gloves.</p> <p>Non conformity:</p> <p>During field visit to BPEJ Estate it was found that the storage of pesticides is not in accordance with recognized best practices and procedure defined by company.</p> <p>Company has taken action to address the issue. See details of findings in section 3.3.</p>	
7.2.8	<p>All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.</p>	<p>All pesticide containers were not disposed and use for other purpose. PT CAK and PT BPEJ manage the pesticide container as hazardous waste which store in the licenced temporary hazardous waste storage and deliver to the licenced vendor and transporter.</p> <p>Waste management including hazardous waste management are stipulated in "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2 30 December 2018"</p> <p>PT CAK and PT BPEJ has obtain permit or licence for store the hazardous waste in the temporary hazardous waste storage according to:</p> <ul style="list-style-type: none"> - Rekomendasi izin penyimpanan sementara limbah Bahan Berbahaya dan Beracun (TPS – LB3) tanggal 27 April 2020 dari Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu (DPMPTSP) Kabupaten Kutai Barat. Berdasarkan Berita Acara Hasil Verifikasi Permohonan izin TPS Limbah B3 atas nama PT Citra Agro Kencana tanggal 21 April 2020 Dinas Lingkungan Hidup Kabupaten kutai Barat dapat memberikan rekomendasi Izin TPS Limbah B3 kepada PT Citra Agro Kencana. - Recommendation for temporary hazardous waste storage (TPS – LB3) dated 27 April 2020 from the Head of Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu (DPMPTSP) Kutai Barat Regency. Based on the Minutes of 	Complied

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		<p>Verification of the Application for a Hazardous Waste storage (TPS LB3) permit on behalf of PT Citra Agro Kencana on April 21st, 2020, the Environmental Service of Kutai Barat Regency can provide a recommendation for Hazardous Waste Storage (TPS LB3) Permit to PT Citra Agro Kencana.</p> <ul style="list-style-type: none"> - Izin Operasional Pengelolaan Limbah Bahan Berbahaya dan Beracun (Limbah B3) untuk penghasil. Nama usaha: PT Citra Agro Kencana; Nomor Induk berusaha: 8120204920852 - - Operational Permit for the Management of Hazardous Waste Storage (TPS B3) for producers. Business name: PT Citra Agro Kencana; Business Registration Number: 8120204920852 - Rekomendasi izin penyimpanan sementara limbah Bahan Berbahaya dan Beracun (TPS – LB3) PT Borneo Persada Energi Jaya Nomor: 660.34/020/DLH-PLB3PP/I/2020 tanggal 16 Januari 2020 dari Kepala Dinas Lingkungan Hdiup Kabupaten Kutai Barat- - Recommendation for temporary hazardous waste storage (TPS – LB3) of PT Borneo Persada Energi Jaya Number: 660.34/020/DLH-PLB3PP/I/2020 dated January 16th, 2020 from the Head of the Environmental Service Kutai Barat Regency. - Izin Operasional Pengelolaan Limbah Bahan Berbahaya dan Beracun (Limbah B3) untuk penghasil. Nama usaha: PT Borneo Persada Energi Jaya; Nomor Induk berusaha: 9120408752458 - Operational Permit for the Management of Hazardous Waste (LB3) for producers. Business name: PT Borneo Persada Energi Jaya; Business Registration Number: 9120408752458. <p>Record of hazardous waste Management are available in "Lembar Kegiatan Penyimpanan Limbah Bahan Berbahaya dan Beracun".</p> <p>All hazardous waste including pesticide containers has been deliver and transport by licenced vendor Karunia Lumasindo, latest delivery/transport on 2 June 2022. Record of hazardous waste delivery</p>	
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		as per "Manifes Limbah Bahan Berbahaya dan Beracun" No. KLHK-1658076200, item: Kemasan bekas Be (ex chemical containers), quantity: 0.151 ton.	
7.2.9	(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	No aerial spraying of pesticide conducted by PT CAK and PT BPEJ.	Not Applicable
7.2.10	(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	Specific annual medical surveillance has been conducted by PT CAK and PT BPEJ. Medical surveillance for pesticide operator has been conducted on 20 June 2022 cooperated with Permata Husada laboratory. According to medical check up result (cholinesterase check) can be shown that all the pesticide workers (66 workers) were in normal condition, no symptom of poisoning.	Complied
7.2.11	(C) No pesticide-related work is carried out by pregnant or breastfeeding women, or people with medical limitations and they are offered other equivalent work alternatives.	PT CAK and PT BPEJ has a policy to prohibit the pregnant or breastfeeding women to perform pesticide application according to "Surat Edaran Nomor: 001/SE-CAK/X/2021" dated 17 October 2021 and 20 October 2021. Point 3 stated that "Ibu hamil dan menyusui tidak diperbolehkan untuk nekerja yang bersinggungan langsung dengan bahan kimia (pestisida, pupuk, dll). Company provided pregnancy test through Posyandu activity each month by testpack. During interview with female sprayer and fertilizer workers confirmed that there is no pregnant and breastfeeding women who conducted the activity of pesticide spraying and fertilizing. Socialization about the policy has been conducted by company. Interview with sampled workers confirmed that they have understand regarding the policy.	Complied
Note For 7.2.11			

Referring to Act No. 13 of 2003 concerning Manpower, Act No. 35 of 2014 concerning Child Protection, and taking into account the risks of hazards on palm oil plantations and mills on the development and physical, mental and social health of children, the national interpretation mandates that the unit of certifications does not employ people under the age of 18 for pesticide spraying. For this reason, the provisions of young workers under 18 years in indicator 7.2.11 are irrelevant.

Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.

7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.	<p>PT CAK and PT BPEJ has establish the procedure for waste management as per "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018. Procedure explain the waste handling for non hazardous waste and hazardous waste.</p> <p>Non hazardous waste and its handling are as below:</p> <ul style="list-style-type: none"> - Domestic waste, plantation operational waste (ex plastic polybag from nursery). Both waste disposed in to the landfill. - Empty fruit bunch from mill processing apply as a mulching in the oil palm plantation. - Fiber and shell from the mill processing use as a boiler fuel. - Scrap from the workshop activity collect and sell in to the collector. - Domestic water waste manage by waste water management. - Waste water from mill processing apply as land application. <p>Hazardous waste and its handling are as below:</p> <ul style="list-style-type: none"> - Ex chemical/pesticide container from estate operation & ex pesticide equipment are store in the temporary hazardous waste storage. - Used oil, used fuel filter, used battery, used TL lamp, used rags from workshop and equipment maintenance activity are store in the temporary hazardous waste storage. - Medical waste from clinic activity (sput, apul, flakon & infectious waste) are store in the temporary hazardous waste storage. - Used catridge, used toner, ex paint container and used lamp are store in the temporary hazardous waste storage. 	Non-compliance
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		<p>- Ex chemical container and ex chemical from laboratory analyzed, ex cartridge primer are store in the temporary hazardous waste storage. All hazardous waste above are store in the Licenced temporary hazardous waste storage for maximum 180 day and deliver to the licenced transporter and vendor.</p> <p>PT CAK and PT BPEJ has obtained the licence permit for temporary hazardous waste storage as explained in indicator 7.2.8.</p> <p>Manifest of hazardous waste and receipt of hazardous waste delivery can be shown during audit. Sample seen manifest dated 26 October 2021 PT CAK:</p> <ul style="list-style-type: none"> - Minyak pelumas bekas, kode limbah B105d, volume 1,76 ton, manifest No. KLHK-1637233907 - Kain Majun bekas (used drags) dan sejenisnya, kode limbah B110d, volume 0,05 ton, manifest No. KLHK-1637233772 - Kemasan bekas B3, kode limbah B104d, volume 0,114 ton, manifest no. KLHK-1637233659 - Aki/baterai bekas, kode limbah A102d, volume 0,042 ton, manifest no. KLHK- 1637233242 <p>Latest waste delivery and transporting by Karunia Lumasindo (licenced vendor) conducted on 2 Juni 2022 with manifest:</p> <ul style="list-style-type: none"> - Kain Majun bekas (used drags) dan sejenisnya, kode limbah B110d, volume 0,0074 ton, manifest No. KLHK-1658076557 - Kemasan bekas B3, kode limbah B104d, volume 0,151 ton, manifest no. KLHK-1658076200 - Minyak pelumas bekas, kode limbah B105d, volume 0,88 ton, manifest No. KLHK-1658076114 - Aki/baterai bekas, kode limbah A102d, volume 0,04 ton, manifest no. KLHK-1659481920 	
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		<ul style="list-style-type: none"> - Limbah terkontaminasi B3, kode limbah: A108d, volume 1,00 ton, manifest no. KLHK-1658068744 <p>Report of hazardous waste handling and waste water handling are submitted each quarter to Dinas Lingkungan Hidup Kabupaten Kutai Barat and Provinsi Kalimantan Timur as well as Kementrian Lingkungan Hidup dan Kehutanan. Evidence of report submission was sighted during audit and confirmed with the related institution/government body during interview. Sample seen: report quarte 1 2022 period January – March 2022 has been submitted on 18 April 2022, receipt Tanda Terima Elektronik ID No. ID : 1650261744-8594.</p> <p>Non conformity: Hazardous waste management was not consistently implemented as per procedure and applicable regulation.</p> <p>Objective evidence:</p> <ul style="list-style-type: none"> - During interview with paramedic in clinic Citra Agro Kencana Estate confirmed that medical waste is deliver to puskesmas without record/receipt and documentation. - Medical waste is not recorded in the “Neraca Limbah B3” and Laporan pengelolaan limbah B3. <p>Company has made corrective action plan to address the issue and accepted by audit team. Please see details of nonconformities in section 3.3.</p>	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	PT CAK and PT BPEJ has a waste management plan, identifying type and source of waste and the disposal plan. PT Ketapang Agro Lestari prepared a procedure to handle hazardous waste under “SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2” dated 30 December 2018 explains methods to collecting the waste, recording in balance and disposal through licensed third party transporter.	Complied

