

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment**
- Annual Surveillance Assessment (2_1)**
- Recertification Assessment (Choose an item.)**
- Extension of Scope**

<p>Client Company Name / Parent Company: Golden Agri-Resources Ltd</p>
<p>Client Company / Parent Company Address: Sinar Mas Land Plaza, Tower 2, 4th floor Jl. MH. Thamrin No. 51 Kav. 22, Jakarta 10350 – Indonesia</p>
<p>Certification Unit: PT Tapian Nadenggan – Hanau Palm Oil Mill</p> <p>Location of Certification Unit: Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, 74270 - Indonesia</p>
<p>Date of Final Report: 3 November 2023</p>

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	Golden Agri-Resources Ltd		
RSPO Membership Number	1-0096-11-000-00	Membership Approval Date	30/01/2005
Address	Sinar Mas Land Plaza, Tower 2, 4th floor, Jl. MH. Thamrin No. 51 Kav. 22, Jakarta 10350 – Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	PT Tapian Nadenggan – Hanau Palm Oil Mill		
Location / Address	Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, 74270 - Indonesia		
Website	https://goldenagri.com.sg/		
Management Representative	Mr.Yahya Mustakim	E-mail	yahya.mustakim@sinarmas-agri.com
Telephone	+62-21-50338899	Facsimile	+62-21 50389999

2. Certification Information			
Certificate Number	RSPO 679706	Certificate Start Date	22/11/2022
Date of First Certification	26/09/2012	Certificate Expiry Date	21/11/2027
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	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 type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2_1) <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	80 tonnes FFB/hour
ISH certification Phase	<input type="checkbox"/> Eligibility; <input type="checkbox"/> Milestone A; <input type="checkbox"/> Milestone B; <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
BSI-ISPO 739403	ISPO	BSI	10/12/2026
EU-ISCC-Cert-ID218-20230173	ISCC	Intertek	31/07/2024

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Hanau Palm Oil Mill	Derangga Village, Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, Indonesia	2° 21' 39.05" S	112° 6' 34.86" E
Hanau Estate	Derangga Village, Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, Indonesia	2° 24' 40.90" S	112° 6' 33.12" E
Tasik Mas Estate	Derangga Village, Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, Indonesia	2° 20' 29.28" S	112° 5' 34.19" E
Tanjung Paring Estate	Sandul Village, Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, Indonesia	2° 16' 47.382" S	112° 7' 57.714" E
Langadang Estate	Kalang Village Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, Indonesia	2° 14' 05.120" S	112° 6' 27.810" E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area) <input type="checkbox"/> Yes				
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV* (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Hanau Estate	4,145.25	205.27	539.48	4,890.00	84.77
Tasik Mas Estate	4,269.41	239.20	539.50	5,048.11	84.57
Tanjung Paring Estate	3,939.08	171.48	604.80	4,715.36	83.54
Langadang Estate	2,025.70	131.07	251.87	2,408.64	84.10
Total	14,379.44	747.02	1,935.65	17,062.11	84.25
Note:					
- The total HCV area is 1,366.61ha spread across 4 estates. The HCV area of 619.59ha overlaps in planted area and 747.02 ha is in the unplanted area. Readjustment of the area resulted from latest land survey.					

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- Regarding changes in the planting area from the previous assessment, the company shows records of re-measurements in the PT Tapan Nadenggan Area Assessment Recap Minutes Period 2023 recorded by the Head of Survey Area 6 on 7 August 2023, with registration numbers per unit:

- Hanau Estate: RPMNP/23/08/218/001
- Tasik Mas Estate: RPMNP/23/08/218/003
- Tanjung Paring Estate: RPMNP/23/08/218/004
- Langadang Estate: RPMNP/23/08/218/002

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Hanau Estate	-	-	-	4,145.25	4,145.25	-
Tasik Mas Estate	-	-	1,365.66	2,903.75	4,269.41	-
Tanjung Paring Estate	-	-	3,561.94	377.14	3,939.08	-
Langadang Estate	-	-	2,025.70	-	2,025.70	-
Total (ha)	-	-	6,953.30	7,426.14	14,379.44	-

Note: Only Mature area is considered as production area

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Nov 2022 to Oct 2023)	Actual (Jul 2022 to Jun 2023)		Forecast (Nov 2023 to Oct 2024)
		Previous license period (Jul 2022 to Oct 2022)	Current license period (Nov 2022 to Jun 2023)	
Hanau Estate	98,120.34	23,297.20	37,469.52	91,131.44
Tasik Mas Estate	150,504.36	39,473.36	63,127.63	108,590.21
Tanjung Paring Estate	138,580.24	33,409.97	55,487.70	100,545.88
Langadang Estate	52,733.12	16,246.97	26,809.01	52,331.17
Total	439,938.05	295,321.36		352,598.70

Note:

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8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Nov 2022 to Oct 2023)	Actual (Jul 2022 to Jun 2023)		Forecast (Nov 2023 to Oct 2024)
		Previous license period (Jul 2022 to Oct 2022)	Current license period (Nov 2022 to Jun 2023)	
-	-	-	-	-
Total	-	-		-

Note: -

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Nov 2022 to Oct 2023)	Actual (Jul 2022 to Jun 2023)		Forecast (Nov 2023 to Oct 2024)
		Previous license period (Jul 2022 to Oct 2022)	Current license period (Nov 2022 to Jun 2023)	
Medangsari Estate	-	16,750.96	26,359.32	-
Lestari Unggul Jaya Estate	-	2,806.69	4,597.43	-
Indoturba Timur	-	6,347.87	12,010.85	-
Total	-	68,873.12		-

Note:

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	July 2022	32,121.31	7,907.32	40,028.63
2	August 2022	34,621.19	7,529.87	42,151.06
3	September 2022	29,535.62	6,761.69	36,297.31
4	October 2022	16,149.38	3,706.64	19,856.02
5	November 2022	12,382.90	899.23	13,282.13
6	December 2022	27,219.88	5,399.62	32,619.50
7	January 2023	22,156.34	4,903.92	27,060.26
8	February 2023	18,742.46	5,111.24	23,853.70
9	March 2023	22,920.55	6,188.78	29,109.33
10	April 2023	19,378.53	5,113.75	24,492.28
11	May 2023	30,198.33	7,754.09	37,952.42

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12	June 2023	29,894.87	7,596.97	37,491.84
TOTAL		295,321.36	68,873.12	364,194.48
Note:				

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Nov 2022 to Oct 2023)	Actual (Jul 2022 to Jun 2023)		Forecast (Nov 2023 to Oct 2024)
	Previous license period (Jul 2022 to Oct 2022)	Current license period (Nov 2022 to Jun 2023)	
FFB	FFB		FFB
439,938.05 mt	112,427.50 mt	182,893.86 mt	352,598.70 mt
	TOTAL	295,321.36 mt	
CPO (OER: 20.50 %)	CPO (OER: 19.96%)		CPO (OER: 20.60%)
90,187.30 mt	22,225.48 mt	36,739.99 mt	72,635.33 mt
	TOTAL	58,965.47 mt	
PK (KER: 6.00 %)	PK (KER: 5.84%)		PK (KER: 6.00%)
26,396.28 mt	6,902.00 mt	10,371.35 mt	21,155.92 mt
	TOTAL	17,273.35 mt	
Note: -			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	July 2022	6,410.22	1,976.80
2	August 2022	6,824.92	2,142.16
3	September 2022	5,744.87	1,798.02
4	October 2022	3,245.48	985.03
5	November 2022	2,269.57	720.9
6	December 2022	5,547.99	1,645.62
7	January 2023	4,596.51	1,186.16
8	February 2023	3,856.52	1,061.98
9	March 2023	4,471.88	1,291.78
10	April 2023	4,017.08	1,140.27
11	May 2023	6,062.80	1,748.83
12	June 2023	5,917.62	1,575.80
	TOTAL	58,965.47	17,273.35
Note: -			

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11. Summary of Actual Volume sold					
Current License period (Nov 2022 to Jun 2023)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	-	30,321.26	-	-	30,321.26
PK (MT)	9,389.25	-	-	-	9,389.25
Credits	-	-	-	-	-
Previous License period (Jul 2022 to Oct 2022)					
CPO (MT)	-	26,634.57	-	-	26,634.57
PK (MT)	6,820.37	-	-	-	6,820.37
Credits	-	-	-	-	-
Note:					
<ul style="list-style-type: none"> - Conventional is RSPO certified material but sold as non-RSPO. - Other scheme certified transaction has been informed (removed stock) on RSPO Palm Trace (Indicator 3.8.16). 					

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)
1	Buyer A	TR-ce5b5942-8224	-	607.74
2	Buyer A	TR-8e6f3df3-028a	-	707.57
3	Buyer A	TR-ce755f38-bb95	-	1,047.94
4	Buyer A	TR-bc371ef6-388f	-	245.07
5	Buyer A	TR-a59cea09-233b	-	1,139.24
6	Buyer A	TR-301df48e-22aa	-	861.98
7	Buyer A	TR-6c9e9f52-4f7b	-	356.79
8	Buyer A	TR-13c4836d-6232	-	1,642.56
9	Buyer A	TR-77b8bbef-cf2a	-	1,499.45
10	Buyer A	TR-55736902-a516	-	898.29
11	Buyer A	TR-0afb3f6b-2fb0	-	382.62
12	Buyer A	TR-46456d0f-1cda	-	1,118.40
13	Buyer A	TR-21ffc00e-93e8	-	1,198.52
14	Buyer A	TR-e6235825-0c5f	-	1,303.35
15	Buyer A	TR-bc252770-ffc5	-	550.52
16	Buyer A	TR-b2e07053-98b5	-	1,149.97
17	Buyer A	TR-4f4a606a-6a04	-	956.14

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18	Buyer A	TR-10cab212-0110	-	543.47
TOTAL			-	16,209.62
Note:				

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)
1	Buyer B	ISCC	4,729.13	-
2	Buyer B	ISCC	3,832.49	-
3	Buyer B	ISCC	4,809.97	-
4	Buyer B	ISCC	5,927.77	-
5	Buyer B	ISCC	1,820.30	-
6	Buyer B	ISCC	3,254.20	-
7	Buyer B	ISCC	5,947.40	-
8	Buyer B	ISCC	7,300.06	-
9	Buyer B	ISCC	5,940.59	-
10	Buyer B	ISCC	6,903.89	-
11	Buyer B	ISCC	6,490.03	-
TOTAL			56,955.83	-
Note: -				

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

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
-	-	-	-
TOTAL			N/A
Note: No CPO & PK sold under RSPO credits.			

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (Not Applicable)			Actual (Not Applicable)			Forecast (Not Applicable)		
	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	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKE	N/A	N/A		N/A	N/A		N/A	N/A	
CSPK	N/A	N/A		N/A	N/A		N/A	N/A	

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)
-	-	-	-	-	-	-
TOTAL		N/A	N/A	N/A	N/A	N/A

Note: No Independent Smallholder Certified Tonnage.

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (Not Applicable)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
Previous License period (Not Applicable)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

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)
-	-	-	-	-	-	-	-
TOTAL			N/A	N/A	N/A	N/A	N/A

Note: No Independent Smallholder Certified Tonnage.

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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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 18 to 23 September 2023. The audit programme is included as Section 2.3.

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 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.

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.

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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 (RC2)	Year 2 (ASA2_1)	Year 3 (ASA2_2)	Year 4 (ASA2_3)	Year 5 (ASA2_4)
Hanau Palm Oil Mill	√	√	√	√	√
Hanau Estate	√	√	√	√	√
Tasik Mas Estate	√	√	√	√	√
Tanjung Paring Estate	√	√	√	√	√
Langadang Estate	√	√	√	√	√

Tentative Date of Next Visit: June 3, 2024 - June 8, 2024

Total Number of Mandays: 24 Mandays

2.2 BSI Assessment Team

Name	Role	Competency
Briyogi Shadiwa (BS)	Team Leader	<p>Education: Holds an associate degree in Palm Oil Plantation, Bogor Agricultural University (IPB).</p> <p>Work Experience: He has work experience since 2009 - 2016 in several private oil palm plantation companies in Indonesia as Assistant Agronomy and Agronomy Quality Control. Has participated in many audit activities with certification bodies related to the sustainable palm oil certification system since 2017 with worker welfare, OHS, best management practice, supply chain, social, environmental, GHG, and waste management aspect.</p> <p>Training attended: Completed Endorsed RSPO Lead Auditor Course by Checkmark, ISPO Auditor Training by LPP, ISO 9001: 2015 Lead Auditor Course, Endorsed RSPO Supply Chain Certification Lead Auditor Course by Checkmark, ISO 14001: 2015 CQI & IRCA Lead Auditor Course, SMK3 Awareness, OHSAS 18001:2007 Awareness, SA 8000 Requirement Training, ISO 45001:2018 Awareness, OHS Expert Training (<i>Ahli K3 Umum</i>), and Endorsed RSPO Refreshment Trainings.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this audit, he verifies Legal Requirements, land & Legal issue, Policy, commitment, social and stakeholder consultation.</p>
Mujinius Jalaraya (MJ)	Team Member	<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</p>

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		<p>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, RSPO Independent Smallholder (ISH) Standard Auditor Training and Endorsed RSPO Refresher Trainings.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English.</p> <p>Aspect covered in this audit: During this audit, he verifies Economic management plan, mill best practices, estate best practices, Supply Chain, General Custody of Chain, Rules on Market Communications & Claims.</p>
<p>Eko Prastio Ramadhan (EPR)</p>	<p>Team Member</p>	<p>Education: Holds a Bachelor Degree in Forest Resources Conservation and Ecotourism from Forestry Faculty, Bogor Agricultural University (IPB).</p> <p>Work Experience: Over 4 years of working experience in biodiversity officer with Birdlife Indonesia and consultant with PT Inoa Konsultindo. Over 2½ years of working experience in palm oil estate with PT Salim Ivomas Pratama Tbk and Capitol Plantation Group implementing sustainability. Over 4½ years of working experience as RSPO P&C Certification Program Manager and auditor covering standard such as RSPO P&C, RSPO SCCS, ISPO, ISO 9001 and ISO 14001.</p> <p>Training attended: Completed ISO 14001:2015 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Social Impact Assessment Training, Endorsed RSPO SCC Auditor Lead Auditor Course, ISPO Auditor Batch 19 Training, ISO 9001 Lead Auditor Course, Endorsed RSPO Refresher Courses, RSPO Independent Smallholder Training by RSPO Secretariat, and Identification of HCV Areas Training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this audit, he verifies Environment responsibility, environment impact assessment and management plan, natural and biodiversity conservation, Waste management, GHG and HCV requirements.</p>
<p>Naila Karima (NK)</p>	<p>Team Member</p>	<p>Education: Holds a bachelor’s degree majoring Occupational Safety and Health, Faculty of Public Health, University of Indonesia.</p> <p>Work Experience: 10 years working experience as auditor since 2012 covering RSPO and ISPO.</p> <p>Training attended: Completed Endorsed RSPO P&C Lead Auditor Training Course, ISPO Auditor/Lead Auditor Course, SA8000 Requirements Training, RSPO Labour Auditing Training, RSPO Independent Smallholder Training by RSPO Secretariat, ISO 9001, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course, and Endorsed RSPO Refresher Trainings.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this audit she verify social requirements, contract agreement, human rights, workers’ welfare, smallholder welfare, Occupation Health Safety requirement, and HIRARC.</p>