		<p>The company store hazardous waste in temporary storage with permit, The hazardous waste is sent to the registered collector/transporter which approved by Environmental Ministry, namely PT Karunia Lumasindo Pratama.</p> <p>Waste management procedure has been socialized to workers on 18 February 2022 in PT CAK and 19 February 2022 in PT BPEJ. During field visit and interview with sampled workers confirmed that they have understanding on the waste management.</p>	
7.3.3	The unit of certification does not use open fire for waste disposal.	<p>All waste products has been identified and documented under the "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018. According to SOP Manajemen Limbah page 8 point 3.3.3 Penanganan Limbah non B3 part b. Limbah padat operasional kebun "Semua limbah diaplikasikan dan dilarang melakukan pembakaran terhadap limbah"</p> <p>Domestic waste is the main concern to be manage. Both Mill and Estate, has periodically schedule to manage the domestic waste. Regulation of domestic waste management refer to "UU No. 18 Tahun 2008 tentang Pengelolaan Sampah". PT CAK and PT BPEJ has provide landfill for domestic waste. No open fire use for domestic waste handling and management. During field visit to PT CAK and PT BPEJ estate confirmed that there is no fire usage for waste management.</p>	Complied
<p>Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.</p>			
7.4.1	Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented.	<p>PT. Citra Agro Kencana has established SOP for fertilizing/manuring under SOP Pemupukan (MN.FR.COP.OPA.PMK) dated 1 July 2012. The procedure consists of company policy on fertilizer/nutrient application, deficiency symptoms (N, P, K, Mg, Cu, Fe, B), details of fertilizer to be applied, nutrient requirement, application and frequency for young and mature palm. The SOP also covers palm byproduct application, such as EFB and POME application. There were also guidelines for leaf sample taking under "Pedoman Umum Pengambilan Contoh Daun/LSU di</p>	Complied

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		Lapangan". The procedures are implemented and monitored to ensure optimum yield and minimize environmental impact.	
7.4.2	Analysis of tissue samples (e.g. leaves) and soil on a regular basis to monitor and manage changes in soil fertility and plant health is documented.	<p>Periodical leaf analysis of PT Citra Agro Kencana – CAK Estate and BPEJ Estate is done by internal group research laboratory. Result of leaf sampling analysis are presented in Leaf Analysis Result Lab.ref.23/PSG/RST-LAB/III/2021 on 24 March 2021, 23 samples for BPEJ Estate and Lab.ref.46/PSG/RST-LAB/VI/2021 on 3 June 2021, 165 samples for CAK Estate.</p> <p>Soil Analysis conducted at PT Citra Agro Kencana-Estate as per Analysis Result Lab No.15/R&D/PSG/SOILSURVEY/XIII/2019 dated 19 December 2019, 10 samples and for BPEJ Estate as per Analysis Result Lab No. 10/R&D/PSG/SOILSURVEY/X/2018 dated 24 October 2018, 8 samples.</p>	Complied
7.4.3	A nutrient recycling strategy is in place, which include the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	<p>There was nutrient recycling strategy performed by PT. CAK such as land application from POME (Palm Oil Mill Effluent) and Empty fruit bunch (EFB) application. POME or liquid waste from mill used as Land application, it gives nutrient for palm oil plantation.</p> <p>PT CAK has a permit of Land Application as per "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 666.3/1361/DPMPTSP-TU/XII/2018 tentang Izin Pemanfaatan Air Limbah Industri Minyak Sawit ke Tanah Perkebunan Kelapa Sawit (Land Application) atas nama PT ketapan Agro Lestari Lokasi di Kecamatan Siluq Ngurai Kabupaten Kutai Barat, Provinsi Kalimantan Timur" dated 11 December 2018, valid for 3 years (until 11 December 2021). Land Application area is 203,04 ha (Blok B58, B57, B56, A68, A69, A67).</p> <p>EFB were applied based on the recommendation from R&D in terms of dosage per ha and location. EFB were applied in Citra Agro Kencana Estate by manually. EFB were not applied nearby housing and water spring. Empty fruit bunch application was performed as mulch ground</p>	Complied

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		<table border="1"> <tr><td>January</td><td>24,967</td><td>28,494</td><td>2,846</td></tr> <tr><td>February</td><td>21,897</td><td>25,658</td><td>1,913</td></tr> <tr><td>March</td><td>30,301</td><td>27,003</td><td>1,188</td></tr> <tr><td>April</td><td>29,374</td><td>27,557</td><td>4,954</td></tr> <tr><td>May</td><td>26,924</td><td>24,056</td><td>5,843</td></tr> <tr><td>June</td><td>28,342</td><td>23,658</td><td>7,425</td></tr> <tr><td>Total</td><td>161,806</td><td>156,242</td><td>24,170</td></tr> </table>	January	24,967	28,494	2,846	February	21,897	25,658	1,913	March	30,301	27,003	1,188	April	29,374	27,557	4,954	May	26,924	24,056	5,843	June	28,342	23,658	7,425	Total	161,806	156,242	24,170									
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7.4.4	Records of fertilizer inputs are maintained.	<p>The result of leaf sampling analysis, soil sampling analysis along with visual analysis, planting material, planting age and rain fall are considered in proposing the Fertilizer Recommendation. Fertilizer Recommendation and realization for year 2021:</p> <table border="1"> <thead> <tr> <th>Fertilizer</th> <th>Budget (Kg)</th> <th>Realization (Kg)</th> <th>%</th> </tr> </thead> <tbody> <tr><td>Dolomite</td><td>718,993</td><td>718,993</td><td>100</td></tr> <tr><td>CUSO4</td><td>14,550</td><td>14,550</td><td>100</td></tr> <tr><td>HGFB</td><td>63,893</td><td>63,893</td><td>100</td></tr> <tr><td>NPK</td><td>20,600</td><td>20,600</td><td>100</td></tr> <tr><td>RPH</td><td>590,601</td><td>590,601</td><td>100</td></tr> <tr><td>Urea</td><td>1,504,481</td><td>1,504,481</td><td>100</td></tr> <tr><td>MOP</td><td>1,541,037</td><td>1,541,037</td><td>100</td></tr> <tr><td>ZnSO4</td><td>1,425</td><td>1,425</td><td>100</td></tr> </tbody> </table>	Fertilizer	Budget (Kg)	Realization (Kg)	%	Dolomite	718,993	718,993	100	CUSO4	14,550	14,550	100	HGFB	63,893	63,893	100	NPK	20,600	20,600	100	RPH	590,601	590,601	100	Urea	1,504,481	1,504,481	100	MOP	1,541,037	1,541,037	100	ZnSO4	1,425	1,425	100	Complied
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<p>Criteria 7.5: Practices minimise and control erosion and degradation of soils.</p>																																							

7.5.1	(C) Maps that identify marginal and fragile soils, including steep sloped land are available.	<p>PT. Citra Agro Kencana refers to "Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01" – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>There are already available Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrochrepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil. And Soil Map of PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil.</p> <p>Based on the report there is no peat and fragile soil identified in Citra Agro Kencana Estate.</p>	Complied
7.5.2	The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations.	<p>PT. Citra Agro Kencana refers to Operational Best Practices "Persiapan Lahan No.MN.FR.COP.OPA.PLH" – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required.</p> <p>Based on field visit to Division I Block G20 – CAK Estate and Block G24 – BPEJ Estate, the area was on slope 5-10%.</p>	Complied
7.5.3	New palm oil planting is not conducted on steep terrain in accordance with applicable regulations.	<p>PT. Citra Agro Kencana refers to Operational Best Practices "Persiapan Lahan No.MN.FR.COP.OPA.PLH" – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope</p>	Complied

		<p>more than 27%, the construction of palm platform and/or terrace is required.</p> <p>Based on field visit to Division I Block G20 – CAK Estate and Block G24 – BPEJ Estate, the area was on slope 5-10%.</p>	
<p>Criteria 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.</p>			
<p>7.6.1</p>	<p>(C) Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations.</p>	<p>Maps that identify marginal and fragile soils, including steep sloped land area are available in soil survey result - "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun PT. CAK and PT BPEJ". Most of PT. CAK- CAK Estate's land and BPEJ Estate are S3 class, to achieve / maintain the potential of S2 production, several things recommended with the soil and plants in the plantation, including:</p> <ol style="list-style-type: none"> 1. Making and maintaining the contour terrace optimally, so that there is no erosion or landslide on slope area; 2. Ensure that interrow area is not too clean, and if possible, it must always be covered with cover crops. Maintenance of cover crops is very useful in reducing surface runoff / erosion and increasing levels of organic matter. Cover crops of grass and ferns are still possible to grow in plantation even though almost all of the area is old plants. 3. Provision of organic material (e.g. empty fruit bunches) applied on the soil surface in the heap, especially on bumpy land to steep hills. Not recommended applying EFB to lowland areas. EFB dosage of at least 3 tons - 5 tons per hectare as per recommendation from R&D Dep of FR Group. EFB application in stages and need to be repeated every year until the soil organic matter content reaches about 3% on the soil surface, is highly recommended. By repeating the application of organic matter for 3 years, the expected soil friability / fertility can be achieved. 	<p>Complied</p>

		<p>4. If the wavy to hilly land has reached the estimated productivity figure, the application of EFB is recommended for other areas that have high productivity targets but still low in actual production.</p> <p>5. The use of a soil reparer in the form of Dolomite is highly recommended, prior to application of the necessary fertilizers. The recommended dose of Dolomite for the whole plant ranges from 2.00-3.00 kg/palm/year applied on the palm circle before fertilizer application. Repetition of Dolomite for 3 consecutive years is sufficient to improve soil reaction (soil pH). Dolomite has a dual role, in addition to be a soil reparer it also acts as Mg fertilizer.</p> <p>6. POME land application in the plantation, starting from choppy to steep hilly areas, is highly recommended. The application is gradual and more evenly distributed in the application area, will have a good impact on the soil and the surrounding environment.</p> <p>7. The use of neutral fertilizers such as Urea (N sources), RP (P sources), KCl (K sources), and dolomite (Mg sources) or NPK-compound fertilizers with neutral raw materials, preferably slow release, are highly recommended.</p> <p>Technical cultivation and harvesting of FFB must be carried out in accordance with large plantation principles include optimization of pruning, cleaning of crop circle from weeds and woods, controlling weeds in the fields, controlling pests and diseases, harvesting correctly (including obeying crop rotation, discipline in FFB quality, collecting loose fruit on the circle and those in midrib, and there shall be no delay in FFB delivery to the palm oil mill.</p> <p>Semi detail soil map, scale 1:80,000 indicating the marginal land potentially identified for area with slope of 15-30%.</p> <p>Citra Agro Kencana Estate:</p> <table border="1" data-bbox="1131 1324 1841 1372"> <thead> <tr> <th data-bbox="1131 1324 1406 1372">Soil Type</th> <th data-bbox="1406 1324 1650 1372">Slope (%)</th> <th data-bbox="1650 1324 1841 1372">Ha</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Soil Type	Slope (%)	Ha				
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7.6.2	Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan.	<p>PT. Citra Agro Kencana refers to Operational Best Practices "Persiapan Lahan No.MN.FR.COP.OPA.PLH" – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required.</p> <p>Based on field visit to Division II Block G20 and Division I Block G19 the area was on slope 5-10%.</p>	Complied																																	
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	Soil survey as mentioned in the SOP "Prosedur Layanan Survey Tanah" rev.0 has mentioned in the point 6.1.6 that the interval of Soil Survey conducted every 5 (five) year.	Complied																																	

		<p>Organization has demonstrated topographic map for Citra Agro Kencana Estate and Borneo Persada Energy Jaya Estate (PT BPEJ), scale 1:80,000. From the topographic map, the plantation was located in area with slope 0-8%, 8-15% and 15-30% for Citra Agro Kencana Estate and with slope 0-8%, 8-15% for BPEJ Estate.</p> <p>Organization engaged PT Panca Surya Garden Laboratory for soil test and demonstrate soil test result as follow:</p> <ul style="list-style-type: none"> - PT. Citra Agro Kencana – Citra Agro Kencana Estate “Hasil Pengujian Tanah No.01/R&D/PSG/SOILSURVEY/VIII/2021 dated sample 27 August 2021, 12 sample. - PT. Citra Agro Kencana – Citra Agro Kencana Estate, “Hasil Pengujian Tanah No.15/R&D/PSG/SOILSURVEY/XII/2019 dated sample 19 December 2021, 10 sample. - PT. Borneo Persada Energy Jaya – BPEJ Estate, “Hasil Pengujian Tanah No.10/R&D/PSG/SOILSURVEY/X/2018 dated sample 24 October 2019, 8 sample. 	
<p>Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.</p>			
<p>7.7.1</p>	<p>(C) No new planting on peatlands, regardless of depth, after 15 November 2018, in existing plantation areas, as well as in new development areas.</p>	<p>The company has a soil map as follows:</p> <ul style="list-style-type: none"> - Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrochrepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil. - Soil Map PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil. 	<p>Complied</p>

7.7.2	Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018).	<p>The company has a soil map as follows:</p> <ul style="list-style-type: none"> - Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrochrepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil. - Soil Map PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil. 	Not Applicable
<p>PROCEDURAL NOTE: Maps and other documentation for peatlands are provided, prepared and shared according to the RSPO Working Group (Peatland Working Group / PLWG) audit guide (See Procedural Notes for Indicator 7.7.5 below).</p>			
7.7.3	(C) Subsidence of peat is monitored, documented and minimised.	<p>The company has a soil map as follows:</p> <ul style="list-style-type: none"> - Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrochrepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil. - Soil Map PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil. <p>The requirement for monitoring peat subsidence is not applicable. Not applicable.</p>	Not Applicable
7.7.4	(C) Availability of implementation evidence of the water and land cover management program.	The company has a soil map as follows:	Not Applicable

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		<ul style="list-style-type: none"> - Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrodepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil. - Soil Map PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil. <p>The requirement for monitoring peat subsidence is not applicable. Not applicable.</p>	
7.7.5	<p>(C) Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the provisions of the RSPO Drainability Assessment Procedure) before replanting. The results of the assessment are used to determine the period of replanting to be carried out, as well as to gradually replace oil palm cultivation for at least 40 years or two cycles, (whichever is longer), before reaching the natural gravitational drainage limit for peat. If oil palm is gradually replaced, it is replaced by other commodity crops that are better suited for higher groundwater levels (paludiculture) or rehabilitated with natural vegetation.</p>	<p>The company has a map with scale 1:80.000 sources from Survey and Soil Mapping 9 October 2019, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic hapludults and Typic Endoaquadult, there is no fragile soil and peat soil.</p> <p>Drainability Assessment is not required. Not applicable.</p>	<p>Not Applicable</p>

PROCEDURAL NOTE: For 7.7.5: Detailed information on the RSPO Drainability Assessment Guide along with related concepts and detailed actions is contained in the Guidelines currently being adjusted / tested by the RSPO Working Group on Peatlands (Peatland Working Group / PLWG). The final version must obtain PLWG approval in January 2019 and will include additional Guide on the steps to be followed after deciding not to replant and the consequences for other stakeholders, farmers, local communities, and the unit of certification concerned. It is recommended that the trial methodology period is proposed to be extended for 12 months for all relevant management units (ie management units that have plantations on peat) to utilize the methodology and provide input to PLWG so that existing procedures can be further refined as needed before January 2020.

<p>The unit of certification has the option to delay replanting until the issuance of the revised Guidelines for the guidelines. Additional guidance for alternative commodity crops and rehabilitation of natural vegetation will be regulated by the PLWG.</p>		
7.7.6	<p>(C) All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019).</p>	<p>The company has a map with scale 1:80.000 sources from Survey and Soil Mapping 9 October 2019, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic hapludults and Typic Endoaquadult, there is no fragile soil and peat soil.</p> <p>The requirement for peat soil is not applicable.</p> <p>Not applicable.</p>
7.7.7	<p>(C) All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines.</p>	<p>The company has a map with scale 1:80.000 sources from Survey and Soil Mapping 9 October 2019, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic hapludults and Typic Endoaquadult, there is no fragile soil and peat soil.</p> <p>The requirement for peat soil is not applicable.</p> <p>Not applicable.</p>
<p>Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.</p>		

No	Category of River	Cross Section	Outside the Settlement		Inside the Settlement		Articles
			Criteria	Minimum Riparian Zone	Criteria	Minimum Riparian Zone	
1	Levee		-	5 m	-	3 m	Article 6
2	Rivers with no dike (from river bank)		Big River River Basin > 500 km2	100 m	Depth : > 20 m	30 m	Articles 7 & 8
					Depth : 3 m to 20 m	15 m	Articles 7 & 8
			Small River River Basin < 500 km2	50 m	Depth : 0 m to 3 m	10 m	Articles 7 & 8
3	Lake / Reservoir		-	50 m	-	50 m	Article 10
4	Water Springs		-	200 m	-	200 m	Article 10
5	Rivers affected by tides (from river bank)		-	100 m	-	100 m	Article 10