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2.3 Assessment Plan

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

Date	Time	Subjects	NK	BS	MJ	EPR
Monday, 18/09/2023	06.00 – 14.00	Traveling Jakarta to Site Hanau	√	√	√	√
	14.00 – 15.00	Opening Meeting <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	√	√	√	√
	15.00 – 16.30	Document Review Estate & Mill <ul style="list-style-type: none"> Legal & Land Rights Social and Transparency Environmental, Waste Management & HCV Occupational Health & Safety Best Management Practices Worker Welfare Review of previous assessment findings. 	√	√	√	√
	16.30 – 17.00	Daily Progress Meeting and Reporting	√	√	√	√
Tuesday, 19/09/2023	08.00 – 12.00	Field Visit Langadang Estate <ul style="list-style-type: none"> Implementation of Agronomy Aspect Implementation of Environmental, Conservation and Waste Management Aspect Implementation of Occupational Health & Safety Aspect Implementation of Legal Aspect and Land Rights 			√	√
	08.00 – 12.00	Field Visit Tanjung Paring Estate <ul style="list-style-type: none"> Implementation of Agronomy Aspect Implementation of Environmental, Conservation and Waste Management Aspect Implementation of Occupational Health & Safety Aspect Implementation of Legal Aspect and Land Rights 	√	√		
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 16.00	Public consultation with internal stakeholders (labor union, gender committee, worker cooperative if any)	√			
	14.00 – 16.00	Public consultation with external stakeholders (village representatives and local communities, previous landowner, local contractor)		√		

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Date	Time	Subjects	NK	BS	MJ	EPR
	14.00 – 16.30	Document Review Estate & Mill <ul style="list-style-type: none"> • Legal & Land Rights • Social and Transparency • Environmental, Waste Management & • HCV • Occupational Health & Safety • Best Management Practices • Worker Welfare • Review of previous assessment findings. 	√	√	√	√
	16.30 – 17.00	Daily Progress Meeting and Reporting	√	√	√	√
Wednesday 20/09/2023	08.00 – 12.00	Field Visit Tasik Mas Estate <ul style="list-style-type: none"> • Implementation of Agronomy Aspect • Implementation of Environmental, • Conservation and Waste Management Aspect • Implementation of Occupational Health & Safety Aspect • Implementation of Legal Aspect and Land Rights 		√	√	
	08.00 – 12.00	Field Visit Hanau Estate <ul style="list-style-type: none"> • Implementation of Agronomy Aspect • Implementation of Environmental, • Conservation and Waste Management Aspect • Implementation of Occupational Health & Safety Aspect • Implementation of Legal Aspect and Land Rights 	√			√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 16.30	Document Review Estate & Mill <ul style="list-style-type: none"> • Legal & Land Rights • Social and Transparency • Environmental, Waste Management & • HCV • Occupational Health & Safety • Best Management Practices • Worker Welfare • Review of previous assessment findings. 	√	√	√	√
	16.30 – 17.00	Daily Progress Meeting and Reporting	√	√	√	√
	Thursday 21/09/2023	08.00 – 12.00	Public consultation with government services of Kabupaten Seruyan (by phone)	√	√	

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Date	Time	Subjects	NK	BS	MJ	EPR
	08.00 – 12.00	Document Review Estate & Mill <ul style="list-style-type: none"> • Legal & Land Rights • Social and Transparency • Environmental, Waste Management & • HCV • Occupational Health & Safety • Best Management Practices • Worker Welfare • Review of previous assessment findings. 	√	√	√	√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 16.30	Field Visit Hanau POM <ul style="list-style-type: none"> • BMP for Mill Processing – site visit • Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, Processing Activities) • Implementation of Environmental and Waste Management Aspect (POME Pond, Empty Bunch Area, Reservoir/Intake Point, Biogas Plant – if any) • Supply Chain for CPO Mill (site visit) - FFB Receiving, Weighbridge, Dispatch CPO. 	√	√	√	√
	16.30 – 17.00	Daily Progress Meeting and Reporting	√	√	√	√
Friday 22/09/2023	08.00 – 11.30	Document review continuation	√	√	√	√
	11.30 – 14.00	Break	√	√	√	√
	14.00 – 16.30	Document review continuation	√	√	√	√
	16.30 – 17.00	Daily Progress Meeting and Reporting	√	√	√	√
Saturday 23/09/2023	08.00 – 10.00	Closing Meeting	√	√	√	√
	10.00 – 17.00	Travelling site Hanau to Jakarta	√	√	√	√

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. Golden Agri Resources' RSPO Timebound Plan 2022-2025 dated 19 May 2022 include names of all subsidiary companies, all estates and all mills under Golden Agri Resources Ltd.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	No. The RSPO Membership for Golden Agri Resources dated 30 January 2005. Golden Agri Resources submitted RSPO Timebound Plan 2022-2025 to RSPO Secretariat. RSPO approved the timebound plan for GAR on 14 June 2022.	Complied
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. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	Yes. Golden Agri Resources reported new acquisition in RSPO Timebound Plan 2022-2025. RSPO approved the timebound plan for GAR on 14 June 2022.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Yes. There was deviation to the time-bound plan compared to 2021. Golden Agri Resources reported new time bound plan that is more than 5 or 3 years since membership date in RSPO Timebound Plan 2022-2025. RSPO approved the timebound plan for GAR on 14 June 2022.	Complied
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?	Yes. There were changes to the time-bound plan compared to 2021. Golden Agri Resources reported new acquisition in RSPO Timebound Plan 2022-2025. RSPO approved the timebound plan for GAR on 14 June 2022.	Complied
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	No. Golden Agri Resources submitted RSPO Timebound Plan 2022-2025 to RSPO Secretariat. RSPO approved the timebound plan for GAR on 14 June 2022.	Complied
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	No. The RSPO Membership for Golden Agri Resources dated 30 January 2005. Golden Agri Resources submitted RSPO Timebound Plan 2022-2025 to RSPO Secretariat. RSPO approved the timebound plan for GAR on 14 June 2022.	Complied
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in	Several companies under GAR were planted above November 2005, while the HCV	Complied

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<p>accordance with RSPO P&C criterion 7.12.</p>	<p>assessment process was conducted in the period 2010 – 2013.</p> <p>Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> • PT Kencana Graha Permai - Kalimantan Barat (Delima Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. • PT Agrolestari Sentosa – Kalimantan Tengah (Jalemo Estate, Manuhing Estate, Kajui Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted the Concept Note Project Batu Menangis on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel. • PT Sumber Indah Perkasa – Papua (Mambruk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. • PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel • PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Persada Graha Mandiri – Kalimantan Barat (Kapuas Hulu Estate and Sungai 	
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	<p>Beran Estate), LUCA report is in the process of being revised and will be sent to the RSPO.</p> <ul style="list-style-type: none"> • PT Satya Kisma Usaha – Kalimantan Tengah (Medan Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Aditunggal Mahajaya – Kalimantan Tengah (Sungai Ayawan Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Agrokarya Primalestari – Kalimantan Tengah (Kuayan Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Buana Adhitama – Kalimantan Tengah (Sa[iri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases). Initial audit has been done in 18 – 23 September 2023 by PT Mutuagung Lestari (accredited CB). • PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021. • PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN. • The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and 	
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	<p>supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT Mitranusa Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations.</p> <p>Golden Agri Resources has reported all replacement of primary forest to maintain HCV and HCS through submission of LUCA.</p>	
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> • PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base): there is no new land clearing after January 2010. • PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014. • PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014. • PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014. • PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014. • PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014. • PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company does not conduct NPP. This is become subject of sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014. • PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010. • PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014. 	<p>Complied</p>

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	<ul style="list-style-type: none"> • PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014. • PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010. • PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014. • PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014. • PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company does not conduct NPP. This is become subject of sanction. 	
<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>Yes. In the RSPO Case Tracker and media electronic verification, audit team noted an active complaint related to land conflict and being progressed:</p> <ul style="list-style-type: none"> - Complaint Ref.RSPO/2021/12/CRP, date filed 8 November 2021 addressed to PT. Ramajaya Pramukti (a subsidiary of Golden Agri Resources Ltd) by Lembaga Adat Kenegerian Petapahan (Ninik Mamak Kenegerian Petapahan), Bahtera Alam & Sawit Watch. Current status per 26 July 2023: The Briefing Note is in the midst of a peer review. Pending clarification from the Respondent on some points raised. - Based on information from electronic media on March 1, 2022, there was information that PT. Agro Lestari Sentosa for not building plasma plantations for the community. Based on confirmation with representatives of PT. Agro Lestari, it is known that the plasma area is still in the NPP process, and the target is to complete the NPP by the end of the 2023 quarter. - Based on electronic media on December 13, 2022, there is information on problems between Koperasi Perkebunan Bataduh Raya and PT. Bangun Nusa Mandiri. Based on confirmation with representatives of PT. Bangun Nusa Mandiri is known that there have been 15 agreements between cooperatives and companies, including PT. 	<p>Complied</p>

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	<p>BNM is committed to building a plasma of 557.47 Ha and developing an area of 180 Ha for partnerships. Regarding overlapping land, the solution is <i>Vaicias</i> Data, namely the handover of land in PT. BNM with the Head of the Village and Koperasi Perkebunan Bataduh Raya.</p> <ul style="list-style-type: none"> - Complaint RSPO/2021/11/HN, dated 11 July 2021, was lodged against PT SMART Tbk (West Kalimantan Region) regarding alleged procurement of Fresh Fruit Bunches (FFB) and Crude Palm Oil (CPO) from PT Kapuasindo Palm Industri (PT KPI), a subsidiary of Kencana Group (not an RSPO member), which had been involved in a series of violations against workers and indigenous communities in the district. The latest status indicates that the RSPO Complaint Panel issued a decision on the complaint on 17 January 2022, deciding to halt all proceedings related to the complaint. The decision letter was shared with both parties, providing them with an opportunity to file an appeal until 11 April 2022. Update as of 12 April 2022: The appeal submission period has concluded. The complaint is now formally closed. - Complaint RSPO/2020/04/IR dated 2 March 2020, against GAR (Central Kalimantan Region) by the Forest Peoples Programme & Elk Hills Research concerning allegations of land legality and bribery cases. From GAR's side, GIS-2 analysis for alert land clearance after November 2014, following discussions with the RSPO GIS manager on 21 May 2021, approved the sampling methodology. GAR's clarification report was submitted on 8 September 2021. However, regarding the legal review of anti-bribery policies and practices, the company rejected the ToR for the Legal Review on 26 March 2021. As of December 15, 2021, RSPO is awaiting the review results from the consultant. As of 31 May 2023, procurement process for the independent investigation is ongoing. The Expression of Interest along with the ToR has been published on the RSPO website. Update as of 28 Jun 2023: Selection process for the independent investigator ongoing. 	
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	<p>- Complaint PreCAP/2014/03/IR was lodged on 13 October 2014, against PT Kartika Prima Cipta (West Kalimantan) by the Forest Peoples Programme (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the Free, Prior, and Informed Consent (FPIC) process and 6 other issues. With the consent of GAR and FPP, RSPO divided the conflict resolution verification process into 5 phases (Phase 1 for NPP, maximum land holding, and new land development; Phase 2 for legality; Phase 3 for smallholders; Phase 4 for FPIC; and Phase 5 for HCV). GAR has responded up to Phase 5 on 26 August 2021, addressing all stages. The latest status as of 15 December 2021, indicates that the RSPO Complaint Panel has reached a decision for Phase 2 and is awaiting discussions for Phase 3 and 4.</p> <p>Update as of 28 Jun 2023: The Secretariat is still in the midst of preparing the Briefing Notes for Phases 3, 4 & 5.</p> <p>In the RSPO RaCP Tracker, Audit team noted 31 MUs with potential liability, 25 MU with LUCA submitted, 17 MU with LUCAs review completed, 30 MU with CN required, 16 MU with CN submitted, 11 MU with CN approved, 11 MU with CP submitted, 0 MU with CP endorsed, 24 MU with RP required, 1 MU with RP submitted, 1 MU with RP approved.</p>	
<p>Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2</p>	<p>In the RSPO Case Tracker, Audit team noted there was no active complaint related to labour disputes.</p> <p>The company has established procedures for addressing employee complaints before they escalate into conflicts. The procedure is the Complaint and Conflict Handling SOP, designated as SOP/SMART/SUST/IV/003, issued on 1 July 2014, with revision 3 on 8 March 2022.</p> <p>Procedures regarding employee issues are outlined in an internal flowchart because employees fall under the category of internal stakeholders. The means of lodging complaints involve official letters submitted through labour unions or deposited into suggestion boxes strategically placed in accessible locations.</p>	<p>Complied</p>

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<p>Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1</p>	<p>In the RSPO Case Tracker, Audit team noted there was not active complaint related to legal non-compliance.</p> <p>The company adheres to the applicable regulations in accordance with RSPO requirement 2.1.3, ensuring there are no violations of relevant plantation regulations. The company has established mechanisms to evaluate compliance with regulations as outlined in SOP/SMART/UMUM/SADV/I/002. This Standard Operating Procedure (SOP) outlines the procedures for meeting requirements, the necessary documentation, and flowcharts that provide a detailed process for evaluating compliance with legal regulations.</p>	<p>Complied</p>
<p>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>	<p>Yes, Golden Agri Resources Ltd carried out internal audit for the uncertified estates and mills against RSPO P&C Criterion.</p> <ul style="list-style-type: none"> - Internal audit for PT Persada Graha Mandiri (Kapas Hulu Estate and Sungai Beran Estate), supply bases of Pekawai Mill; carried out on 24 – 27 July 2023 Internal audit team issued NC related to 6.5.4, 7.3.1, 6.7.2, 6.7.3 and 7.2.10, management is preparing correction and corrective action - Internal audit for PT SMART Tbk (Bukit Kapur Mill, Sungai Cantung Estate and Bukit Kapur Estate) carried out on 12 – 16 December 2022. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Agrolestari Sentosa (Jalemo Mill, Manuhing Estate, Kajui Estate and Jalemo Estate) carried out on 21 – 25 November 2022. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12, management is preparing correction and corrective action. - Internal audit for PT BinaSawit Abadi Pratama (Perdana Mill, Perdana Estate, Lenggana Estate, Semandau Estate and Muara Dua Estate) carried out on 13 – 17 June 2022. Internal audit team issued NC related to 2.1.1 and 7.12, management is preparing correction and corrective action. 	<p>Complied</p>

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	<p>Audit checklist covers all RSPO P&C and RSPO Certification System requirement. Positive assurance statement stated in the internal audit reports reviewed.</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>Yes, there are critical non-compliance raised during internal audits to uncertified management units.</p>	<p>Complied</p>
<p>Have there been any stakeholder (including NGO) consultation conducted?</p>	<p>Audit team checked on internal audit reports and verified the stakeholder consultation carried out.</p> <p>In the RSPO Case Tracker, Audit team noted active complaint:</p> <ul style="list-style-type: none"> - Complaint Ref.RSPO/2021/12/CRP, date filed 8 November 2021 addressed to PT. Ramajaya Pramukti (a subsidiary of Golden Agri Resources Ltd) by Lembaga Adat Kenegerian Petapahan (Ninik Mamak Kenegerian Petapahan), Bahtera Alam & Sawit Watch. Current status per 26 July 2023: The Briefing Note is in the midst of a peer review. Pending clarification from the Respondent on some points raised. - Complaint Ref.RSPO/2020/04/IR, dated filed 2 March 2020 addressed to Golden Agri Resources Ltd., by Forest People Program & Elk Hills Research. Current status per 26 July 2023: Pending CP’s endorsement of an independent investigator from the list of candidates submitted. - Has been done public consultation with NGO in the name of Orangutan Foundation International on 21 September 2023, related to issues on GAR unit on Kalimantan Tengah Province. Based on interview results, there’s no negative issues related to conservation and environment. <p>For other stakeholders, audit team sent email to national NGOs, until assessment ends, audit team did not received response.</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 Tapian Nadenggan – Hanau POM does not have scheme smallholder or scheme out growers as supply base.</p>	<p>Not Applicable</p>

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Approved Time Bound Plan

There was revision in the company time bound plan, has been sent to RSPO for review and approval on 20th May 2022. The revised Time Bound Plan has been approved by RSPO Secretariat on 14 June 2022