7.8.1	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <p>7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p>	<p>The company has SOPs for identification, management and maintenance of water sources and quality which are outlined in:</p> <ul style="list-style-type: none"> - "SOP Pemantauan Lingkungan FR.EMS.MME Rev.2 tanggal 19 November 2018". Describes the process of monitoring surface water quality to determine the effectiveness of environmental management on surface water conditions. Surface water being monitored includes: river water, sea water, elephant moats, canals, etc. Observations are made every 6 (six) months. - "SOP Identifikasi, Pengelolaan dan Pemantauan Nilai Konservasi Tinggi (NKT) Nomor: FR.EAC.IMM, Rev. 02 tanggal 12 Januari 2015". Describes the types of high conservation value areas including water sources and riparian areas, identification of high conservation value areas and their management and monitoring. Water sources are categorized as HCV 4. Its management aims to ensure the continuity of the provision of various key environmental services that can logically be affected by land use in a landscape. 	Complied
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		<p>PT CAK and PT BPEJ already has a map of water bodies documented in the Peta Hidrologi. Based on the hidrology maps, it is known that there are two (2) river in PT CAK namely Nyahing River and Kedang Pahu River. Company has determined the riparian as HCV area.</p> <p>The Company has a water management document, both in the estate and mill. Monitoring the implementation of water management has been implemented on a regular basis, such as surface water quality monitoring each semester at Nyahing river and Kedang pahu river (upstream and downstream) are available in the report of RKL/RPL. Company has analysed water quality each semester to ensure the compliance against PP No. 82 tahun 2001 regarding water quality standard.</p> <p>Company has a permit to use the surface water for mill and estate according to "Keputusan Menteri Pekerjaan Umum dan Perumahan Rakyat Nomor 977/KPTS/M/2021 Tentang Pemberian Izin Pengusahaan Sumberdaya Air Kepada Perseroan Terbatas Citra Agro Kencana Untuk Usaha Indistri Kelapa Sawit di Sungai Nyahing Kabupaten Kutai Barat Provinsi Kalimantan Timur.</p> <p>The latest monitoring of surface water quality was carried out on February 2022 by the Laboratorium Pusat Penelitian Lingkungan Hidup dan Sumberdaya Alam Universitas Mulawarman. Test Result Report No: 026/LHU/LAB.A/III/2022 (PT BPEJ) and 006/LHU/LAB.A/III/2022 (PT CAK) shows that in general the test parameters meet environmental quality standards.</p>	
	7.8.1b Workers have adequate access to clean water.	Company provide the clean water for workers at housing area with clean water from Mill for Mill workers Housing. Regular water analysis was performed to monitor the water quality in mill. In addition company has provided the clean water from artesian well in housing area of estate.	
7.8.2	(C) Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before	PT CAK and PT BPEJ already has a map of water bodies documented in the Peta Hidrologi. Based on the hidrology maps, it is known that there	Complied

	<p>replanting, in accordance with the "RSPO Manual on BMPs for the management and rehabilitation of riparian reserves" (April 2017) or Simplified Guide Management and Rehabilitation of Riparian Reserves (2018).</p>	<p>are two (2) river in PT CAK namely Nyahing River and Kedang Pahu River. Company has determined the riparian as HCV area.</p> <p>PT CAK has conducted HCV assessment since March 2012 before performing land clearing and planting oil palm. According to HCV assessment there were identified riparian buffer: Riparian of Sungai Nyahing and Sungai Penawang. Company has develop a programme to maintain the buffer zone including:</p> <ul style="list-style-type: none"> - Riparian restoration with forest vegetation plant/tree. - Establish zone for zero chemical. No spraying and fertilizing along riparian zone. - Conserve natural vegetation in riparian zone - Restricted to conduct replanting palm oil in riparian area <p>During field visit to riparian of Sungai Nyahing and Penawang confirmed that riparian was in good condition with natural vegetation. No riparian area was planted so that nio chemical application along riparian zone.</p>	
7.8.3	<p>Mill effluent is managed according to applicable regulations. The quality of mill effluent discharged, especially BOD (Biochemical Oxygen Demand) is monitored in accordance with applicable regulations.</p>	<p>PT CAK has an effluent treatment system (WWTP), which consists of Colling Pond, Primary Anaerobic pond, Secondary Anaerobic pond, Acidification pond, and Buffering pond.</p> <p>PT CAK does not discharge wastewater into water bodies, but it is used for land application. PT CAK has obtained recommendation for land application assessment according to "Rekomendasi pengkajian land aplikasi dari Dinas Lingkungan Hidup Kabupaten Kutai Barat Nomor 660.1/121.b/DLH-PPKLH/III/2020 tanggal 9 Maret 2020. Dinas Lingkungan Hidup Kabupaten Kutai Barat menyetujui Rencana pengkajian pemanfaatan air limbah minyak Sawit pada tanah di perkebunan kelapa Sawit PT Citra Agro Kencana di Kampung Mantar Kecamatan Damai Kabupaten Kutai Barat Selama (1) Satu tahun di mulai sejak surat rekomendasi ini dikeluarkan" or Recommendations for reviewing land applications from the Environmental Service of West</p>	Complied

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		<p>Kutai Regency Number 660.1/121.b/DLH-PPKLH/III/2020 dated March 9, 2020. The Environmental Service of Kutai Barat Regency approved the plan to study the use of palm oil waste water on soil in oil palm plantations PT Citra Agro Kencana in Mantar Village, Damai District, West Kutai Regency For (1) One year starting from the issuance of this recommendation letter</p> <p>As required by permit, Mill conducts monthly check on discharged effluent in cooperation with accredited Laboratory (PT Global Environment Laboratory). According to recent testing result, all parameter of applied effluent has met the applicable threshold of KepMenLH No. 29 Tahun 2003.</p> <p>Sample seen effluent monitoring:</p> <table border="1"> <thead> <tr> <th rowspan="2">Parameter</th> <th rowspan="2">Standard</th> <th colspan="6">Analysis result (2021 – 2022)</th> </tr> <tr> <th>Jul</th> <th>Aug</th> <th>Sept</th> <th>Oct</th> <th>Nov</th> <th>Dec</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>6.0 – 9.0</td> <td>8.26</td> <td>7.10</td> <td>8.27</td> <td>8.23</td> <td>8.67</td> <td>8.13</td> </tr> <tr> <td>BOD</td> <td><5000 mg/l</td> <td>3,120</td> <td>8,928</td> <td>3,216</td> <td>2,736</td> <td>1,785</td> <td>3,936</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th rowspan="2">Parameter</th> <th rowspan="2">Standard</th> <th colspan="6">Analysis result (2021 – 2022)</th> </tr> <tr> <th>Jan</th> <th>Feb</th> <th>Mar</th> <th>Apr</th> <th>May</th> <th>June</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>6.0 – 9.0</td> <td>7.24</td> <td>7.28</td> <td>8.52</td> <td>7.62</td> <td>8.09</td> <td>8.10</td> </tr> <tr> <td>BOD</td> <td><5000 mg/l</td> <td>2,404</td> <td>3,289</td> <td>1,645</td> <td>2,404</td> <td>1,594</td> <td>3,795</td> </tr> </tbody> </table> <p>During August 2021 the BOD number was high (exceed threshold) due to broken pump in the waste water treatment so that the waste water treatment (multi feeding) is disturbing and not running well. Company has taken action to fix the issue and after Sept 2021 until June 2022 the BOD number is met with threshold as per regulation <5000 mg/l.</p>	Parameter	Standard	Analysis result (2021 – 2022)						Jul	Aug	Sept	Oct	Nov	Dec	pH	6.0 – 9.0	8.26	7.10	8.27	8.23	8.67	8.13	BOD	<5000 mg/l	3,120	8,928	3,216	2,736	1,785	3,936	Parameter	Standard	Analysis result (2021 – 2022)						Jan	Feb	Mar	Apr	May	June	pH	6.0 – 9.0	7.24	7.28	8.52	7.62	8.09	8.10	BOD	<5000 mg/l	2,404	3,289	1,645	2,404	1,594	3,795	
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7.8.4	Mill water use per tonne of FFB is monitored and recorded.	<p>PT Citra Agro Kencana Mill has monitor the mill water use per tonne FFB in a daily basis. Monitoring of water usage by flowmeter installed by mill in the inlet of water reservoir.</p> <p>Below are the recap of mill water use per tonne FFB since last 12 month:</p> <table border="1"> <thead> <tr> <th>Period</th> <th>FFB Process (ton)</th> <th>Water usage (m³)</th> <th>Ratio (m³/ton FFB)</th> </tr> </thead> <tbody> <tr> <td colspan="4">2021</td> </tr> <tr> <td>Jul</td> <td>23,427</td> <td>35,896</td> <td>1.28</td> </tr> <tr> <td>Aug</td> <td>23,737</td> <td>33,290</td> <td>1.38</td> </tr> <tr> <td>Sept</td> <td>24,847</td> <td>33,722</td> <td>1.42</td> </tr> <tr> <td>Oct</td> <td>24,341</td> <td>36,598</td> <td>1.41</td> </tr> <tr> <td>Nov</td> <td>23,921</td> <td>28,846</td> <td>0.99</td> </tr> <tr> <td>Dec</td> <td>26,252</td> <td>25,403</td> <td>0.82</td> </tr> <tr> <td colspan="4">2022</td> </tr> <tr> <td>Jan</td> <td>24,967</td> <td>17,845</td> <td>0.71</td> </tr> <tr> <td>Feb</td> <td>21,897</td> <td>16,162</td> <td>0.74</td> </tr> <tr> <td>Mar</td> <td>30,301</td> <td>22,160</td> <td>0.73</td> </tr> <tr> <td>Apr</td> <td>29,374</td> <td>21,450</td> <td>0.73</td> </tr> <tr> <td>May</td> <td>26,924</td> <td>19,810</td> <td>0.74</td> </tr> <tr> <td>Jun</td> <td>28,342</td> <td>18,033</td> <td>0.64</td> </tr> </tbody> </table> <p>PT CAK mill has determined the budget of water usage as 0.8 m³/ton FFB. Since Jan – June 2022 the water usage is still under budget.</p>	Period	FFB Process (ton)	Water usage (m ³)	Ratio (m ³ /ton FFB)	2021				Jul	23,427	35,896	1.28	Aug	23,737	33,290	1.38	Sept	24,847	33,722	1.42	Oct	24,341	36,598	1.41	Nov	23,921	28,846	0.99	Dec	26,252	25,403	0.82	2022				Jan	24,967	17,845	0.71	Feb	21,897	16,162	0.74	Mar	30,301	22,160	0.73	Apr	29,374	21,450	0.73	May	26,924	19,810	0.74	Jun	28,342	18,033	0.64	Complied
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Apr	29,374	21,450	0.73																																																												
May	26,924	19,810	0.74																																																												
Jun	28,342	18,033	0.64																																																												

Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised

7.9.1	Plans to increase the efficiency of fossil fuel use and to optimize renewable energy are available, monitored and documented	<p>PT CAK and PT BPEJ has prepared the program for improving efficiency of the use of fossil fuels and to optimize renewable energy under "Program Manajemen Lingkungan" year 2021/2022. To improving efficiency of the use of fossil fuels such monitoring on use of fossil fuels. Fossil fuel records was maintenance and the trends shown. Energy use records include accurate measurements of renewable energy use per ton of FFB processed. All the shell and fiber are consumed internally as boiler fuel. Fossil fuel usage is recorded for operational purpose, including the efficiency analysis.</p> <p>Since January – Dec 2021, shell usage for boiler fuel was 14,036.031 ton and Fiber usage as boiler fuel was 40,097.203 ton with total efficiency of energy substitute by shell and fiber was 21.14 kWh/ton FFB.</p> <p>Meanwhile since January – June 2022 shell usage for boiler fuel was 8,004.003 ton and Fiber usage as boiler fuel was 21,034.762 ton. With total efficiency of energy substitute by shell and fiber was 29.18 kWh/ton FFB.</p>	Complied
Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.			
7.10.1	(C) GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the PalmGHG calculator, and reported publicly.	<p>PT CAK and PT BPEJ has established "SOP Mitigasi Gas Rumah Kaca "FR.CSM.GRK" Rev. 2, dated 26 December 2018". Identification of GHG emission has been conducted by Palm Oil Mill and Estate, emission identified are covering: usage of anorganic fertilizer, pesticide, fossil fuel usage, and POME.</p> <p>Based on Significant pollution and GHG emission was identified, for estates comes from using of pesticides, action plan to reducing pesticide was made such as program of integrated pest control where minimize to use chemical/pesticides.</p>	Complied

		<p>The Certificate Holder has Strategic and Mitigation Plan to reduce GHG emission, in example as follow:</p> <ol style="list-style-type: none"> 1. Sector: Plantation operation. <ul style="list-style-type: none"> - Identification of Emission Sources: Land Clearing and Planting (Land Use Change). - Activities: Land Clearing. - Potential Mitigation Options: <ul style="list-style-type: none"> • Adopted Zero Burning Land Clearing methods • No Land Clearing in areas that identified as HCV area • Keep the HCV area as Carbon Stock/sequestration • Periodically inspection and patrol to avoid HCV disturbance and land fire ✓ Activities: Fertilizing/Manuring ✓ Potential Mitigation Options: <ul style="list-style-type: none"> • Effective fertilizing based on dosages and recommendation from Agronomy Department • No Fertilizing on Rainy • No Fertilizing on Riparian Zone • Socialization to Worker the policy of Fertilizing in Company <p>The results of document verification and field visits, it is known that the company has made another efforts in reducing GHG emissions, such as:</p> <ul style="list-style-type: none"> - Has installed a dust collector to catch dust or particles flying in the air and also has monitored the air quality carried out by conducting air quality testing and reported every semester contained in the UKL-UPL report. - The use of fiber and shells as a boiler fuel to minimize the fossil fuel usage. 	
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		<ul style="list-style-type: none"> - Utilization of waste water for Land applications to minimize the methane emission. - Utilization of EFB for composting to minimize the anorganic/chemical fertilizer usage. <p>PT CAK and PT BPEJ has conducted monitoring of emission, and then calculate it using RSPO PalmGHG Calculator Version 4. The monitoring and calculation covering estate, smallholder and mill operation. Emission reduction has achieved.</p> <p>There was available result of monitoring and calculation of pollutant and emission using Palm GHG Calculator.</p>	
7.10.2	<p>(C) Since 2014, an estimate of carbon stocks in the proposed development area has been carried out along with potential sources of emissions that can occur directly as a result of the development and plans to minimize these emissions are prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p>	<p>HCS has been conducted for PT CAK and PT BPEJ cooperated with consultant Ata Marie Forestry Experts since March 2015 and finalized on August 2015.</p> <p>The area of BPEJ/CAK is 20,526 ha. The Area of Interest (AOI) for the HCS study is an area that has not been built covering an area of 13,262 ha.</p> <p>The potential HCS strata (BT and HK – Belukar Tua and Hutan alam kerapatan tinggi) cover an area of 6.864 ha or 51% of the AOI. The dominant strata that have the potential for HCS is BT. The HK strata in the BPEJ/CAK area were found to be very limited. The most extensive for non-HCS strata is SH (smallholders) covering 23% of the AOI.</p> <p>The results of the patch analysis show that:</p> <ul style="list-style-type: none"> - 4,802 ha (70%) of potential HCS forest area is recommended for conservation. - 1,518 ha Pre-RBA and RBA checks are required. - 544 ha found in patches smaller than 2 ha or core patch area 0 ha recommended for development. 	Not Applicable

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7.10.3	(C) Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored.	<p>PT CAK and PT BPEJ has identify other significant pollutant identification results as per "SOP Mitigasi Gas Rumah Kaca "FR.CSM.GRK" Rev. 2, dated 26 December 2018" and the "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018.</p> <p>The Certificate Holder has implemented and monitored a plan to reduce pollutant and emission. Emission, particulate, and noise from boiler and generator are tested and monitored every six month. Records of all monitoring are kept and documented. According to record of emission and particulate monitoring shown that all parameter analysed were met with the threshold/standard. Sample seen for air emission analysis: LHU No. 02/LHU/LAB.U/II/2022 (PT CAK) and LHU No. 08/LHU/LAB.U/II/2022 (PT BPEJ). Laboratory analysis "Pusat penelitian Lingkungan Hidup dan Sumberdaya Alam Universitas Mulawarman".</p>	Complied
Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.			
7.11.1	(C) Land for new planting or replanting is not prepared by burning.	<p>PT Citra Agro Kencana has establish SOP for Land Clearing MN.FR.COP.OPA-PLH revision 1 dated 1 June 2013 "Land Preparation". The SOP explains that land clearing is accompanied by a detailed master plan. The master plan is used as a basic part of plantation development planning, including determining the location of seedlings, planting area, infrastructure, housing "emplacement", mill location, and other uses along with the implementation time.</p> <p>Land preparation using zero burning technique as stated in point 6.7.d "The company's commitment is to apply the zero burning method", namely land clearing of plantations without burning.</p> <p>The procedure has established a land clearing method that is adapted to the conditions of the area.</p> <p>According to sampled of Land clearing contract "SPK No. CAK/120/SPK/XII-21/DIR-PLANT antara PT. Citra Agro Kencana with PT Kreatif Jaya Mandiri dated 31 December 2021" shown that land learing</p>	Complied

		<p>was performed without burning, consist of: Falling tree, stacking, terraces, road construction, trench construction, bridge construction and construction of culverts covering an area of 90 hectares.</p> <p>According to Minutes of work Inspection of land celaring PT. CAK as per "Berita Acara Pemeriksaan Pekerjaan Pembukaan Lahan Kebun PT.CAK" shown that there is no burning in the activity of land clearing.</p>	
7.11.2	<p>The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification.</p>	<p>New planting has been done mechanically, consist of: falling tree, chipping by excavator, terracing by excavator, digging, road construction, trench construction, bridge construction and construction of culverts, planting LCC and planting oil palm.</p> <p>Based on field visit to Citra Agro Kencana Estate confirmed that the land preparation is using mechanical method. No any open burning was noted for land preparation. It can also demonstrated in the agreement contract between company and subcontractor that all activity of replanting is performed manual and mechanically.</p> <p>PT Citra Agro Kencana has provide the facility of fire prevention and mitigation. In addition, company has formed the Fire Fighter organization structure and emergency response team. During filed visit to fire tools and equipment storage shown that there are sufficient facility has been provide for fire prevention and mitigation, among others:</p> <ol style="list-style-type: none"> 1. Fire pump (25 Hp): 4 unit Hose 2.5 inch: 3 roll Hose 1.5 inch: 24 roll Water tank: 6 unit Y Connector: 12 unit 2. Fire pump (5 Hp): 4 unit Hose 2.5 inch: 2 roll 	Complied

		<p>Hose 1.5 inch: 5 roll</p> <ol style="list-style-type: none"> 3. Nozzle 2.5 inch: 11 unit 4. First Aid Kit: 2 unit 5. Fire clothes: 23 pcs 6. Helm: 31 pcs 7. Safety glasses: 25 pcs 8. Mask: 24 pcs 9. Leather handgloves: 7 pcs 10. Ax two functions: 1 pcs 11. Fire beater: 6 pcs 12. Sharp rake: 6 unit 13. Chainsaw: 1 unit 14. Portabel water tank: 6 unit 15. Sword: 5 unit <p>Fire Fighter organization structure and emergency response team participated in fire fighting training and fire fighting simulations which were held on 17 November 2021 at the plantation, office and palm oil mill locations.</p>	
7.11.3	The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures.	<p>The policy has communicated to all smallholder and local community to engages stakeholders in adjacent locations for fire prevention and control measures.</p> <p>Based on field visit to Citra Agro Kencana Estate & BPEJ Estate confirmed that the land preparation is using mechanical method. No any open burning was noted for land preparation. It can also demonstrated in the agreement contract between company and subcontractor that all activity of replanting is performed manual and mechanically.</p>	Complied

Criteria 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.

PROCEDURAL NOTE for 7.12:

The RSPO Principles and Criteria 2018 include new requirements to ensure the effective contribution of the RSPO in stopping deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Approach Guide into the revised standard.

The RSPO ToC also encourages RSPO to commit to balancing between sustainable livelihoods and reducing poverty with the need to conserve, protect and improve the quality of ecosystems.

High Forest Cover Countries (HFCC) are in dire need of economic opportunities that can help people choose their own path in carrying out development, while at the same time providing social and economic benefits and safeguards.

Procedures will be developed that are adapted to support the development of sustainable palm oil by indigenous peoples and local communities who have legal or customary rights. The procedure will apply in certain HFCC countries and in the High Forest Cover Landscape (HFCL) within it.

The development of this procedure will be guided by the No Deforestation Joint Steering Group (NDJSG) between the RSPO and HCSA members. In HFCC countries, RSPO will work with governments, communities and other stakeholders to develop this procedure through participatory processes at national and regional levels. The duration of this activity is specified in the Terms of Reference for NDJSG and is publicly available.

7.12.1	<p>(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCV or HCS forests.</p> <p>Historical analysis of Land Use Change Analysis (LUCA) is carried out before any new land clearing, in accordance with the RSPO LUCA Guidance document (see indicator 7.12.2).</p>	<p>PT CAK and PT BPEJ has conducted HCV assessment since March 2012 before conducted new planting on December 2012.</p> <p>PT CAK and PT BPEJ has been planted since December 2012 – 2021.</p> <p>NPP verification has been conducted by Tuv Nord and NPP verification statement has been issued on 11 June 2012. RSPO NOTIFICATION OF PROPOSED NEW PLANTING has been made in 9th July 2012 and there is no comment from stakeholder and NPP has been Passed.</p> <p>This notification shall be on the RSPO website for 30 days as required by the RSPO procedures for new plantings (http://www.rspo.org/?q=page/535). It has also been posted on local on-site notice boards.</p> <p>Historical of land use change analysis are available as per HCV assessment report March 2012.</p>	Complied
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<p>7.12.2</p>	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows: 7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p>	<p>HCV assessment PT CAK and PT BPEJ has been conducted since March 2012 before conducted new planting on December 2012. Based on the identification results, there are areas identified as high conservation value areas with an area of 723.67 ha in PT CAK consisting of:</p> <ul style="list-style-type: none"> - Nyahing River Border (Buffer 0 – 50 m) - Kedang Pahu River Border (buffer 0 – 50 m) - Ketimay Lake Border (Peace across) - Nyahing Lake 2 border (nyahing estuary) - Border of Lake Nyahing 3 (Estuary of nyahing) - Nyahing Lake 5 (Estuary of Nyahing) - Nyahing Springs border (Muara Nyahing) - Luntuq Uway Springs border (peaceful opposite) - Bengkirak Spring Border (mantar) - Muara Nyahing 1 & Muara Nyahing 2 Public Graves <p>The HCV area is identified based on the area of the location permit. After delineation and overlaying with the HGU map, the HCV area is 31.24 ha. HCV area identified in PT BPEJ was 390.42 ha consisting of:</p> <ul style="list-style-type: none"> - Riparian of Nyuatan river (105.45 ha) - Riparian of Kedang pahu river (180.78 ha) - Riparian of Kelian lake (5.36 ha) - Riparian of Olo lake (10.94 ha) - Riparian of Wangkay lake (11.03 ha) - Riparian of Mongay lake (3.62 ha) - Riparian of Krokos lake (4.3 ha) - Riparian of Muntay lake (5.37 ha) 	<p>Complied</p>
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		<ul style="list-style-type: none"> - Riparian of Muntay 2 lake (6.26 ha) - Riparian of Engkoak lake (1.38 ha) - Riparian of melinau lake (7.58 ha) - Riparian of melinau 2 lake (5.18 ha) - Riparian of Nyahing lake (3.79 ha) - Riparian of Kelian spring (12.13 ha) - Riparian of Melake spring (10.71 ha) - Riparian of Lumpat dahuq spring (12.13 ha) - Riparian of Lumpat dahuq 2 spring (9.8 ha) - Kelian Public cemetery (0.2 ha) - Muara Bomboy public cemetery (0.2 ha) - Lumpat dahuq Public cemetery (0.2 ha) <p>HCS has been conducted for PT CAK and PT BPEJ cooperated with consultant Ata Marie Forestry Experts since March 2015 and finalized on August 2015.</p> <p>The area of BPEJ/CAK is 20,526 ha. The Area of Interest (AOI) for the HCS study is an area that has not been built covering an area of 13,262 ha.</p> <p>The potential HCS strata (BT and HK – Belukar Tua and Hutan alam kerapatan tinggi) cover an area of 6.864 ha or 51% of the AOI. The dominant strata that have the potential for HCS is BT. The HK strata in the BPEJ/CAK area were found to be very limited. The most extensive for non-HCS strata is SH (smallholders) covering 23% of the AOI.</p> <p>The results of the patch analysis show that:</p> <ul style="list-style-type: none"> - 4,802 ha (70%) of potential HCS forest area is recommended for conservation. - 1,518 ha Pre-RBA and RBA checks are required. 	
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		<ul style="list-style-type: none"> - 544 ha found in patches smaller than 2 ha or core patch area 0 ha recommended for development. 	
	7.12.2 b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the latest HCSA Toolkit and HCV-HCSA Assessment Manual that is applicable at the time of the assessment. This includes stakeholder consultation and take into account wider landscape- level consideration.	<p>HCV and HCS assessment has been conducted as above. HCV assessment since March 2012 before conducted new planting on December 2012 while HCS assessment conducted since March 2015 and finalized on August 2015.</p> <p>HCV and HCS assessment has includes stakeholder consultation and take into account wider landscape- level consideration.</p>	
7.12.3	(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.	According to HCV and HCS assessment there is no High Forest Cover Landscapes (HFCLs) within HFCCs identified.	Not Applicable
<p>PROCEDURAL NOTE for 7.12.3: Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.</p>			
7.12.4	(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).	<p>PT CAK and PT BPEJ has developed the conservation management plan as per "Rencana Pengelolaan dan Pemantauan HCV" PT Citra Agro Kencana and PT BPEJ, among others:</p> <ul style="list-style-type: none"> - HCV area markings in the field according to the map identified, make prohibition/notice boards so that the community and workers do not carry out activities that damage the HCV area (eg No cutting down trees, hunting etc.) - Prohibit to build roads, canals and other infrastructure in HCV area - Land clearing in the plantation area with a Zero burning system (without burning) to keep the HCV area from burning. 	Not Applicable

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		<ul style="list-style-type: none"> - Apply fire risk control methods in HCV areas and land, including controlling weeds, setting up fire control towers and setting up fire control units, especially in fire prone areas. - For conflict prevention and mitigation, management unit implements BMP or cooperates with BKSDA (natural resource conservation center) or other authorized agencies and/or competent institutions in handling animals. - Maintaining water sources including inundation areas within the HCV or bordering the HCVs in the management unit that are important for animal life. - Carry out patrols in HCV areas. Create an SOP for HCV security in accordance with the organizational structure of the management unit. - Apply environmentally friendly cultivation methods in areas bordering HCV 4.1 areas (eg organic waste utilization, IPM application). - Preparation of SOP for HCV management and monitoring. Identification, Management and Monitoring of High Conservation Values (HCVs). <p>Evidence of HCV management and monitoring plan can be demonstrated during audit and field visit. Report of HCV management and monitoring plan are documented in "Laporan Kegiatan Pengelolaan dan Pemantauan Flora dan Fauna di Areal HCV" PT Citra Agro Kencana and PT Borneo Persada Energy Jaya year 2021.</p>	
7.12.5	Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their	PT CAK and PT BPEJ does not reduce the community right. According to HCV assessment report there is an HCV area that provide the local communities needs such as rattan and fish in Kedang Pahu river, categorized as HCV 5. Company give the access to the community to fullfill their needs in HCV area.	Not Applicable