NO	COMPANY	LOCATION	MILL / ESTATE		PLANTED AREA (Ha)	PREVIOUS TIMEBOUND	NEW TIMEBOUND	JUSTIFICATION
SUPPLY BASE OF NON CERTIFIED MILLS								
1	PT PARAMITRA INTERNUSA PRATAMA	KALIMANTAN BARAT	BLNM	BELIAN MILL		2021	2022	Initial audit in 5 – 9 December 2022; waiting for NCR close-out related to RaCP
1.1	PT PARAMITRA INTERNUSA PRATAMA	KALIMANTAN BARAT	BLNE	BELIAN ESTATE	1,949	2021	2022	
1.2	PT PARAMITRA INTERNUSA PRATAMA	KALIMANTAN BARAT	TNKE	TENGKAWANG ESTATE	3,467	2021	2022	
1.3	PT PERSADA GRAHA MANDIRI	KALIMANTAN BARAT	KHLE	KAPUAS HULU ESTATE	2,703	2021	2024	RaCP in progress; Concept Note reviewing process in RSPO
1.4	PT PERSADA GRAHA MANDIRI	KALIMANTAN BARAT	SBRE	SUNGAI BERAN ESTATE	2,811	2021	2024	
1.5	PT KARTIKA PRIMA CIPTA	KALIMANTAN BARAT	MTNE	MUARA TAWANG ESTATE	2,377	2021	2023	RaCP in progress; Concept Note reviewing process in RSPO
1.6	PT PARAMITRA INTERNUSA PRATAMA (PLASMA)	KALIMANTAN BARAT	BLNA	BELIAN KKPA	1,798	2022	2024	Land legality process
1.7	PT KARTIKA PRIMA CIPTA (PLASMA)	KALIMANTAN BARAT	MTNA	MUARA TAWANG KKPA	1,052	2022	2024	Land legality process
1.8	PT PERSADA GRAHA MANDIRI (PLASMA)	KALIMANTAN BARAT	KHLA	KAPUAS HULU KKPA	1,188	2022	2024	Land legality process
2	PT AGROLESTARI MANDIRI	KALIMANTAN BARAT	PKWM	PEKAWAI MILL		2021	2023	Initial audit schedule on early December 2023
2.1	PT AGROLESTARI MANDIRI	KALIMANTAN BARAT	KYNE	KAYUNG ESTATE	2,210	2021	2023	
2.2	PT AGROLESTARI MANDIRI	KALIMANTAN BARAT	PKWE	PEKAWAI ESTATE	2,868	2021	2023	
2.3	PT AGROLESTARI MANDIRI	KALIMANTAN BARAT	SKKE	SUNGAI KELIK ESTATE	2,467	2021	2023	
2.4	PT AGROLESTARI MANDIRI	KALIMANTAN BARAT	NTYE	NANGA TAYAP ESTATE	2,008	2021	2023	
2.5	PT AGROLESTARI MANDIRI (PLASMA)	KALIMANTAN BARAT	KYNA	KAYUNG KEMITRAAN	2,651	2022	2024	Land title (SHM) in progress, RaCP in progress

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3	PT SAWITAKARYA MANUNGGUL	KALIMANTAN SELATAN	SWTM	SAWITA MILL		2021	2023	Initial audit has been done on 18 – 22 September 2023.
3.1	PT SAWITAKARYA MANUNGGUL	KALIMANTAN SELATAN	SWTE	SAWITA ESTATE	3,810	2021	2023	
3.2	PT SAWITAKARYA MANUNGGUL	KALIMANTAN SELATAN	PMKE	PAMUKAN ESTATE	2,972	2021	2023	
3.3	PT SAWITAKARYA MANUNGGUL (PLASMA)	KALIMANTAN SELATAN	SWTA	SAWITA KKPA	1,154	2023	2024	Land legality process
4	PT KRESNA DUTA AGROINDO	KALIMANTAN TIMUR	RPNM	RANTAU PANJANG MILL		2022	2023	Initial audit schedule on 23-27 October 2023
4.1	PT KRESNA DUTA AGROINDO	KALIMANTAN TIMUR	RPNE	RANTAU PANJANG ESTATE	4,689	2022	2023	
4.2	PT KRESNA DUTA AGROINDO (PLASMA)	KALIMANTAN TIMUR	RPNA	RANTAU PANJANG KKPA	982	2023	2024	Land title (SHM) in progress
5	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SKMM	SUNGAI KIKIM		2022	2023	Initial audit schedule on 21 – 25 August 2023
5.1	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SKME	SUNGAI KIKIM ESTATE	1,845	2022	2023	
5.2	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SPGE	SUNGAI PANGI ESTATE	3,119	2022	2023	
5.3	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SMIE	SUNGAI MUSI ESTATE	1,736	2022	2023	
5.4	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SSLE	SUNGAI SALING ESTATE	2,161	2022	2023	
5.5	PT BUMI SAWIT PERMAI	SUMATERA SELATAN	SENE	SUNGAI ENIM ESTATE	1,725	2022	2023	RaCP in progress; Concept Note reviewing process in RSPO
5.6	PT BUMI SAWIT PERMAI	SUMATERA SELATAN	SLME	SUNGAI LEMATANG ESTATE	2,081	2022	2023	
5.7	PT PRIMA CIPTA MANDIRI	SUMATERA SELATAN	SBGE	SUNGAI BUNGUR ESTATE	2,323	2022	2023	RaCP in progress; Concept Note reviewing process in RSPO
5.8	PT PRIMA CIPTA MANDIRI	SUMATERA SELATAN	SLGE	SUNGAI LINGSING ESTATE	1,025	2022	2023	
6	PT SINAR KENCANA INTI PERKASA	KALIMANTAN SELATAN	SMGM	SUNGAI MAGALAU MILL		2023	2023	RaCP in progress; Concept Note reviewing process in RSPO
6.1	PT SINAR KENCANA INTI PERKASA	KALIMANTAN SELATAN	SNKE	SENAKIN ESTATE	2,787	2023	2023	
6.2	PT SINAR KENCANA INTI PERKASA	KALIMANTAN SELATAN	SMUE	SUNGAI MAGALAU ESTATE	1,707	2023	2023	
7	PT KRESNA DUTA AGROINDO	KALIMANTAN TIMUR	GKMM	GUNUNG KOMBENG MILL		2023	2024	Land title (SHM) in progress
7.1	PT KRESNA DUTA AGROINDO (PLASMA)	KALIMANTAN TIMUR	GKMA	GUNUNG KOMBENG KKPA	2,214	2023	2024	
8	PT SINAR KENCANA INTI PERKASA	PAPUA	KSRM	KASUARI MILL		2023	2024	

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8.1	PT SINAR KENCANA INTI PERKASA	PAPUA	CNDE	CENDRAWASIH ESTATE	2,691	2023	2024	Initial audit schedule on 21 – 25 August 2023
8.2	PT SINAR KENCANA INTI PERKASA	PAPUA	NURE	NURI ESTATE	2,532	2023	2024	
8.3	PT SINAR KENCANA INTI PERKASA	PAPUA	RJWE	RAJAWALI ESTATE	3,675	2023	2024	
8.4	PT SUMBER INDAH PERKASA	PAPUA	MMBE	MAMBRUK ESTATE	3,473	2023	2024	RaCP in progress; Concept Note reviewing process in RSPO
9	PT BAHANA KARYA SEMESTA	JAMBI	SAJM	SUNGAI AIR JERNIH MILL		2023	2024	RaCP in progress
9.1	PT BAHANA KARYA SEMESTA	JAMBI	SAJE	SUNGAI AIR JERNIH ESTATE	2,963	2023	2024	
9.2	PT BAHANA KARYA SEMESTA	JAMBI	SMTE	SUNGAI MENTAWAK ESTATE	2,754	2023	2024	
9.3	PT PRIMATAMA KREASI MAS	JAMBI	SMKE	SUNGAI MERAK ESTATE	3,969	2023	2024	
9.4	PT PRIMATAMA KREASI MAS	JAMBI	SBKE	SUNGAI BADAK ESTATE	1,576	2023	2024	
9.5	PT BAHANA KARYA SEMESTA (PLASMA)	JAMBI	SMTA	SUNGAI MENTAWAK KKPA	922	2023	2024	
10	PT SMART TBK	KALIMANTAN SELATAN	BKPM	BUKIT KAPUR MILL		2023	2025	HGU in progress, HCV/HCS Study in progress
10.1	PT SMART TBK	KALIMANTAN SELATAN	SCNE	SUNGAI CANTUNG ESTATE	3,473	2023	2025	
10.2	PT SMART TBK	KALIMANTAN SELATAN	BKPE	BUKIT KAPUR ESTATE	2,950	2023	2025	
11	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	PRDM	PERDANA MILL		2023	2025	HGU in progress
11.1	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	PRDE	PERDANA ESTATE	4,007	2023	2025	
11.2	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	LGGE	LENGGANA ESTATE	2,275	2023	2025	
11.3	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	SMNE	SEMANDAU ESTATE	3,789	2023	2025	
11.4	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	MDUE	MUARA DUA ESTATE	4,116	2023	2025	
12	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	KUYM	KUAYAN MILL		2023	2025	HGU in progress, RaCP in progress
12.1	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	BSTE	BUKIT SANTUHAI ESTATE	3,635	2023	2025	
12.2	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	TBSE	TAJUR BERAS ESTATE	3,667	2023	2025	

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12.3	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	SRAE	SERANAU ESTATE	3,654	2023	2025	
12.4	PT AGROKARYA PRIMALESTARI (PLASMA)	KALIMANTAN TENGAH	SSBA	SUNGAI SAMBON PLASMA	470	2023	2025	
12.5	PT BUANA ADHITHAMA	KALIMANTAN TENGAH	SPRE	SAPIRI ESTATE	2,392	2023	2025	
12.6	PT BUANA ADHITAMA (PLASMA)	KALIMANTAN TENGAH	SPRA	SAPIRI PLASMA	435	2023	2025	
12.7	PT BUANA ADHITHAMA	KALIMANTAN TENGAH	BDUE	BUKIT DUA ESTATE	1,805	2023	2025	
13	PT MITRAKARYA AGROINDO	KALIMANTAN TENGAH	TNGM	TANGAR MILL		2023	2025	HGU in progress, RaCP in progress
13.1	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	SLNE	SULIN ESTATE	4,173	2023	2025	
13.2	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	NHYE	NAHIYANG ESTATE	3,723	2023	2025	
13.3	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	KTYE	KATAYANG ESTATE	3,443	2023	2025	
13.4	PT MITRAKARYA AGROINDO (PLASMA)	KALIMANTAN TENGAH	SLNA	SULIN PLASMA	1,677	2023	2025	
14	PT ADITUNGGAL MAHAJAYA	KALIMANTAN TENGAH	SKOM	SAKO MILL		2023	2025	HGU in progress, RaCP in progress
14.1	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	MNTE	MENTAYA ESTATE	3,342	2023	2025	
14.2	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	KUYE	KUAYAN ESTATE	3,520	2023	2025	
14.3	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	SNSE	SUNGAI NUSA ESTATE	3,219	2023	2025	
14.4	PT ADITUNGGAL MAHAJAYA	KALIMANTAN TENGAH	SAYE	SUNGAI AYAWAN ESTATE	3,733	2023	2025	
14.5	PT ADITUNGGAL MAHAJAYA (PLASMA)	KALIMANTAN TENGAH	SKOA	SAKO PLASMA	1,014	2023	2025	
15	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	JLMM	JALEMO MILL		2023	2025	HGU in progress, RaCP in progress
15.1	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	MNHE	MANUHING ESTATE	2,121	2023	2025	
15.2	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	KJUE	KAJUI ESTATE	3,571	2023	2025	
15.3	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	JLME	JALEMO ESTATE	3,351	2023	2025	
15.4	PT AGROLESTARI SENTOSA (PLASMA)	KALIMANTAN TENGAH	MNHA	MANUHING PLASMA	65	2023	2025	
16	PT BANGUN NUSA MANDIRI	KALIMANTAN BARAT	KNRM	KENARI MILL		2023	2025	HGU in progress, RaCP in progress
16.1	PT BANGUN NUSA MANDIRI	KALIMANTAN BARAT	GHRE	GAHARU ESTATE	1,886	2023	2025	
16.2	PT BANGUN NUSA MANDIRI	KALIMANTAN BARAT	KNRE	KENARI ESTATE	3,132	2023	2025	

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16.3	PT BANGUN NUSA MANDIRI - (PLASMA)	KALIMANTAN BARAT	GHRA	GAHARU PLASMA	557	2023	2025	Land title (SHM/HGU) in progress, RaCP in progress
16.4	PT BANGUN NUSA MANDIRI - (PLASMA)	KALIMANTAN BARAT	KNRA	KENARI PLASMA	52	2023	2025	
17	PT KRUIING LESTARI JAYA	KALIMANTAN TIMUR	SPKM	SUNGAI PERAK MILL		-	2024	HCV/HCS Study in progress, RaCP in progress
17.1	PT KRUIING LESTARI JAYA	KALIMANTAN TIMUR	SPKE	SUNGAI PERAK ESTATE	2,810	-	2024	
17.2	PT KRUIING LESTARI JAYA	KALIMANTAN TIMUR	SBAE	SUNGAI BASUNG ESTATE	2,810	-	2024	
17.3	PT KRUIING LESTARI JAYA	KALIMANTAN TIMUR	SPIE	SUNGAI PIKAN ESTATE	2,351	-	2024	
17.4	PT KRUIING LESTARI JAYA	KALIMANTAN TIMUR	SPLE	SUNGAI PILOS ESTATE	3,361	-	2024	
17.5	PT KRUIING LESTARI JAYA	KALIMANTAN TIMUR	SPIA	SUNGAI PIKAN PLASMA	2,266		2024	
17.6	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	STHA	SUNGAI TOHAN PLASMA	1,773		2024	
18	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	SKDM	SUNGAI KEDANG MILL		-	2024	HCV/HCS Study in progress, RaCP in progress
18.1	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	SKDE	SUNGAI KEDANG ESTATE	3,338	-	2024	
18.2	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	STHE	SUNGAI TOHAN ESTATE	3,597	-	2024	
18.3	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	KPHE	KEDANG PAHU ESTATE	1,928	-	2024	
18.4	PT RIMBARAYA TAMAJAYA	KALIMANTAN TIMUR	SPAE	SUNGAI PAHU ESTATE	2,803	-	2024	
18.5	PT RIMBARAYA TAMAJAYA	KALIMANTAN TIMUR	SPAA	SUNGAI PAHU PLASMA	568	-	2024	
SUPPLY BASE OF CERTIFIED MILLS								
1	PT CAHAYA NUSA GEMILANG	KALIMANTAN BARAT	KNNE	KENANGA ESTATE	2,618	2021	2024	RaCP in progress
2	PT KENCANA GRAHA PERMAI	KALIMANTAN BARAT	DLME	DELIMA ESTATE	1,857	2021	2024	RaCP in progress
3	PT SATYA KISMA USAHA	JAMBI	BGDE	BATANG GADING ESTATE	1,917	2022	2023	HGU in progress, RaCP in progress
4	PT FORESTA LESTARI DWIKARYA (PLASMA)	BANGKA BELITUNG	TRSA	TANJUNG RUSA KKPA	497	2022	2024	RaCP in progress
5	PT DJUANDA SAWIT LESTARI (PLASMA)	SUMATERA SELATAN	PNDA	PANDAWA KKPA	1,796	2022	2024	RaCP in progress
6	PT CAHAYA NUSA GEMILANG (PLASMA)	KALIMANTAN BARAT	KNCA	KENCANA KEMITRAAN	1,108	2022	2024	HGU Plasma in progress, RaCP in progress

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7	PT CAHAYA NUSA GEMILANG (PLASMA)	KALIMANTAN BARAT	KNNA	KENANGA KEMITRAAN	439	2022	2024	HGU Plasma in progress, RaCP in progress
8	PT SATYA KISMA USAHA	KALIMANTAN TENGAH	MSAE	MEDANG SARI ESTATE	2,436	2022	2025	HGU & RaCP in progress
9	PT SATYA KISMA USAHA (PLASMA)	JAMBI	KILA	KILIS KKPA	939	2023	2024	HGU & RaCP in progress
10	PT PALMINDO BILITON BERJAYA	BANGKA BELITUNG	TSWE	TANJUNG SAWIT ESTATE	2,634	2023	2024	HCV/HCS Study in progress
11	PT PALMINDO BILITON BERJAYA (PLASMA)	BANGKA BELITUNG	TSWA	TANJUNG SAWIT PLASMA	676	2023	2024	HCV/HCS Study in progress
12	PT RAMAJAYA PRAMUKTI (PLASMA)	RIAU	RRMA	RAMARAMA KKPA	760	2023	2024	Land title (SHM) in progress
13	PT SAWITAKARYA MANUNGGUL (PLASMA)	KALIMANTAN SELATAN	SKPA	SUNGAI KUPANG KKPA	3,859	2023	2024	Land title (SHM) in progress
14	PT TAPIAN NADENGGAN (PLASMA)	KALIMANTAN TIMUR	JLYA	JAK LUAY KKPA	2,980	2023	2024	RaCP in progress
15	PT TAPIAN NADENGGAN (PLASMA)	KALIMANTAN TIMUR	BSRA	BUKIT SUBUR KKPA	712	2023	2024	RaCP in progress
16	PT MEGANUSA INTI SAWIT (PLASMA)	RIAU	KSJA	MANDIAN JAYA PLASMA	405	-	2022	Certified in 2022
17	PT BUANA WIRALESTARI MAS (PLASMA)	RIAU	BRDA	BERKAT RIDHO KKPA	740	-	2023	Land title (SHM) in progress
18	PT IVO MAS TUNGGAL (PLASMA)	RIAU	SKJA	KANDIS SEJAHTERA KKPA	418	-	2023	Land title (SHM) in progress
19	PT IVO MAS TUNGGAL (PLASMA)	RIAU	KSBA	SWADAYA MAS BERSAMA KKPA	451	-	2023	Land title (SHM) in progress
20	PT RAMAJAYA PRAMUKTI (PLASMA)	RIAU	PRSA	PRODUSEN RAMA SAWIT KKPA	175	-	2023	Land title (SHM) in progress
21	PT AGROLESTARI SUBUR SEJAHTERA	BANGKA BELITUNG	BP AE	BUKIT PERMAI ESTATE	3,151	-	2024	HCV/HCS Study in progress
22	PT AGROLESTARI HIJAU SENTOSA	BANGKA BELITUNG	BLSE	BUKIT LESTARI ESTATE	664	-	2024	HCV/HCS Study in progress
23	PT MITRA NUSA PERMATA	KALIMANTAN SELATAN	SMGE	SUNGAI MANUNGGUL ESTATE	1,175	-	2024	HGU & RaCP in progress
24	PT KHARISMA RIAU SENTOSA PRIMA	RIAU	KHRE	KHARISMA ESTATE	345	-	2024	HGU & RaCP in progress
25	PT KHARISMA RIAU SENTOSA PRIMA (PLASMA)	RIAU	KHRA	KHARISMA PLASMA	381	-	2024	Land title (SHM) in progress
26	PT KRESNA DUTA AGROINDO (PLASMA)	JAMBI	TSRA	TIGA SERUMPUN KKPA	2,788	-	2024	Land title (SHM) in progress
27	PT SATYA KISMA USAHA (PLASMA)	JAMBI	BGDA	BATANG GADING KKPA	1,494	-	2024	Land title (SHM) in progress

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 0 Critical; 0 Minor nonconformities and 0 OFI Opportunity For Improvement Raised.

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

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 #	2227952-202207-M1	Issued Date	22/07/2022
Due Date	20/10/2022	Closure Date	19/11/2022
Indicator & Category (Critical / Minor)	7.12.8 Critical		
Statement of Nonconformity:	During Recertification Audit, Unit of Certification (Hanau POM and its supply bases) unable to demonstrate that Remediation and Compensation Procedure (RaCP)		

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	against oil palm crops planted after November 2005 without prior HCV assessment already applied.
Requirement Reference:	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.
Objective Evidence:	<p>Based on Areal Statement 2019, PT. Tapian Nadenggan – Hanau POM as Unit of Certification had oil palm crops planted after November 2005. Those are:</p> <ul style="list-style-type: none"> • YoP 2006 = 657.91 Ha (Langadang Estate) • YoP 2007 = 724.83 Ha (Tanjung Paring Estate) <p>According to this, Unit of Certification shall follow the Remediation and Compensation Procedure (RaCP) and started with Land Use Change Analysis (LUCA). Golden Agri Resources as parent company of PT. Tapian Nadenggan – Hanau POM already submit LUCA to the RSPO in December 2015 and has been responded by RSPO. It was explained that for the management unit with noncompliant land clearing which has been certified (by right they should not be certified in the first place), as long as they have submitted complete Land Use Change Analysis, they are allowed to proceed with surveillance audit. Historical communication related RaCP process as below:</p> <ul style="list-style-type: none"> • On 4th May 2018. To be following Remediation and Compensation Procedure, PT. Tapian Nadenggan – Hanau POM updating LUCA and sent to ERWGRSPO. • On 13th November 2019. LUC Analysis Verification Result Document has completed made by Environmental Consultant PT. Hijau Daun. • On 25th November 2019. Strategic Projects Executive RSPO respond by email concerning the LUCA review report. • On 13th January 2020. GAR Sustainability Directorate sending email to RSPO for asking the possibility of conducting Re-Certification and Surveillance when RaCP still in progress. • On 17th January 2020. Biodiversity Manager RSPO respond the email and explained the requirements for continuation of certification. • On 22nd April 2020. Sustainability Department sending email to RILO asking for several question on the possibility to comply with indicator 7.12.8 during Surveillance and Initial Certification, when RaCP are still in progress. • On 23rd April 2020. Assurance Manager RILO respond back and explained that during Surveillance audit if RaCP still in progress, it will be raised as noncompliance until Compensation Plan endorsed by the compensation panel. • While, for Initial Audit if Compensation Plan has been submitted to RSPO then audit can be done. However, certificate will be issued if compensation plan approved by compensation panel. For recertification audit, it will depend on case by case. • On 27th April 2020. Sustainability Department replied that information given was clear and understood. • On 17th July 2020. GAR Sustainability Directorate respond back refer to email on 17th January 2020 and providing data for unit of certification that is currently still in the RaCP process under GAR. • On 22nd July 2020. Conservation Management and Monitoring SIDV replying email to RSPO Strategic Projects Executive as response upon email 25th

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	<p>November 2019. Also provide the data pertaining Reviewer queries over LUCA report.</p> <ul style="list-style-type: none"> On 23rd July 2020. Biodiversity Manager RSPO respond back upon email dated 17th July 2020. Informed that The Compensation Unit will continue to work to support the completion of the RaCP. On 27th July 2020. GAR Sustainability Directorate given respond back against email on 23rd July 2020 and inform that some of certification unit will submit the Concept Note. <p>During this recertification (RA 2) audit, RaCP progress of Hanau POM and its supply bases are incomplete yet, due to Compensation Plan have not submitted, approved and endorsed by RSPO as required within Remediation and Compensation Procedures.</p>
Corrections:	<p>To follow up on the findings of the RSPO ASA 1-3 (remote audit), PT Tapiro Nadenggan - Hanau POM through its Sustainability Implementation Division (SIDV) has communicated again with the RSPO on 24th September 2020 to RSPO (To: khing.suli@rspo.org) regarding the LUCA review process of PT Tapiro Nadenggan – Hanau POM. RSPO (from: khing.suli@rspo.org) replied to the email and confirmed that the LUCA Report is still under examination / review by the consultant and has requested a completion date from the reviewer. RSPO also acknowledged that there was an error in the naming of PT Tapiro Nadenggan - Hanau POM in its LUCA monitoring recap which should have been PT Tapiro Nadenggan – Hanau POM, however there was written as PT Tapiro Nadenggan – Semilar POM.</p> <p>Data verified, the latest communication records between RPSO and PT Tapiro Nadenggan – Hanau POM.</p> <ul style="list-style-type: none"> Dated 16th October 2020, PT Tapiro Nadenggan – Hanau POM has submitted the 2nd response (clarification) against reviewer’s findings. Further information, based on 1st reviewer feedback, the reviewer was agreed that FCL is 0.0 Ha. Dated 30th November 2020, email from RSPO related to LUCA review report, there are the observations on the issues: <ul style="list-style-type: none"> ➤ The calculation of liability was based on planting record but differed markedly from the land cover shapefiles. ➤ This mean that the land cover changes were not accurately reported which subsequently led to incorrect reporting of the values for all those calculations. A case in point that there is clear land clearance in the time period of 2007-2009 but the report the non-compliant land clearance is 0.0 Ha. <p>Until 14th December 2020 (90 days after closing meeting of Remote Audit), PT Tapiro Nadenggan – Hanau POM still prepared to respond /or clarification related to reviewer finding (based on email 30th November 2020).</p> <p><u>Record verification:</u></p> <p>Environmental Remediation Plan – prepared by PT Tapiro Nadenggan – Hanau POM. Description of environmental remediation activity to address impact, such as:</p> <ul style="list-style-type: none"> Riparian areas. The activities to address the impacts, including to zone river riparian, to rehabilitation the wildlife habitat and corridor, to stabilize the riverbank, to enhance buffer zone, and to monitor and evaluate.

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	<ul style="list-style-type: none"> • Steep slope areas. Measures are then taken to reduce the risk of erosion following the activities to plant cover crops and revegetate as necessary and to monitor and evaluate. • Peat land. Remediation refers to BMP RSPO 2018. • Map of Land Use Change Analysis period Nov 2006 – Nov 2007 of PT Tapian Nadenggan – Hanau POM. Scale 1: 100,000. • Map of Operational Area of PT Tapian Nadenggan – Hanau POM. Scale 1: 100,000. Source: Area Data of PT Tapian Nadenggan – Hanau POM.
<p>Root Cause Analysis:</p>	<p>Some of the communication records described in Objective Evidence will be straightened out and focused of PT Tapian Nadenggan - Hanau POM RaCP process. This is because some email correspondence discusses on RaCP process for the entire company under GAR.</p> <p>The explanation starts from 25 November 2019 until GAR last communication with the RSPO:</p> <ul style="list-style-type: none"> • 25th November 2019: RSPO (From: dillon.sarim@rspo.org) sent a LUCA Review Report to PT Tapian Nadenggan - Hanau POM • 22nd July 2020: PT Tapian Nadenggan - Hanau POM sends additional documents to the LUCA Review Report to RSPO (To: dillon.sarim@rspo.org) • 23rd July 2020: RSPO (From: khing.suli@rspo.org) received the additional documents and will inform again on 17 August 2020. • 7th August 2020: PT Tapian Nadenggan - Hanau POM asked RSPO (To: khing.suli@rspo.org) regarding the LUCA review process of PT Tapian Nadenggan - Hanau POM • 4th August 2020: PT Tapian Nadenggan - Hanau POM asked RSPO again (To: khing.suli@rspo.org) regarding the LUCA review process of PT Tapian Nadenggan - Hanau POM. Because Khing Suli is on an annual leave, e-mails are also sent to alicia@rspo.org
<p>Corrective Actions:</p>	<p>PT Tapian Nadenggan - Hanau POM through the Sustainability Implementation Division (SIDV) will communicate regularly (once a month) with the RSPO to monitor the progress of the RaCP and before the certification audit (Surveillance) is carried out an official statement has been obtained from the RSPO regarding the RaCP status of PT Tapian Nadenggan - Hanau POM which can be a reference for CB.</p> <p>On 18th February 2022, RSPO Secretariat sent email to GAR on 2nd Advisory Note to CB on GAR’s Certification and RaCP process.</p> <ul style="list-style-type: none"> • The Conditional Approval would only be given for those Management Units that have been certified before to allow the Company to complete the RaCP process and continue the Annual Surveillance Assessment (ASA) and/or Recertification. And this will only be valid until the next 6 months from the date of this email. From time to time, RSPO will review all the progress and status of the Certification and RaCP process for the particular certified management units, and we may revoke this conditional approval if any issues happen that may heavily threaten the integrity of RSPO standard requirements. • PT. Tapian Nadenggan – Hanau POM and its supply base Hanau Estate, Tasik Mas Estate, Tanjung Paring Estate, Langadang Estate all certified since 2012

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	<p>informed as "LUCA Clarification" phase. Remark: Proceed with continuation of audits however, the NC will remain open until the next ASA and management unit must provide the update to the pending action / clarification to RSPO Secretariat within the next 3 months.</p> <ul style="list-style-type: none"> On 4th April 2022, GAR sent LUCA Clarification of PT. Tapian Nadenggan – Hanau POM and its supply base. On 21st April 2022, indrawan.suryadi@rspo.org sent email to GAR informing the final LUCA review result of PT Tapian Nadengan - Kalteng from the reviewer. The LUCA status is passed, with Final Conservation Liability 0 ha, and Environmental Remediation Area 33.69 Ha. The RSPO also inform ss the next step of RaCP, after the pass status of LUCA, since there are environmental remediation areas identified, you may proceed with the submission of the Compensation Plan to the Compensation team (email: rspocompensation@rspo.org) On 22 July 2022 GAR's through Wirendro Sumargo has submitted the RaCP proposal to the RSPO secretariat. Until this report finished, there is no information or reply by RSPO Secretariat. On 28 October 2022 GAR's through Wirendro Sumargo has re-submitted the Remediation Plan revision based on reviewer's comment. On 19 November 2022, Remediation Plan of PT. Tapian Nadenggan Hanau Mill (Kalteng 1) has been endorsed by Compensation Panel. RSPO Compensation Panel stated in its correspondence; <i>With this endorsement, the RaCP process for PT Tapian Nadenggan Hanau Mill (Kalteng 1) with a total management area of 17,062.13 Ha, is now completed.</i>
Assessment Conclusion:	<p>Conclusion: Based on email of RSPO Secretariat to CB</p> <ul style="list-style-type: none"> On 26th August 2020, stated that "For the unit of certification with zero liability (FCL = 0) but required to do remediation, ASA/certification can be done without excluding the area requiring remediation from the certification scope." On 14th September 2020 stated that "...the NC accordingly and when the time comes (3 months) do inform us of the status of the RaCP. If the progress is still pending on the secretariat side, we will allow the NC to be open until the next ASA". On 18th February 2022, RSPO Secretariat sent email to GAR on 2nd Advisory Note to CB on GAR's Certification and RaCP process. RSPO remarks stated for PT. Tapian Nadenggan – Hanau POM and its supply base Hanau Estate, Tasik Mas Estate, Tanjung Paring Estate, Langadang Estate all certified since 2012 informed as "LUCA Clarification" phase, with remark: <i>Proceed with continuation of audits however, the NC will remain open until the next ASA and management unit must provide the update to the pending action / clarification to RSPO Secretariat within the next 3 months.</i> According to the RSPO confirmation, PT Tapian Nadenggan's – Hanau Mill cannot take beneficial from the announcement of the Conditional Approval dated 18 February 2022 as it was considered as the recurring NC. In order to proceed for the certification, RSPO confirmed that the remediation plan shall be submitted by the management unit to the RSPO secretariate for the endorsement and approval as soon as possible. Based on this consequence, GAR has submitted the revised remediation plan of this UoC to RSPO secretariate on 26 October 2022.

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	GAR has presented evidence that the RSPO Compensation Panel has endorsed the Remediation Plan for PT. Tapian Nadenggan – Hanau Mill on 19 November 2022. Based on this evidence, NC closed out.
Effectiveness Closure (for previous audit closed Critical NC):	Not applicable as the NC is closed without further potential of non-compliance as the RaCP is approved.

Opportunity for Improvement	
OFI#	Description
OFI 1	OFI Statement: - Verification / Follow-up actions: -

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2227952-202207-M1	Critical	7.12.8	22 July 2022	19 November 2022

3.4 Stakeholders and previous landowner / 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 Tapian Nadenggan – Hanau POM** 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)
Internal	Serikat Pekerja Perkebunan PT. Tapian Nadenggan 1. Head Unit of Tasik Mas Estate 2. Head Unit of Hanau Estate	Face to Face Interview

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	<ol style="list-style-type: none"> 3. Head Unit of Tanjung Paring Estate 4. Head Unit of Langadang Estate 5. Head Unit of Hanau Mill 	
Internal	<p>Gender Committee</p> <ol style="list-style-type: none"> 1. Gender Committee of Tasik Mas Estate 2. Gender Committee of Langadang Estate 3. Gender Committee of Hanau Mill 4. Gender Committee of Tanjung Paring Estate 5. Gender Committee of Hanau Estate 	Face to Face Interview
Internal	<p>Worker Cooperation</p> <ol style="list-style-type: none"> 1. Worker Cooperation unit of Tasik Mas Estate 2. Worker Cooperation unit of Langadang Estate 3. Worker Cooperation unit of Hanau Mill 	Face to Face Interview
NGO	Orangutan Foundation International	Phone Interview
Contractor	CV Miftahussalam Hanau Seruyan	Phone Interview
Communities	<p>Village Representative</p> <ol style="list-style-type: none"> 1. Head of Sandul Village 2. Head of Derangga Village 3. Farmer of Tanjung Paring Village 	Face to Face Interview
Government Department	Food Security and Agriculture Department – Seruyan District	Phone Interview
Government Department	Labour Department Staff of Seruyan District	Phone Interview
Government Department	Environmental Department of Seruyan District	Phone Interview
Government Department	National Land Agency of Seruyan District	E-mail

Stakeholders comment

1	<p>Feedbacks:</p> <p><u>Serikat Pekerja Perkebunan PT. Tapian Nadenggan</u></p> <ul style="list-style-type: none"> • Internal union meetings are held at least once every 1 (one) month and with the company once a month or if necessary, can be held at any time. • Wages paid by the company are in accordance with the applicable minimum wage. • There were no fatal work accidents during 2021-2022. • Trade unions are always involved in the process of preparing the CLA. • No negative issue related to worker welfare aspect on each unit.
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	<p>Audit Team verification and response: No negative issue needs to further observation. Based on document verification, all workers has been registered on BPJS program and obtain minimum wage based on local regulation.</p>
2	<p>Feedbacks: <u>Gender Committee</u></p> <ul style="list-style-type: none"> • There are no complaints regarding issues related to sexual harassment and violence against women. • The gender committee has socialized policies related to gender, immoral acts and domestic violence. <p>Audit Team verification and response: No negative issue needs to further observation. Based on document verification, company provide maternity leave for employees and rest time for breastfeeding mothers</p>
3	<p>Feedbacks: <u>Worker Cooperation</u></p> <ul style="list-style-type: none"> • All units of the employee cooperative operate in the savings and loans sector. • Employee Cooperatives in all units have implemented RAT for the 2022 financial year. <p>Audit Team verification and response: No negative issue needs to further observation.</p>
4	<p>Feedbacks: <u>Orangutan Foundation International</u></p> <ul style="list-style-type: none"> • The company collaborates with NGOs in managing orangutan conservation areas. • NGO appreciation of company performance. • There are no issues related to animal conflicts in the company area or the GAR group in Seruyan Regency. <p>Audit Team verification and response: No negative issue needs to further observation.</p>
5	<p>Feedbacks: <u>CV Miftahussalam Hanau Seruyan</u></p> <ul style="list-style-type: none"> • The contractor has been working with the company for a long time in the field of product transportation. • Work contract based on SPK. • Several requirements that are required and checked by companies include OHS and BPJS. • So far there have been no complaints regarding the existing collaboration. <p>Audit Team verification and response: Based on document verification, the company has shown records of compliance with regulations for contractors and has also carried out internal audits regarding implementation in the field.</p>
6	<p>Feedbacks: <u>Village Representative</u></p> <ul style="list-style-type: none"> • The company absorbs workers from villages. • There are no problems or conflicts over land ownership between the company and the surrounding community. • There have been no issues regarding environmental pollution for the last 1 year. • The company has socialized about protected animals and conservation areas and put-up signs prohibiting hunting of certain animals around the plantation area.

	<ul style="list-style-type: none"> • There has been socialization regarding the prohibition of burning for land clearing activities. • The company routinely provides assistance to villages in the form of CSR and direct assistance. • Communication between the village and the company has no problems and the company always responds to requests from the village. • Regarding the issue of plasma obligations that appeared in the online media: (https://www.tabengan.co.id/bacaberita/71483/ribuan-community-demo-pttapian-nadenggan-sinar-mas-group/) ,The company has carried out mediation and agreements with these villages. Based on the results of the meeting, PT Tapian Nadenggan is willing to provide compensation funds of IDR 800,000/ha/month for 15 months. After that, PT Tapian Nadenggan will implement other partnerships with transportation system patterns. • There are no conflicts regarding community areas within the company's HGU for which land compensation has not previously been carried out.
	<p>Audit Team verification and response: Based on explanations from the company and also the Seruyan Regency Agricultural Service, regarding the productive business cooperation partnership pattern, they are still waiting for a decision letter for prospective farmers (CP) from the Regent of Seruyan.</p>
<p>7</p>	<p>Feedbacks: <u>Food Security and Agriculture Department – Seruyan District</u></p> <ul style="list-style-type: none"> • The company has submitted a report on plantation business activities every semester which includes CSR implementation activities. • The company has a plantation business assessment. • There have been no incidents of land and forest fires since 2021 in the company or around the company. • There is no issue of disruption to the company's plantation business. • The company has sufficient facilities and infrastructure to prevent and control land fires. • The company has carried out CSR activities including in the social, infrastructure, economic, etc. fields. • Regarding the plasma issue, the company and the village have made an agreement, where the company will provide compensation funds and also collaborate on a productive partnership pattern in the transportation sector.
	<p>Audit Team verification and response: Based on the results of document verification, information from the Plantation Service is appropriate, such as the company has a plantation class assessment, CSR program and realization, land fire reports, etc.</p>
<p>8</p>	<p>Feedbacks: <u>Labour Department Staff of Seruyan District</u></p> <ul style="list-style-type: none"> • The company has a CLA, labor union and Bipartite LKS which have been approved by the department. • The company has implemented wage payments to employees in accordance with applicable regulations. • The company has provided BPJS health and employment for all workers. • There are workers with contract status in the company. • There are no issues of discrimination, child labor, forced labor and sexual harassment in the company. • There are no reports related to industrial relations to the department.
	<p>Audit Team verification and response:</p>

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	No negative issue needs to further observation. Based on document verification, all workers have been registered on BPJS program and obtain minimum wage based on local regulation.
9	<p>Feedbacks: <u>Environmental Department of Seruyan District</u></p> <ul style="list-style-type: none"> The company has a valid environmental permit, liquid waste disposal permit and hazardous waste storage permit. Companies routinely submit mandatory reports such as RKL-RPL reports, hazardous waste management reports, and liquid waste management reports to the Environmental Service online. Communication between the company and the Environmental Service runs smoothly.
	<p>Audit Team verification and response: There are no negative issues that need further verification. The company has shown evidence of mandatory reporting to the relevant agencies.</p>
10	<p>Feedbacks: <u>National Land Agency of Seruyan District</u></p> <p>The department answered an email to the auditor on September 19, 2023, that the department could not carry out public consultations because the head of unit was out of town.</p>
	<p>Audit Team verification and response: -</p>

List of landowner / 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
Ageng	More than 10 years	2	Yes	Yes	Comply

Previous landowner / user comment	
	<p>Feedbacks: Ageng – Tanjung Paring Village</p> <ul style="list-style-type: none"> There are no problems related to the land buying and selling process. The company provides health insurance to local communities and give access when they pass through the company area to other villages. Many local communities work in companies. The land acquisition was carried out by his late grandfather, the heirs don't remember the exact year but it was around the 1990s.
	<p>Audit Team verification and response: There are no negative issues that need further verification</p>

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 Tapian Nadenggan – Hanau Palm Oil Mill** 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 Tapian Nadenggan – Hanau Palm Oil Mill** is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Briyogi Shadiwa	Name: Yahya Mustakim
Company Name: PT BSI Group Indonesia	Company Name: PT Tapian Nadenggan
Title: Lead Auditor	Title: Sustainability Department Head
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> 
Date: 26 September 2023	Date: 19 Oktober 2023

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. - Critical (Major) compliance -</p>	<p>There is no revision on list of documents which is available or could be accessed by public, as presented in document procedure No. F/SMART/UMUM/SADV/004/003. Information that could be accessed by public are:</p> <ul style="list-style-type: none"> • Number of workers and basic salary • Tax identification number • Local retribution payments • Environmental permit and record of management plan • Company deeds, hectare statement, production and manuring data • HCV Identification Report • Social Impact Assessment Report • Report of Community Development Program • OHS Committee Report • Continuous Improvement Program • Audit Report of RSPO • Human Right Policy/GAR Sustainability Environment Policy • Mitigation and avoiding pollution plan • Complaint and grievance data 	<p>Complied</p>

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		<ul style="list-style-type: none"> • Negotiation procedure • Land title/building title • Plantation permit • List of suppliers <p>Interested parties can access all information. Provision of information to be known by Estate Manager and approved by the Regional Controller. If the information is confidential, trade must go through the approval of Head Office.</p> <p>Based on interview with related agencies in Seruyan Regency, it could be concluded that the company has socialized information that publicly available to related stakeholders.</p>	
1.1.2	<p>Information is provided in appropriate languages and accessible to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>The company has a mechanism for providing information to stakeholders arrange to <i>SOP Komunikasi dan Konsultasi</i> (SOP/SMART/UMUM/SADV/I/004 date 9 February 2015). List of stakeholder and types of information are updated every year or if there are changes. Unit Head (estate and mill) have the responsibility for response of the information request form stakeholders that assisted by SPO Officer; The response to requests for information by the above procedure is at least 30 days or 4 weeks. Records of requests for information and responses to the information requested available in each estate and mill unit. With the use of the logbook Register of Information Requests and Responses (<i>Buku Komunikasi dan Konsultasi dengan Stakeholder</i>), the organization (Estate and Mill) can monitor all of the information that is communicated to stakeholders.</p> <p>Based on interview with Environmental Agency of Seruyan Regency, the company has provided information as needed and stated in a document the type of information that can be conveyed to the relevant agencies properly and transparently. The agency stated that so far, the communication that has been established between the agency and the company has not encountered any issues or complaints, so it is easy to</p>	Complied

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		carry out monitoring related to company compliance in terms of environmental management.	
1.1.3	<p>(C) Records of requests for information and responses are maintained.</p> <p>- Critical (Major) compliance -</p>	<p>The company showed <i>SOP Komunikasi dan Konsultasi</i> (SOP/SMART/UMUM/SADV/I/004 date 9 February 2015) which explains the PIC of handling information, publicly accessible documents, the flow of handling information requests, and the maximum time limit of responding to the information request which is 30 days or 4 weeks since the date of information request received.</p> <p>Recording information requests can be seen in <i>Buku Komunikasi dan Konsultasi dengan Stakeholder</i>. From the Logbook review, there was no request for data/information from the stakeholders, therefore there was no response. However, the company regularly submitted the mandatory report to the related agency such as in aspect of plantation and land legality (HGU utilization report, plantation progress report), environmental (environmental license document implementation report, waste management report), OHS (employment report, OHS management report), that will be mentioned in related indicators.</p> <p>Based on the interview with related Agency of Seruyan Regency, they have understood mechanism of communication and consultation.</p>	Complied
1.1.4	<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>- Critical (Major) compliance -</p>	<p>The company showed <i>SOP Komunikasi dan Konsultasi</i> (SOP/SMART/UMUM/SADV/I/004 date 9 February 2015). Consultation and communication with stakeholders conducted by collecting community leaders, village heads and local community or visiting the office/the village hall to meet with the village head, village officials and community. The response to requests for information by the above procedure is at least 30 days or 4 weeks. Procedures and a list of information available in Indonesian and easily understood.</p> <p>Documents available to the public and stakeholder can be provided to stakeholders according to their relevance through a written request to the organization. Information provided to the public and stakeholder</p>	Complied

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		<p>was disseminated to the stakeholder together with social procedure (Information request and response procedure, environmental complain handling, land conflict resolution procedure, and social communication procedure).</p> <p>Based on interview with workers, contractors, governmental agencies, the stakeholders aware of the type of information available and the procedures for accessing the information based on regular dissemination from Public Relation Staff in the formal or informal meeting. All stakeholders know and understand how they should ask for information to the organization and how to communicate with the organization. Moreover, even though not requested, the company regularly sent mandatory report in Indonesian language.</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>- Minor compliance -</p>	<p>The company has shown lists of stakeholders arranged by category (government agencies, village, religious leaders/village community and business partners). List of stakeholders is well maintained and updated annually or if there any change by SPO Officer. The last update was performed in January 2023, consist of:</p> <ul style="list-style-type: none"> • Environmental Department of Kalimantan Tengah • Plantation Department of Kalimantan Tengah • Labour Department of Kalimantan Tengah • Environmental Department of Seruyan Regency • Food Security and Agriculture of Seruyan Regency • Labour Department of Seruyan Regency • National Land Department of Seruyan Regency • Health Insurance/BPJS Kesehatan of Seruyan Regency • Worker Insurance/BPJS Ketenagakerjaan of Seruyan Regency • Head Subdistrict of Hanau • Chief Police Station Subdistrict of Hanau 	<p>Complied</p>

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		<ul style="list-style-type: none"> • Chief Army Station Subdistrict of Hanau • Village Head of Derangga • Community Leader of Derangga • Labour Union/<i>Serikat Pekerja Mandiri</i> • Gender Committee • Local contractor for CPO, PK and PKO • Unit head of another GAR estate • Others (field manager of international NGO, weighbridge service, metrology of Seruyan Regency, hazardous waste collector and transporter, chemical water treatment supplier). <p>All contact is updated with the name of contact person, phone number and address.</p>	
<p>Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.</p>			
<p>1.2.1</p>	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>The company has a "Code of Conduct" policy established by the chairman on January 22, 2016 with the vision "To become the best integrated global agribusiness and consumer products company and to be the partner of choice" and the mission "We efficiently provide agribusiness and consumer products, solutions and services, quality and sustainable in order to create added value for our stakeholders".</p> <p>In this policy, the company is responsible for maintaining customer trust by ensuring that our products and services are always safe and of high quality. The company also rejects bribery and corruption by complying with legal provisions regarding the prevention of bribery, corruption and anti-money laundering practices.</p> <p>In Addition, code ethical policy also includes on Sinarmas Agribusiness and Food Business and Human Rights Policy which was ratified on December 12th, 2019 by the Head of Policy and Compliance Division. The policy informs that in implementing human rights policies and</p>	<p>Complied</p>

		<p>running a responsible business, GAR is committed to taking remedial measures and resolving negative impacts if there are human rights violations through a transparent and lawful process while preventing the practice of forced labour and not using workers resulting from human trafficking.</p> <p>Based on interviews with employees (estate and mill), representatives of internal and external stakeholders, it is known that the policy has been understood and implemented in all business operations and transactions, including recruitment and contracts.</p>	
<p>1.2.2</p>	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>A comprehensive system for monitoring compliance and implementation of ethical business policies and practices was carried out through the Operational Internal Audit (OIA), as an example of internal audit operational records that have been carried out in each company unit, for examples:</p> <ul style="list-style-type: none"> - OIA Hanau Mill 2023 conducted on 4 – 14 February 2023 by OIA department. - OIA Tanjung Paring Estate conducted on 17 – 28 March 2023 by OIA department. <p>In addition to going through a compliance audit / internal audit, the company conducts monitoring and evaluation of third parties (contractors) through contractor evaluation activities which are conducted at least once a year. The types of evaluations carried out include contract compliance, contractor quality and performance, accuracy of work completion, compliance with labor regulations, OHS, housekeeping and the environment.</p>	<p>Complied</p>
<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>			

<p>2.1.1</p>	<p>(C) The unit of certification complies to relevant regulations. - Critical (Major) compliance -</p>	<p>The company has a list of regulations for compliance with the law in each plantation unit and factory which consists of regulations on a regional, national, and international scale in which the list of regulations contains aspects related to company operations such as:</p> <ul style="list-style-type: none"> - Occupational Safety and Health Aspect - Plantation Aspect - Employment Aspect - Environmental Aspects - Social Aspect <p>The company has also demonstrated the implementation of regulatory compliance in various aspects, here are some examples:</p> <p>Best Management Practice</p> <ul style="list-style-type: none"> • The pesticide storage area is equipped with the hazardous material symbol, ventilation, a channel to accommodate pesticide spills, eyewash and shower, fire extinguisher, and a first aid kit. • The company does not use fire for pest control. • The company does not use pesticides with active ingredients included in WHO Class 1a and 1b also paraquat for pest control. <p>Legality</p> <ul style="list-style-type: none"> • BPN Decree No. 20/HGU/BPN/99 dated 5 March 1999. HGU Certificate No.14 Pembuang Hulu I, Pembuang Hulu II and Derangga Villages, Hanau District, East Kotawaringin Regency. On behalf of PT. But Nadenggan. Total area 4,890 Ha. The validity period has been extended for 35 years since 2000 based on the Decree of the Head of BPN No.20/HGU/BPN/99 (Hanau Estate). • BPN Decree No. 11/HGU/BPN/2005 on 18 February 2005. HGU Certificate No.11 Kalang, Sandul, Tanjung Rangas Serabi and 	<p>Complied</p>
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		<p>Tanjung Paring Villages, Central Seruyan and Hanau Districts, Seruyan Regency. On behalf of PT. But Nadenggan. Total area 12,172,111 Ha. Has been extended based on Decree of the Head of BPN No.11/HGU/BPN/2005 for 35 years since 2005 (Tanjung Paring Estate, Tasik Mas Estate and Langadang Estate).</p> <ul style="list-style-type: none"> • HGU Utilization Report to the Seruyan Regency Land Office on February 6, 2023. <p>Environmental</p> <ul style="list-style-type: none"> • Carry out mandatory reporting on the environment on a quarterly basis (Hazardous Waste) and 6 months for RKL - RPL reports to the relevant agencies. • The company has carried out hazardous waste management in accordance with applicable regulations starting from storage at licensed locations, handing over hazardous waste to licensed carriers. <p>Worker Welfare</p> <ul style="list-style-type: none"> • Employee wages refer to local government wages in 2023. • Have a Collective Labor Agreement that has been registered by the relevant agency. • The workers have been registered in the BPJS program. <p>Forest Area Release</p> <p>The company has a Decree of the Minister of Environment and Forestry of the Republic of Indonesia (No. Sk.486/MENLHK/SETJEN/PLA.2/9/2017) regarding the release and determination of the release area boundaries of production forest areas</p>	
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		<p>that can be converted for oil palm plantations in the name of PT Tapan Nadenggan in Seruyan Regency, Central Kalimantan Province covering an area of 1,735.91 ha on September 12, 2017. The latest release of forest area refers to the Decree of the Minister of Forestry Number SK. 529/Menhut-II/2012 dated 25 September concerning the designation of forest areas in the Central Kalimantan Province area of 15,300,000 ha as forest areas. Because the company already had HGU before the forest designation was carried out, the company submitted a request to change the status of the land area within the company's HGU area. The proposed area status conditions also refer to Regional Regulation no. 5 of 2015 concerning the Regional Spatial Plan for Central Kalimantan Province 2015-2035.</p> <p>For several areas that are still included in the HPK (Forest Conversion Area) area, the company has proposed changing the status of the area on May 18, 2022, to the Director General of Forestry Planning and Environmental Management, Ministry of Environment and Forestry of the Republic of Indonesia. The proposed area is an area in Seruyan Regency (included in the HGU certificate) covering an area of approximately 317.64 ha. This document is accompanied by a receipt for the application for the governor's recommendation regarding approval for the release of forest areas in accordance with the spatial plan dated January 11, 2022.</p> <p>Tax Company shows evidence related to tax obligation, such as:</p> <ul style="list-style-type: none"> - Land and Building Tax Bill with Land Tax objects covering an area of 179,621,100 m2 and buildings covering an area of 168,286.48 m2 for the 2022 period on April 14, 2022, and was paid on September 28, 2022, via bank transfer. 	
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		- Evidence of payment of Income Tax 21/26 on August 9 2023 worth IDR 399,092,525 via bank transfer.	
2.1.2	<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>- Minor compliance -</p>	<p>In order to comply with legality, the company shows "<i>Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya</i>" which was last carried out on 30 April 2023 by the SPO team. The update of the document was carried out referring to the "SOP for Compliance with Regulations and Other Requirements" which was stipulated on July 1, 2014, by the Sustainability Division Head. The procedure explains that every regulation/requirement is always renewed for the legality of its validity which is carried out at least once a year.</p> <p>In the list, the company has also included the latest regulations, for example:</p> <ul style="list-style-type: none"> - <i>PP No. 34 tahun 2021 tentang Penggunaan Tenaga Kerja Asing</i> - <i>PP RI No. 37 Tahun 2021 tentang Jaminan Kehilangan Pekerjaan</i> <p>In addition, the company ensures that its contractors and third parties know and comply with the Sinarmas Agribusiness and Food Business and Human Rights Policy, as shown in Form No. F/SMART/GENERAL/SADV/006/001 on the Contractor Inspection Form. This form is used for inspection of contractors covering aspects that have been determined by the company such as compliance with legality, company procedures and environmental aspects.</p>	Complied
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>- Minor compliance -</p>	<p>Procedure of legal boundary stakes monitoring, and maintenance is presented in document No. SOP/SMART/CERS-EHSD/SADV/I/004 dated 1 July 2014. Procedure mentioned that maintenance was carried out by foreman with supervision of Assistant Manager. Monitoring the boundaries of the HGU is done every 3 months.</p> <p>The company shows evidence of monitoring the condition of HGU poles for each unit in the document "<i>Monitoring Pemeliharaan Patok HGU Tahun 2023.</i>". The document informs the maintenance plan and the</p>	Complied

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		<p>realization that has been carried out by the company (SPO Officer). The last update was performed on 12 September 2023.</p> <p>Based on field observations to several samples of HGU poles determined by the auditors, namely Tanjung Paring Estate (Stakes No. 28 & 37), Langadang Estate (Stakes No. 4, 5, 6 & 7), it is concluded that all HGU stakes are in place according to their coordinates and are in good condition. Land boundaries with outsiders are clear and there is no indication of land use outside the HGU.</p>	
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	<p>A list of contracted parties is available.</p> <p>- Minor compliance -</p>	<p>The company already has a list of contracted parties made in the list of stakeholders for the 2023 period. List of contractors are available for all unit Estate and Mill, for examples FFB contractor in the name of Padlansyah for Tasik Mas Estate and Riadi for Langadang Estate. The list also included name of the NGO such as Orangutan Foundation International.</p>	Complied
2.2.2	<p>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> <p>- Minor compliance -</p>	<p>From the contractor list document, the company can show the agreement, for example:</p> <ul style="list-style-type: none"> • <i>Surat Perjanjian Kerja</i> No. 021/HNAE/VI/23/ATBS between PT Tapian Nadenggan with Sunarko (FFB Transport) date 26 June 2023, valid until 25 September 2023. • <i>Surat Perjanjian Kerja</i> No. 002/TN/HNAM/04/2023-CPO between PT Tapian Nadenggan with CV Berkas Sekumpul (CPO Transport) date 01 April 2023, valid until 31 March 2025. • <i>Surat Perjanjian Kerja</i> No. 150/LNGE/VI/2023 – ATBS between PT Tapian Nadenggan with Kartini (FFB Transport) date 26 June 2023, valid until 25 September 2023. • <i>Surat Perjanjian Kerja</i> No. EST/TPRE/LKL/014/VI/2023/SKT.TBS between PT Tapian Nadenggan with Mulyono (FFB Transport) date 26 June 2023, valid until 25 September 2023. 	Complied

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		<p>Based on the agreement, that in Article 6. About responsibilities and obligations, described in relation to legal requirements and documentation, employees (including not to employ minors or child labor), human rights and business-ethics.</p> <p>The company also conducted an evaluation of compliance with regulations for contractors. The results of the evaluation indicated that it was recommended that contractors be able to work again in the company's operational units.</p>	
<p>2.2.3</p>	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.</p> <p>- Minor compliance -</p>	<p>From the contractor list document, the company can show the agreement, for example:</p> <ul style="list-style-type: none"> • <i>Surat Perjanjian Kerja</i> No. 021/HNAE/VI/23/ATBS between PT Tapian Nadenggan with Sunarko (FFB Transport) date 26 June 2023, valid until 25 September 2023. • <i>Surat Perjanjian Kerja</i> No. 002/TN/HNAM/04/2023-CPO between PT Tapian Nadenggan with CV Berkas Sekumpul (CPO Transport) date 01 April 2023, valid until 31 March 2025. • <i>Surat Perjanjian Kerja</i> No. 150/LNGE/VI/2023 – ATBS between PT Tapian Nadenggan with Kartini (FFB Transport) date 26 June 2023, valid until 25 September 2023. • <i>Surat Perjanjian Kerja</i> No. EST/TPRE/LKL/014/VI/2023/SKT.TBS between PT Tapian Nadenggan with Mulyono (FFB Transport) date 26 June 2023, valid until 25 September 2023. <p>Based on the agreement have been verified above, there are explanations on legal requirements, employment (including wage) and compliance with legislation and the obligation to respect human rights, disallowing child, force labor, and business.</p> <p>From the results of the auditor's interview with contractor, information can be obtained that the company has socialized the prohibition of child</p>	<p>Complied</p>

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		<p>labor and if the contractor violates it will be subject to sanctions by the company.</p> <p>Based on the verification results in the field, information can be obtained that workers have complied with OHS regulations such as using PPE and the results of interviews with workers also obtained information that the wages earned reach the minimum wage and have also received health insurance.</p>	
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<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>- Critical (Major) compliance -</p>	<p>PT Tapian Nadenggan supply by 3 direct FFB supplier:</p> <ul style="list-style-type: none"> - Medang Sari Estate – PT Satya Kisma Usaha, Location/Address: Desa Runtu, Kec. Arut Selatan, kab. Kobar, Kalimantan Tengah; Coordinate geolocation 2° 25' 04.75" E, 111° 41' 44.58" S; Ijin Lokasi No. 525/012/Ek, dated 24 June 2013; Agreement of Land Borrowing dated 30 Dec 2020, valid from 1 Jan 2021 until 31 Dec 2025; IUP Nomor: 525/170.1/Ek dated 21/11/2014. - Lestari Unggul Jaya estate – PT Prima Sentosa Pratama Putra, Location/Address: Sungai Melawen, Kec. Pangkalan Lada, Kab. Kobar, Kalimantan Tengah; Coordinate geolocation 2° 32' 38.91" E, 111° 43' 46.16" S; Ijin Lokasi No. 550/14/AGRARIA, 15 June 2015; IUP No. 525/013/EK dated 14 June 2016, area coverage 255.64 ha. - Indotruba Timur Estate – PT Indotruba, Location/Address: Pembuang hulu II, Kec. Hanau, Kab. Seruyan; Coordinate geolocation 2° 23' 34.85" E, 112° 2' 48.53" S; Ilok No. 188.45/90/2016 dated 26 Feb 2016; IUP No. 188.45/343/2019 dated 21 August 2019. <p>Information on geolocation of FFB origin, land ownership status and operational business permit are available and can be shown during audit as above.</p>	Complied

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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. - Minor compliance -	All FFB processed by Hanau Mill are coming from directly source FFB, there are not indirectly sourced FFB.	Complied
Principle 3: Optimise productivity, efficiency, positive impact and resilience Implement plans, procedures and systems for continuous improvement.			
Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.			
3.1.1	(C) A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders. - Critical (Major) compliance -	The certification unit has shown the document of long-term management plan year 2023-2027, consist of: profitability, FFB production, revenue, estate cost, selling cost, bulking cost, general assumptions (CPO price, inflation rate, ex-change rate 2023, disc rate, transportation cost) and net profit/loss. The Management Plan has included: <ul style="list-style-type: none"> • Land area statement (planting years, non-planted areas, i.e. HCV, conservation areas, enclaves) with updated location maps. Maps area completed with title, legend, source, scale and projections/georeferenced. • Plan for management of third party FFB. • Quality of planting materials. • Crop projection = Fresh Fruit Bunches (FFB) yield trends. • Mill extraction rates = Oil Extraction Rate (OER) trends. • Cost of Production = cost per tons of Crude Palm Oil (CPO) trends • Forecast prices. • Financial indicators – profitability forecast (income vs cost). • Projected expansion (area, mill capacity, infrastructure, social amenities). • General strategy and allocation for environmental and social 	Complied

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		<p>management.</p> <ul style="list-style-type: none"> The Management Plan is subjected to an annual review. The management plan is reviewed annually by top management including Regional Controller, Production Controller, Estate Manager and Mill Manager, and revised as appropriate; based on the achievement against the plan and other parameters may change. <p>Projection of Production:</p> <table border="1"> <thead> <tr> <th>Description</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> </tr> </thead> <tbody> <tr> <td>FFB:</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>- HNAE (MT)</td> <td>60,587</td> <td>30,303</td> <td>18,314</td> <td>41,770</td> <td>69,500</td> </tr> <tr> <td>- TMSE (MT)</td> <td>106,337</td> <td>90,534</td> <td>90,534</td> <td>54,720</td> <td>27,193</td> </tr> <tr> <td>- TPRE (MT)</td> <td>100,740</td> <td>88,705</td> <td>88,705</td> <td>88,705</td> <td>82,644</td> </tr> <tr> <td>- LNGE (MT)</td> <td>50,920</td> <td>50,121</td> <td>49,172</td> <td>48,278</td> <td>47,931</td> </tr> <tr> <td>Total (MT)</td> <td>318,624</td> <td>259,663</td> <td>246,726</td> <td>233,474</td> <td>227,268</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CPO Production (MT)</td> <td>69,394</td> <td>57,248</td> <td>54,583</td> <td>51,853</td> <td>50,575</td> </tr> <tr> <td>PK Production (MT)</td> <td>21,054</td> <td>17,369</td> <td>16,560</td> <td>15,732</td> <td>15,344</td> </tr> </tbody> </table>	Description	2023	2024	2025	2026	2027	FFB:						- HNAE (MT)	60,587	30,303	18,314	41,770	69,500	- TMSE (MT)	106,337	90,534	90,534	54,720	27,193	- TPRE (MT)	100,740	88,705	88,705	88,705	82,644	- LNGE (MT)	50,920	50,121	49,172	48,278	47,931	Total (MT)	318,624	259,663	246,726	233,474	227,268							CPO Production (MT)	69,394	57,248	54,583	51,853	50,575	PK Production (MT)	21,054	17,369	16,560	15,732	15,344	
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<p>3.1.2</p>	<p>An annual replanting programme projected for a minimum of five years with yearly review, is available.</p> <p>- Minor compliance -</p>	<p>Until this audit ASA2.1, annual replanting program of PT Tapan Nadenggan refer to "Program Replanting year 2019-2029" signed by CEO Kaltengsel on 16 Oct 2019. Projected replanting program, starts in 2023. Replanting program of PT Tapan Nadenggan are as follow:</p> <table border="1"> <thead> <tr> <th rowspan="2">Estate</th> <th colspan="7">Replanting Program (Ha)</th> </tr> <tr> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> <th>2029</th> </tr> </thead> <tbody> <tr> <td>HNAE</td> <td>1,409</td> <td>1,366</td> <td>1,365</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> </tbody> </table>	Estate	Replanting Program (Ha)							2023	2024	2025	2026	2027	2028	2029	HNAE	1,409	1,366	1,365	-	-	-	-	<p>Complied</p>																																					
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<p>3.1.3</p>	<p>The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken.</p> <p>- Minor compliance -</p>	<p>PT Tapian Nadenggan has a procedure for management review as per "SOP Tinjauan Manajemen SOP/SMART/UMUM/SADV/I/010" Rev.00 dated 2 January 2014. According to procedure, management review conducted minimum once a year.</p> <p>Latest management review conducted on 27 May 2023. Management review discuss agenda internal sustainability verification, implementation of ISV (RSPO, ISPO, SCCS, ISCC, SMK3) and other concern. Minutes of management review are available; Management review are attended by top management (Regional controller), managerial team and staff. Based on minutes of management review, the meeting has discussed:</p> <ul style="list-style-type: none"> - Internal audit result (RSPO, SCCS, ISPO, ISCC, SMK3); follow up for internal audit result: Report RKS_RPS period 2022-2023 currently under progress of data collecting; cartridge chemical masker for agrochemical need to adjust using type RC 209; information of fire tower monitor banner. - Customer feedback; Based on review of customer feedback, there is no complaint from customers for this one year period. 	<p>Complied</p>																								

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		<ul style="list-style-type: none"> - Process performance and product conformity; All unit of certification have to be prepared for the upcoming external ISCC, RSPO/ISPO audit. - Status of preventive and corrective actions; All non-conformities found during internal audit have been closed out on 30 May 2023. - Follow-up actions from management reviews; audit findings of SPO (compliance audit SPO) to be follow up immediately; OHS implementation to be maintain and enhance; Operation (Estate & Mill) will prepare the upcoming RSPO, ISCC and ISPO external audit. - Changes that could affect the management system; the unit of certification have implements E-fact (electronic delivery notes) as the innovation, and E-fact for oil palm upkeep monitoring. - Improvement Recommendations: availability of PPE have to be consistently monitored; complete all firefighting infrastructure in all units. <p>The unit of certification has a system to improve practices in line with new information and techniques. Estate Manager is the personnel in charge (PIC) to improve practices based on new information and technique. Information is updated through structural system, e.g. President Director to VPA, VPA to Regional Controller, Regional Controller to Estate Manager, Estate Manager to Field Assistant, then Field Assistant to supervisor and worker. Estate Manager communicated to Field Assistant through meeting and Field Assistant communicated to worker through morning briefing. The system that has been implemented is quite effective, this can be proven by the ability of unit management leaders (estate/mill manager) to monitor company developments. For example, the unit manager understands the need for PPE stock reserves in each unit which was previously reported by each foreman to the division supervisor which has been reported to each unit manager in the implementation of OHS in the field.</p>	
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<p>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.</p>		
<p>3.2.1</p>	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Action Plan for continuous improvement in Hanau Mill:</p> <ul style="list-style-type: none"> - Decrease domestic power consumption. - Use of pipes as a substitute for scraper bar angles on mechanical bunch conveyors. - Improvement of the feed system on clay bath vibrating screen - Utilization of clay mixer - Avoiding misalignment sprocket with roller system - Resin trap to minimize resin loses in softener - Fuel over utilization for power generation in KCP - Smart cake booster <p>Action Plan for continuous improvement in Tanjung Paring Estate:</p> <ul style="list-style-type: none"> - Wiping tools with 1-hand hose system. - <i>Cepuk</i> three in one for fertilizing spreader effectively and appropriate dosage. - Herbicide mobilization with <i>becak motor</i>. - Trailer hopper to increase efficiency of fertilizer spreader - Simastract application to monitor the car patrol route - E-fact application for harvesting administration - Application of GAR Sustainability Information System (GSIS). - Contour road maintenance by PVC pipe - Application of action-cam to monitor barn-owl box. - E-fact application for rats census and caterpillar census
		<p>Complied</p>

		<p>Action Plan for continuous improvement in Hanau Estate:</p> <ul style="list-style-type: none"> - Wiping tools with 1-hand hose system. - Use of Plate Safety on Road Graders Blade. - Nursave, for control valve protection - <i>Cepuk</i> three in one for fertilizing spreader effectively and appropriate dosage. - Cover hopper for fertilizer spreader. - E-fact application for harvesting administration. - E-fact application for integrated pest management - Application of GAR Sustainability Information System (GSIS). <p>Action Plan for continuous improvement in Tasik Mas Estate:</p> <ul style="list-style-type: none"> - Wiping tools with 1-hand hose system. - Nursave, control valve protective device. - Hose cover for hose bucket crane grapple. - Modified wings on EBS (Empty Bunch Spreader). - Hose cover for hose bucket crane grapple - Cover hopper for fertilizer spreader. - Fertilizer distribution using glider. <p>Action Plan for continuous improvement in Langadang Estate:</p> <ul style="list-style-type: none"> - Fertilizer distribution using glider. - Maintenance of contour road using PVC pipe. - Wiping tools using clamp model. - Three in one fertilizer sprinkler, practical and precise dosage. 	
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		<ul style="list-style-type: none"> - Application of GAR Sustainability Information System (GSIS). - Decreasing the harvesting loses in high oil palm - Application of action-cam to monitor barn-owl box. <p>Based on the results of document verification and field observations, the implementation of improvisation shows a positive impact, for example:</p> <ul style="list-style-type: none"> - The use of gliders for fertilization increases the fertilization output. - The use of control valves in nursery areas minimizes the risk of pipe damage during drainage. So, companies can be more efficient in purchasing new pipes. Likewise, the use of the Hose cover for hose bucket crane grapple, which functions to protect damage due to being hit by an EFB. - The use of GSIS in the information exchange process makes it easier for unit staff to access documents needed in the sustainability scheme and reduces the use of paper (paperless). 	
3.2.2	<p>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.</p> <p>- Minor compliance -</p>	<p>Unit of certification has sent the RSPO Metric Template to CB. For period January – December 2022, Certified CPO Production is 62,440.42 MT, Non-Certified CPO Production is 13,529.95 MT, Certified PK Production is 19,321.51 MT, Non-Certified PK Production is 4,195.02 MT.</p> <p>For period July 2022 – August 2023, Certified CPO Production is 70,529.23 MT and Certified PK Production is 20,525.68 MT.</p> <p>Based on team auditor’s review, the information on RSPO metric template Version 2.1 that has been filled has been match with others document, such as supply chain record, demographic workers, work accident, etc.</p>	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.	Estate:	Complied

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	<p>- Critical (Major) compliance -</p>	<p>During this audit, there are no changes on the procedures of estate. Standard Operating Procedures for Estates have been developed in SOP (Standard Operating Procedure) which revised on 1 September 2012. The procedures were including new area and replanting planning, nursery, land clearing, preparation before planting, fertilizing, upkeep, integrated pest management (IPM), road maintenance, peat land management, drainage system, mature and immature upkeep, integrated pest management and harvesting. Other than that, there were also procedures for several processes including riparian zone management, application of agrochemical. Procedure also described required PPE and other safe working practices.</p> <p>Standard Operational Procedure for Estate are as follows:</p> <ul style="list-style-type: none"> - SOP/SMART/MCAR/I/TA-PPA (<i>Perencanaan Penanaman Areal Baru</i>) - SOP/SMART/MCAR/II/TA-PRP (<i>Perencanaan Replanting</i>) - SOP/SMART/MCAR/III/TA-BBT (<i>Pembibitan</i>) - SOP/SMART/MCAR/IV/TA-PLB (<i>Pembukaan Lahan Baru</i>) - SOP/SMART/MCAR/V/TA-TNM (<i>Penanaman</i>) - SOP/SMART/MCAR/VI/TA-RPL (<i>Replanting</i>) - SOP/SMART/MCAR/VII/TA-HPT (<i>Pengendalian Hama dan Penyakit Tanaman</i>) - SOP/SMART/MCAR/VIII/TA-PGM (<i>Pengendalian Gulma</i>) - SOP/SMART/MCAR/IX/TA-PPK (<i>Pemupukan</i>) - SOP/SMART/MCAR/X/TA-PTB (<i>Pemeliharaan Tanaman Belum Menghasilkan</i>) - SOP/SMART/MCAR/XI/TA-PMP (<i>Persiapan Menjelang Panen</i>) - SOP/SMART/MCAR/XII/TA-PTM (<i>Pemeliharaan Tanaman Menghasilkan</i>) - SOP/SMART/MCAR/XIII/TA-PNN (<i>Panen</i>) 	
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		<ul style="list-style-type: none"> - SOP/SMART/MCAR/XIV/TA-PPT (<i>Pemuatan dan Pengangkutan TBS</i>) - SOP/SMART/MCAR/XV/TA-PCH (<i>Pengukuran Curah Hujan dengan Ombrometer</i>) <p>Hardcopy of procedure are available and controlled. SOPs made were available at the point of use (in all section and division of estate). Copy of the procedure was available on site and is it documented in <i>Bahasa Indonesia</i>. SOP distribution to all section and division were well documented in the Form F/SMART/UMUM/SADV/001/002 (document distribution register).</p> <p>Procedure have been disseminated to all related employee (harvesting, loose fruit pickers and upkeep employee). Every morning, there is morning musters performed, basically to disseminate working procedure and instruction, and to monitor employee attendance as well.</p> <p>Palm Oil Mill:</p> <p>During this audit, there are no changes on the procedures of palm oil mill operation. Procedure regarding best manufacturing practice operation in Hanau Palm Oil Mill is available in document of "<i>SOP Pengolahan Pabrik Kelapa Sawit Management Committee for Mill Development (MCMD)</i>". As documented in SOP/SMART/MCMD/I/TM-PKS/Rev.06, Standard Operational Procedure of Palm Oil Process in SMART Group including PT Tapian Nadenggan – Hanau POM, revision 6 issued by Head Office Jakarta dated 1 Nov 2012. The procedure describes operation instruction from FFB receiving through production, processing (grading, sterilization, threshing, pressing, clarification, nut and kernel processing) and dispatch of CPO and PK.</p> <p>The Organization has also developed work instruction for each process and equipment to described specifically stages of process and equipment utilization (e.g. Loading Ramp; Weighing Bridge; Sterilization Station; Threshing Station; Pressing Station; Clarification Station;</p>	
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		<p>Recycling CPO; Nut and Kernel; Engine Room; Boiler; Water Treatment; Final Effluent; laboratory).</p> <p>SOP for RSPO Supply Chain has been established in "SOP Supply Chain Produk RSPO Model Mass Balance" (SOP/TN/SCP Rev.07) dated 28 May 2020 and "Pelaporan Certified Produk RSPO" (SOP/TN/PCPR Rev.01) dated 17 April 2018. The procedures cover job and responsibility, workflow, receiving of raw material, verification of delivery note "Surat Penerimaan Barang", weighing, checking of raw material quality, processing, monitoring of process, validation of quality and quantity report, mass balance calculation, product delivery, registration of transaction and document control.</p>	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor compliance -</p>	<p>Unit of certification have mechanism to check consistent implementation of procedures, such as in OIA (Operation Internal Audit) and ISV (Internal Sustainability Verification).</p> <p>PT Tapan Nadenggan has conducted OIA on:</p> <ul style="list-style-type: none"> - OIA Hanau Mill 2023 conducted on 4 – 14 February 2023 by OIA department. - OIA Tanjung Paring Estate conducted on 17 – 28 March 2023 by OIA department. - OIA Langadang Estate conducted on 15 – 24 May 2023 by OIA department, report of OIA still on progress. - OIA Hanau Estate conducted on 16 – 27 March 2023 by OIA department, report of OIA still on progress. - OIA Tasik Mas Estate conducted on 21 – 19 March 2023 by OIA department. 	Complied
3.3.3	<p>Records of monitoring and any actions taken are maintained and available.</p> <p>- Minor compliance -</p>	<p>Records of monitoring are evident in OIA (Operational Internal Audit), and action taken has been determined according to the OIA report. Record seen:</p>	Complied

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		<ol style="list-style-type: none"> 1. Operations Internal Audit Report and Action Plan of Hanau Estate, No.04/VI-HNAE/06/23, visit date 16 – 27 March 2023. 2. Operations Internal Audit Report and Action Plan of Tasik Mas Estate, No.06/VI-TMSE/06/23, visit date 21 – 29 March 2023. 3. Operations Internal Audit Report and Action Plan of Tanjung Paring Estate, No.07/VI-TPRE/06/23, visit date 17 – 28 March 2023. 4. Operations Internal Audit Report and Action Plan of Langadang Estate, No.31/VI-LNGE/11/22, visit date 22 – 29 Sept 2022. 5. Operations Internal Audit Report and Action Plan of Hanau Mill, No.10_VI-HNAM_06_22, visit date 4 – 14 February 2023. <p>Internal Audit RSPO (ISV) Report, covers Hanau Mill, Hanau Estate, Tasik Mas Estate, Tanjung Paring Estate and Langadang Estate, visit date 6 – 10 Mar 2023. There is no nonconformity during audit, there was a recommendation for improvement such as: cartridge chemical masker for agrochemical need to adjust using type RC 209; information of fire tower monitor banner.</p> <p>In addition, the management unit monitors the performance of contractors in relation to compliance with applicable procedures. this can be seen in the annual review document of contractors. The document describes the points that must be fulfilled by the contractor. as an example of the manpower aspect (BPJS, PPE, wage payment). Contractors who do not meet the criteria will be informed and given a warning.</p>	
<p>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.</p>			
<p>3.4.1</p>	<p>(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>	<p>PT. Tapan Nadenggan has Social and Environmental Impact Assessment Document, under "<i>Analisis Dampak Lingkungan Hidup (ANDAL), Rencana Pengelolaan Lingkungan Hidup (RKL), Rencana Pemantauan Lingkungan Hidup (RPL) PT. Tapan Nadenggan</i>". This</p>	<p>Complied</p>

<p>- Critical (Major) compliance -</p>		<p>document was approved by government through governor decree "Surat Keputusan Gubernur Kalimantan Tengah No.430 Tahun 2006 tentang Kelayakan Lingkungan Kegiatan Perkebunan dan Pabrik Pengolahan Kelapa Sawit PT. Tapian Nadenggan di Kabupaten Seruyan, Provinsi Kalimantan Tengah" dated 21 December 2006. Subsequently, there was addendum, based on "Surat Kepala Badan Lingkungan Hidup Provinsi Kalimantan Tengah No.660/720/II-2/BLH/2008 tentang Kelayakan Lingkungan Hidup Adendum ANDAL, RKL dan RPL Pembangunan dan Pengoperasian Kernel Kelapa Sawit (Unit KCP) PT. Tapian Nadenggan" dated 1 September 2008.</p> <p>Scope of EIA is based on Land Use Title/HGU (formerly PT. Lestari Unggul Jaya) No. 14 Year 2000 (4,890 Ha) and Location permit issued by Seruyan Regent No. 45 Year 2004 (12,178.308 Ha). Therefore, total plantation area within scope of EIA is 17,068.308 Ha and Mill capacity 80 MT/Hour.</p> <p>In 2017, the company has revised its environment monitoring location and has got approval based on "Surat Keputusan Bupati Seruyan Nomor 188.45/402/2017 tentang Izin Lingkungan Pembangunan Perkebunan Kelapa Sawit dan Fasilitas Pendukung lainnya Atas Perubahan Pengelolaan dan Pemantauan Lingkungan Hidup Oleh PT Tapian Nadenggan" dated 14 September 2017. Examples previous for Air Quality Monitoring location in Mill area and villages surrounding the mill revised to Mill area and Mill workers emplacement.</p> <p>Within document of ANDAL (including "Rencana Kelola Lingkungan – Rencana Pemantauan Lingkungan; RKL-RPL)" there were identified the environment impact consists of activities of:</p> <ul style="list-style-type: none"> - Building new roads, processing mills or other infrastructure; - Putting in drainage or irrigation systems; - Replanting and/or expansion of planting areas; - Management of mill effluents. 	
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		<ul style="list-style-type: none"> - Clearing of remaining natural vegetation; - Management of pests and diseases palms by controlled burning <p>Environmental impact assessment was conducted through regular environmental monitoring, there were 5 issues, e.g:</p> <ul style="list-style-type: none"> - Micro-climate - Air quality - Surface water quality - Water biota - Community perception <p>In addition, there were has identified the other issues to monitoring, e.g:</p> <ul style="list-style-type: none"> - Soil quality - Hazardous waste management - Peat soil management - Vegetation and wildlife <p>Environmental Impact Assessment (EIA) document "<i>Dokumen Pengelolaan Lingkungan Hidup</i>" of Airstrip Operation has approved by Environmental Agency of Seruyan Regency with License No.660/12/BLH/X/2011, dated 3 October 2011. Scope of Airstrip Area is 12.6 Ha (runway and building) and allocated block for aerially fertilizer application is 49 blocks (1,259.56 Ha). Potential environmental impact due to aerially fertilizer application are Water Quality; Air Quality; Noise; Hazardous Waste and Public/Community Health.</p>	
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		<p>Biogas/Methane Capture Plant Hanau POM has prepared with EIA document for Biogas/Methane Capture Plant in form of Environmental Permit "Izin Lingkungan No. 188.45/323/2015", dated 7 August 2015. This permit issued by Seruyan Regent. Biogas/Methane Capture Plant starting construction since August 2015 and commissioned in January 2019.</p> <p>Beside the document above, the company also conduct Social Impact Assessment and can be seen in document "Laporan Studi Identifikasi Dampak Sosial Perkebunan Kelapa Sawit (Kec. Hanau, Kab. Seruyan Provinsi Kalimantan Tengah)" dated November 2010. This assessment conducted by internal team from SMART Research Institute.</p> <p>Process of SIA was described, and the findings documented in SIA Report, positive and negative impact. SIA covered demography, economics matters, social, cultures, religion, and health aspects.</p> <p>Assessment was conducted in villages such as:</p> <ol style="list-style-type: none"> a. Pembuang Hulu I village, b. Pembuang Hulu II village, c. Derangga <p>Assessment was conducted through PRA (Participatory Rural Appraisal), Focus Group Discussion and involved the local communities. Evidence of participatory action from local communities was also sighted in related SIA documentation including photos, questionnaires, public consultation attendance list and minutes meeting.</p> <p>Some aspects were considered during assessment such as:</p> <ul style="list-style-type: none"> • Access and use rights, • Economic livelihoods and working conditions. • Subsistence activities, 	
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		<ul style="list-style-type: none"> • Cultural and religious values, • Health and education facilities, • Other community values. 	
3.4.2	<p>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.</p> <p>- Minor compliance -</p>	<p>SEIA document was available. Social and environmental management plan and its monitoring have been developed as per RKL – RPL document. RKL – RPL document is part of SEL document which has been communicated and involving the affected parties and stakeholder.</p> <p>Social Environment management plan to prevent negative impact such as:</p> <ul style="list-style-type: none"> – To prevent air quality decrease, company performed action: Reduce exhaust emissions from the engines by maintenance routine engine, the use of anti-dust mask continuously for workers who are near the source of pollutants that exceed the threshold. – To prevent water quality decrease, maintaining green areas along the riverbanks, do not logging in the riverbanks area, planting land cover crop on the cliffs and prone to erosion areas, the use of wastewater for Land Application, solid waste utilization plant (shell, fibre) for fuel – To prevent erosion: land clearing mechanically, land cover crop planting, terracing in slope. – To prevent wildlife habitat disturbance, place signboard to prohibit illegal hunting in conservation area and around estate, awareness to employee and surrounding community to save the protected species. – To increased job opportunities, provide employment opportunities to the local community, the provision of supporting infrastructure for public economic activities, providing employment opportunities information to the public. – The increase in public revenues, maximize the use of local labor, involving the local community as business partners. 	Complied

		<p><u>Social Impact Assessment</u></p> <p>In accordance with SOP <i>Pengelolaan dan Pemantauan Dampak Sosial</i> No SOP/SMART/SIGS-CSR/SADV/I/002 dated 1 July 2014, review of Social Impact Assessment conducted once in every 2 year. The last review was for period 2019-2021 on March 2022. Assessment was conducted in villages such as:</p> <ol style="list-style-type: none"> a. Derangga, district Hanau b. Pembuang Hulu I, district Hanau c. Pembuang Hulu II, district Hanau d. Tanjung Hara, district Danau Seluluk e. Tanjung Paring, district Danau Seluluk f. Panimba Raya, district Danau Seluluk g. Tanjung Rangas, district Danau Seluluk h. Sandul, district Batu Ampar i. Kalang, district Batu Ampar <p>Aspect that being monitored are:</p> <ul style="list-style-type: none"> • Water quality • Manpower or labour recruitment • FFB transportation • Local communities' development • Public perception <p>Generally public perception was positive regarding the company presence and contribution to the surrounding community. Records of consultation such as attendance list, documentation/photos and list of questions has been reviewed.</p>	
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<p>3.4.3</p>	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way. - Critical (Major) compliance -</p>	<p>Based on Government Regulation No. 27/2012 concerning Environmental Permits Article 53 (1) and (2) states that the person in charge of business must prepare a report and submit a report on the implementation of environmental management activities every 6 months. This reporting period is still in accordance with the latest regulations (Government Regulation No. 22 of 2021 concerning Implementation of Environmental Protection and Management, Article 49 (6.f.6)).</p> <p>The company has documents related to the implementation and monitoring of environmental permits in the RKL RPL Report for mill and estates every 6 months. Monitoring is carried out on stationary source emissions, flora and fauna, river water quality, liquid waste quality, ambient air, social, economic, cultural and community. Environmental management and monitoring in the PT RKL - RPL Report. Tapian Nadenggan includes Hanau Estate, Tanjung Paring Estate, Tasik Mas Estate, Langadang Estate and Hanau POM. Aspects that are managed and monitored in accordance with environmental permits are:</p> <ul style="list-style-type: none"> • Microclimate Environmental management actions: selection of engine technology that produces minimal pollutant emissions; installation of factory chimneys at a sufficient height; installation of a dust collection unit (dust collector); carry out regular engine maintenance so that the combustion process in the engine can occur perfectly and the engine can operate optimally; carry out planting and maintenance of various types of trees in open places around the factory area and on either side along the FFB/CPO transportation route. • Ambient air quality Management actions: planting and maintaining various types of plants in open places around the factory area and on the left and 	<p>Complied</p>
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		<p>right sides along the FFB/CPO transportation route. Monitoring of air quality is carried out every 6 months, consisting of measuring ambient air quality in the factory area, KCP area, cottage area and biogas area; and measuring emissions from factory boilers and generators. The last monitoring was carried out on March 9, 2023, by the accredited laboratory PT Mutu Agung Lestari.</p> <p>Environmental management actions: planting grass-type ground cover plants in sloping factory areas such as the edges of reservoirs, edges of WWTP ponds, etc.; carry out IPAL operations in accordance with technical planning requirements and correct operational/maintenance technical procedures; selecting land locations and land application technology that are adapted to the topographic and hydrological conditions of the land.</p> <p>Monitoring activities are carried out by analyzing river water quality, which is based on PP No. 82 of 2001 in the upstream and downstream areas of the Yellow River, Palembang River, Pasipu River, Ulin River, Tarus River, Mandiasuh River, Langadang River, Nahambau River every 6 months. The last monitoring was carried out on March 9, 2023, by the accredited laboratory PT Mutu Agung Lestari. The latest monitoring results show that all test parameters have met the quality standards of PP No. 22/2021 Appendix VI (Class II).</p> <ul style="list-style-type: none"> • Application land wastewater quality. <p>Environmental management actions: planting grass-type ground cover plants in sloping factory areas such as the edges of reservoirs, edges of WWTP ponds, etc.; carry out IPAL operations in accordance with technical planning requirements and correct operational/maintenance technical procedures; selecting land</p>	
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		<p>locations and land application technology that are adapted to the topographic and hydrological conditions of the land.</p> <p>Wastewater monitoring activities for land applications are carried out by laboratory analysis once a month based on the quality standards of Minister of Environment Decree No. 29 of 2003 with quality standards of BOD <5000 mg/l and pH 6 – 9. Results of liquid waste analysis for the period January – December 2022 and January – August 2023 shows the results meet quality standards.</p> <ul style="list-style-type: none"> • Aquatic biota Management actions: use of organic fertilizer; making mounds & planting palm trees in the direction of the contour to inhibit the rate of rainwater flow; planting cover crops that have the ability to fix nitrogen; use of environmentally friendly types of fertilizer; controlled use of natural predators in HPT and weed control activities; the part of the land that is not planted with oil palm, is planted with vegetation as a substitute habitat for animal life (pest predators); Selective and limited use of poisons/pesticides as a last resort in HPT and weed control activities. Monitoring activities for aquatic biota by taking samples at locations where surface water samples are taken every 6 months. The last monitoring was carried out on March 9, 2023, by the accredited laboratory PT Mutu Agung Lestari. The latest monitoring results show that the diversity, uniformity and dominance indices of phytoplankton and zooplankton in the upstream and downstream rivers show varying scales between good to very good. • Conservation area Management actions: carry out direct observations in the field and manage biodiversity. Biodiversity monitoring is carried out in 	
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		<p>conservation areas located in the PT area. Tapian Nadenggan units of Hanau Estate, Tasik Mas Estate, Langadang Estate and Tanjung Paring Estate include the presence of protected species within the estate area. Monitoring is carried out once a year. Based on identification activities in 2011 with monitoring for the 2022 period, it can be concluded that the condition of biodiversity, especially fauna, in the estate tends to be dynamic. This is reinforced by data which states that new protected species were discovered at fauna monitoring locations. Apart from that, based on the HCV patrol activity report, it is stated that there is no hunting activity in the HCV areas that have been managed by the company. This is reinforced by the company's commitment in the form of a Zero Tolerance policy and the protection of rare and endangered species as the basis for protecting the existence of protected species so that it can be stated that the critical level in terms of biodiversity is still below the threshold.</p> <ul style="list-style-type: none"> • Public perception Management actions: providing clear job vacancy information in terms of qualification and competency requirements as well as explanation of the type of task/work; providing priority employment opportunities for local communities for types of work that do not require high qualification and competency requirements; holding trainee programs (internships and training) to improve the qualifications and competencies of potential local workers; implementing community empowerment programs by encouraging active participation from the community to carry out village development activities; development in the field of community economy using a business partner pattern approach between companies and local small entrepreneurs with the target of 	
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		<p>developing business sectors that are home industries and labour-intensive businesses.</p> <p>Monitoring is carried out by observing and recording data when claims, protests and demonstrations occur as a result of labor recruitment activities once a year. Until the end of semester 2/2022, there had never been any demonstrations by the public due to jealousy over workforce recruitment. So far, if there is a job vacancy from PT Tapian Nadenggan, it is announced first to the nearest village head, so that if there are community members who are interested, they can immediately register for the job according to the existing vacancy.</p> <p>PT. Tapian Nadenggan submits environmental management reports every semester to the Environmental Service of Seruyan Regency, Central Kalimantan Province, Ministry of Environment and Forestry (KLHK). Verification is carried out on the RKL RPL Report for Semester II 2022 (July – December) and Semester I 2023 (January – June). The RKL RPL implementation report is in accordance with the RKL and RPL matrix contained in the environmental permit. Proof of reporting can be shown as follows:</p> <ul style="list-style-type: none"> • Semester II Y2022 RKL RPL Report (July – December), SIMPEL KLHK electronic receipt 1673602550-3319 dated 13 January 2023. • RKL RPL Report for Semester I 2023 (January - June), SIMPEL KLHK electronic receipt 1694394400-3319, print time 11 September 2023 addressed to the Indonesian Ministry of Environment and Forestry, Central Kalimantan Province Environmental Service and Seruyan Regency Environmental Service. <p>The SIA management and monitoring carried out and reported:</p> <ul style="list-style-type: none"> – SIA report "<i>Laporan Pengelolaan dan Pemantauan Dampak Sosial</i> 	
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		<p><i>Perkebunan dan Pabrik Kelapa Sawit PT. Tapian Nadenggan – Hanau 2020</i>'. The report covers topic: employment, community empowerment, economic partnership, use of local contractors, CSR programme. The area of study covers Derangga village, Pembuang village, Pembuang Hulu II village, Tanjung Paring village, Tanjung Hara village, Panimba Raya village, Sandul village, Kalang village, own employee.</p> <ul style="list-style-type: none"> - SIA report "<i>Laporan Pengelolaan dan Pemantauan Dampak Sosial Perkebunan dan Pabrik Kelapa Sawit PT. Tapian Nadenggan – Hanau 2021</i>". The report covers topic: employment, community empowerment, economic partnership, use of local contractors, CSR programme. The area of study covers Derangga village, Pembuang I village, Pembuang Hulu II village, Tanjung Paring village, Tanjung Hara village, Panimba Raya village, Sandul village, Kalang village, own employee. Reviewed on March 2022. - SIA report "<i>Laporan Pengelolaan dan Pemantauan Dampak Sosial Perkebunan dan Pabrik Kelapa Sawit PT. Tapian Nadenggan – Hanau 2022</i>". The report covers topic: employment, community empowerment, economic partnership, use of local contractors, CSR programme. The area of study covers Derangga village, Pembuang I village, Pembuang Hulu II village, Tanjung Paring village, Tanjung Hara village, Panimba Raya village, Sandul village, Kalang village, own employee. Reviewed on May 2023. Result of monitoring such as: <ul style="list-style-type: none"> ✓ There are no labor strikes or demonstrations related to employment. ✓ Use of local contractor for replanting and other activities and its evaluation in accordance with company policies and regulations such as wage for their workers and insurance (BPJS) ✓ Maintain good relationship and communication with all 	
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		<p>stakeholders.</p> <ul style="list-style-type: none"> ✓ CSR program has been delivered to surrounding villages. ✓ Development of productive partnership program as a substitute for plasma development. <p>– Realization of productive partnership program shall be evaluated and monitor in the next SIA monitoring due to the program newly agreed in this September 2023.</p>	
Criteria 3.5: A system for managing human resources is in place.			
3.5.1	<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>- Minor compliance -</p>	<p>There are no changes from the previous year's audit of the procedure document, the Company shows procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the <i>Perjanjian Kerja Bersama</i> for the period 2022 to 2024 written in Bahasa. In general, this procedure describes:</p> <ul style="list-style-type: none"> • Recruitment of workers is based on needs and adjusted to the capabilities of the company. • Candidate must be at least 18 years old at the time of recruitment. • Recruitment of workers is based on the abilities, skills, and assessment of prospective workers. • The company is authorized to place, transfer and promote employees in accordance with applicable regulations. • Termination of employment can occur when a worker retires, dies, resigns, and terminates the employment agreement due to serious and other violations. <p>Apart from being listed in the <i>Perjanjian Kerja Bersama</i>, the company also has other procedures in the form of Policies, SOPs, Internal Memorandums, and others related to recruitment, promotion,</p>	Choose an item.

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		<p>retirement, termination of employment and others. These procedures have been documented for all workers and their representatives