	<p>involvement in the maintenance and management of these conservation areas.</p>	<p>Some of the HCV area are belong to local community rights, company has made the land compensation based on FPIC approach, the HCV area are conserved by company and local community still can access the HCV area.</p>	
<p>7.12.6</p>	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p>	<p>RTE species and protected species are monitored each semester through activity of "Pemantauan Flora & Fauna" PT CAK and PT BPEJ. Report of monitoring are available in "Laporan Kegiatan Pengelolaan dan Pemantauan Flora dan Fauna di Areal HCV" PT Citra Agro Kencana and PT Borneo Persada Energy Jaya year 2021. A programme to regularly educate the workforce about the status of RTE species has been establish. Company has conducted the awareness of HCV protection and RTE species protection on 18 June 2022. During interview with workers confirmed that they have understand and aware about the HCV protection and RTE species protection. PT CAK and PT BPEJ has establish the policy to prohibit illegal hunting of animal/wildlife in and around of plantation. The policy is presented as per "Surat Edaran Nomor: 029/CAK/SE/XI/2021 & Nomor: 027/BPEJ/SE/XI/2021 perihal Pengelolaan Kawasan Bernilai Konservasi Tinggi" dated 29 November 2021. According to the policy or circular letter stated in the point 3 – 5:</p> <ul style="list-style-type: none"> - <i>Melarang semua karyawan untuk menangkap, memelihara dan memperjualbelikan satwaliar yang ada di areal PT CAK/PT BPEJ</i> - Prohibit all employees to capture, keep and trade wildlife in the PT CAK/PT BPEJ area. - <i>Melarang semua karyawan untuk menebang pohon yang terdapat di Kawasan bernilai konservasi tinggi</i> - Prohibit all employees from cutting down trees in high conservation value areas. - <i>Melarang semua karyawan untuk menangkap ikan di sungai menggunakan racun atau tuba yang dapat mencemari air di sungai</i> 	<p>Complied</p>

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		<ul style="list-style-type: none"> - Prohibit all employees to catch fish in the river using poison or tuba which can pollute the water in the river. - <i>Apabila ditemukan karyawan yang melanggar ketentuan diatas akan diproses sesuai peraturan perundang – undangan yang berlaku</i> - If an employee is found violating the above provisions, it will be processed according to the applicable laws and regulations. 	
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.	<p>HCV and HCS monitoring are available in in “Laporan Kegiatan Pengelolaan dan Pemantauan Flora dan Fauna di Areal HCV” PT Citra Agro Kencana & PT BPEJ.</p> <p>HCV area and RTE species are monitor once a year and reported to BKSDA Kalimantan Timur. The management and monitoring result are review once a year, outcomes of this monitoring are fed back into the management plan.</p> <p>According to HCV management and monitoring report confirmed that there is no peat area; HCV area in the form of natural vegetation are well protected and no disturbance to the HCV area; there are found 5 animal species that protected by national law:</p> <ul style="list-style-type: none"> - Burung-madu belukar (<i>Anthreptes singalensis</i>) - Cekakak sungai (<i>Todirhamphus chloris</i>) - Elang hitam (<i>Ictinaetus malayensis</i>) - Kipasan belang (<i>Rhipidura javanica</i>) - Raja-udang meninting (<i>Alcedo meninting</i>) <p>There also found 3 species categorized as Appendix II CITES: Monyet ekor panjang (<i>Macaca fascicularis</i>), Elang hitam (<i>Ictinaetus malayensis</i>), and Biawak-air asia (<i>Varanus salvator</i>).</p>	Complied
7.12.8	(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15	PT CAK and PT BPEJ has been conducted HCV assessment before land clearing.	Complied

	<p>November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p>	<p>NPP verification has been conducted by Tuv Nord and NPP verification statement has been issued on 11 June 2012. RSPO NOTIFICATION OF PROPOSED NEW PLANTING has been made in 9th July 2012 and there is no comment from stakeholder and NPP has been Passed.</p> <p>This notification shall be on the RSPO website for 30 days as required by the RSPO procedures for new plantings (http://www.rspo.org/?q=page/535). It has also been posted on local on-site notice boards.</p>	
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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2021** for Citra Agro Kencana Palm Oil Mill and supply base was calculated using the PalmGHG Calculator version 3.0.1. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

- i. Estates area planted data
- ii. Fuel consumed
- iii. Mill datas include CPO produced, PKO Produced and FFB Processed
- iv. Fertilizer consumed data for both estates and smallholders.

The summary of the Net GHG emitted in 2021 for Citra Agro Kencana POM and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	-0.52
PKO	-0.52

Extraction	%
OER	25.97
KER	4.64

Production	t/yr
FFB Process	308,440.02
CPO Produced	80,098.96
PKO Produced	14,307.34

Land Use	Ha
OP Planted Area	12,875.35
OP Planted on peat	0
Conservation (forested)	7,365.56
Conservation (non-forested)	0
Total	20,240.91

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	6,5164.79	0.85	31,238.19	0.05	0	0	96,402.98	
CO ₂ Emission from fertilizer	4,055.95	0.05	3,012.47	0.005	0	0	7,068.41	
NO ₂ Emission	0	0	0	0	0	0	0	
Fuel Consumption	3,670.01	0.05	2,366.32	0	0	0	6,036.34	
Peat Oxidation	0	0	0	0	0	0	0	
Sink								
Crop Sequestration	-65,014.14	-0.85	-44,502.15	-0.76	0	0	-10,9516.29	
Conservation Sequestration	-38,648.16	-0.50	-20,337.89	-0.35	0	0	-58,986.05	
Total	-26,481.36	-0.34	-25,202.01	-0.43	0	0	-110,411.53	

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	60,459.47	0.20
Fuel Consumption	451.44	0
Grid Electricity Utilization	0	0
Credit		
Export of Grid Electricity	0	0
Sales of PKS	0	0
Sales of EFB	0	0
Total	60,910.91	0.20

Summary of Kernel Crusher Emission and Credit (if applicable)

Emissions	tCO ₂ e
PK from own mill	0
PK from other source	0
Fuel Consumptions	0
Total Crusher emissions	0

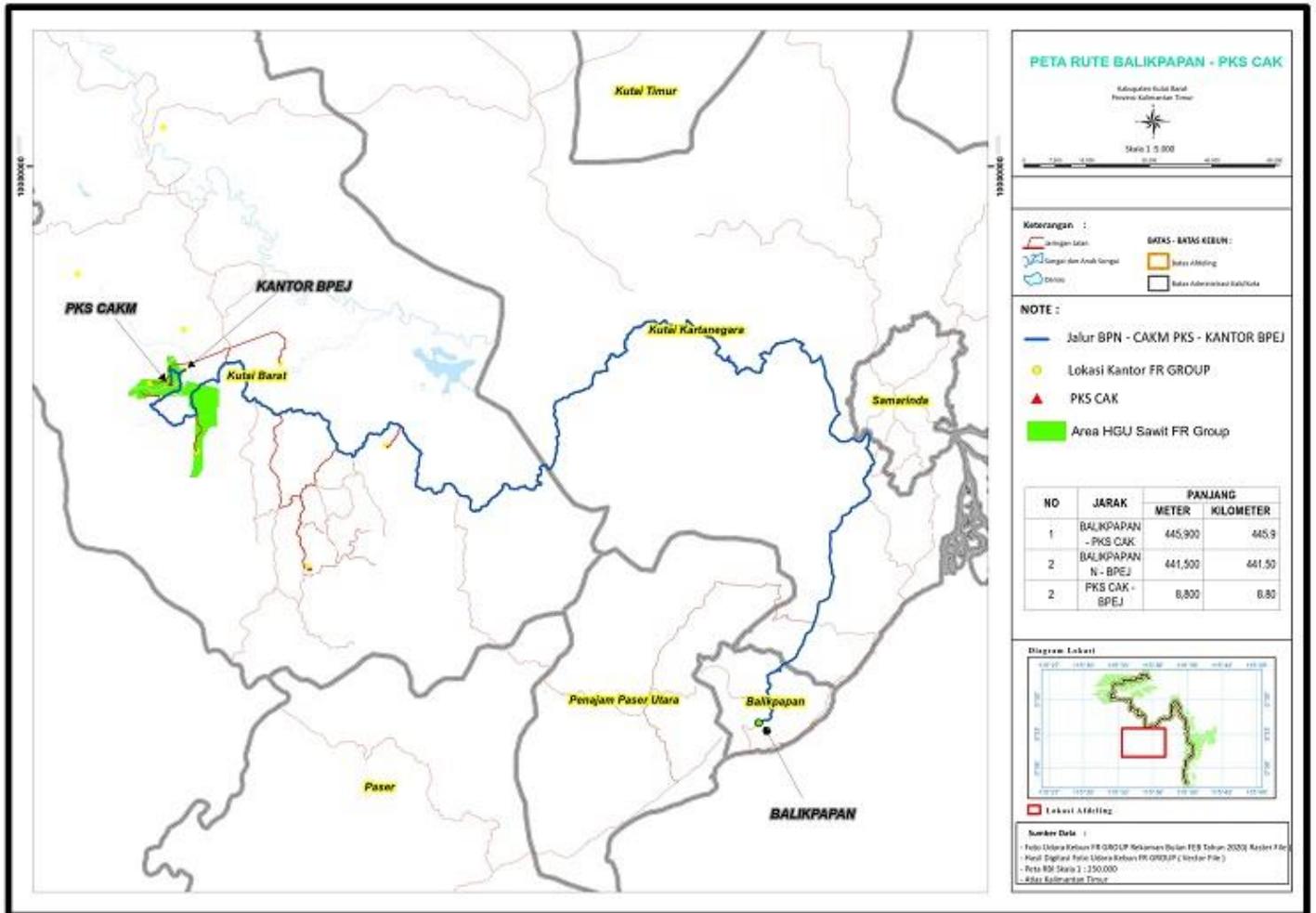
*This mill has no kernel crusher operation.

Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic diversion (%)	100

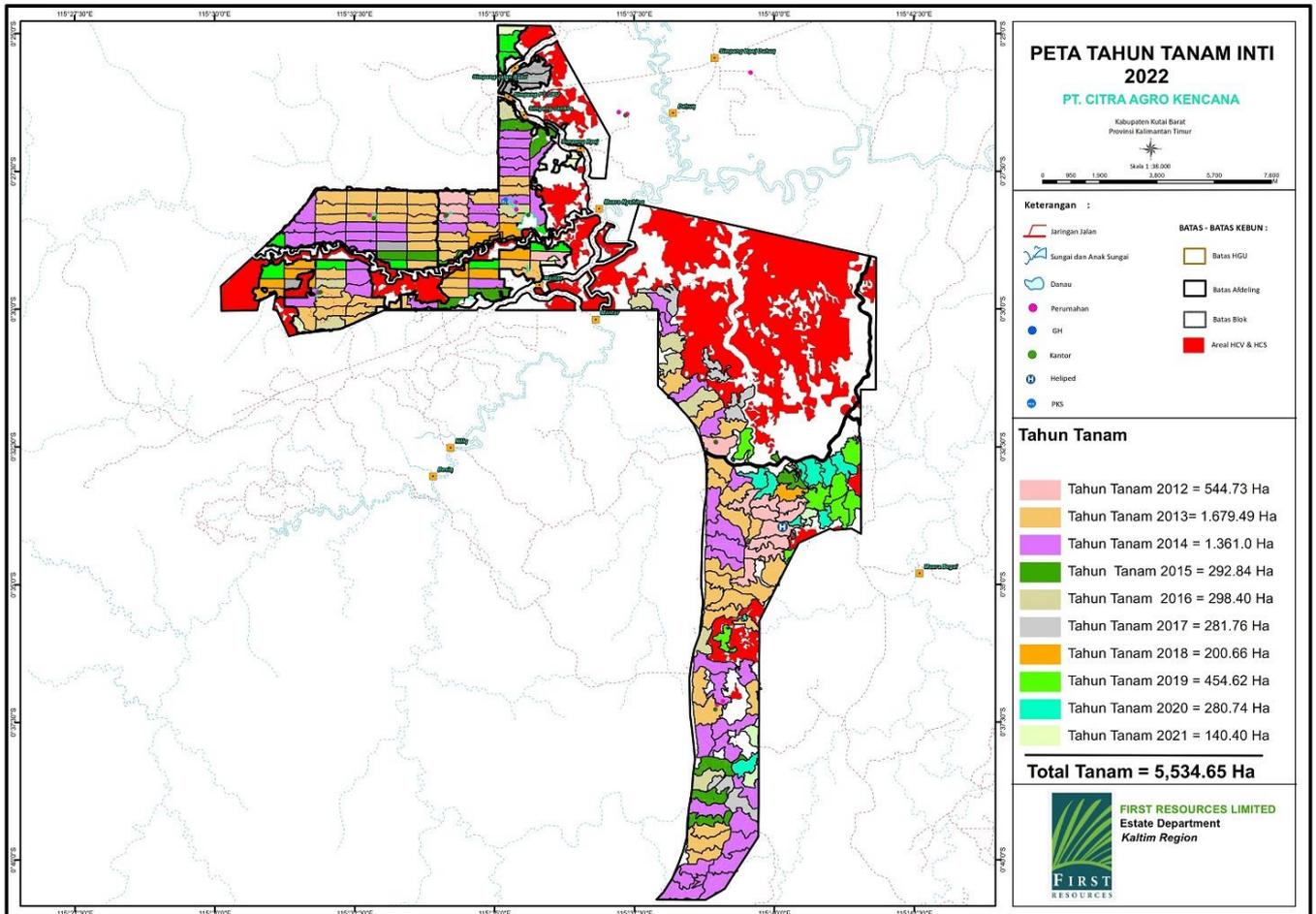
POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	100
Divert to methane captured (flaring) (%)	0
Divert to methane captured (energy generation) (%)	0

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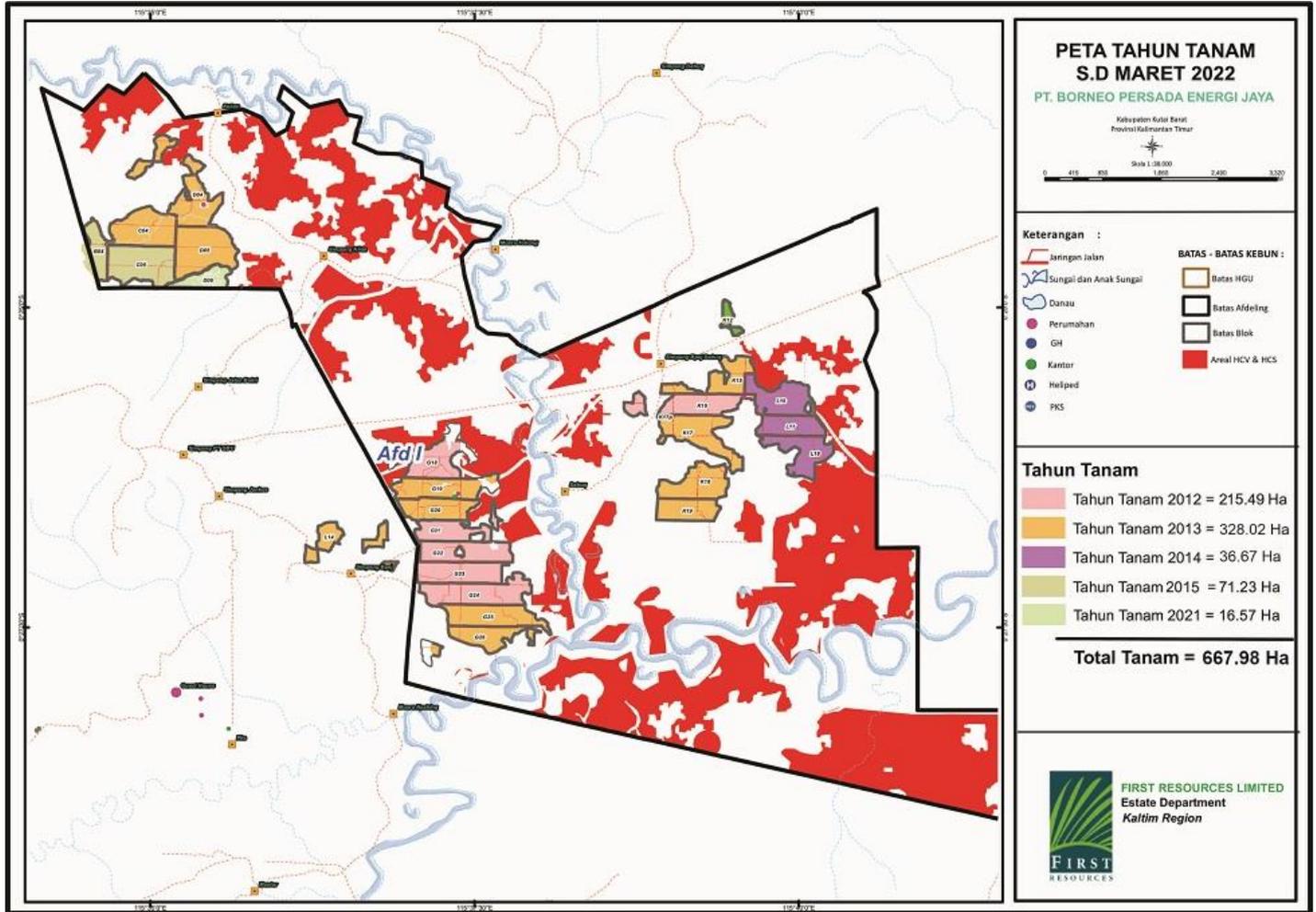
Appendix C: Location Map of Certification Unit and Supply bases



Appendix D: Estate Field Map



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Appendix E: List of Smallholder Registered and/or sampled

Not Applicable

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
N/A									

Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
BPEJ	Borneso Persada Energy Jaya
CAK	Citra Agro Kencana
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
LD50	Lethal Dose for 50 sample
MB	Mass Balance
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure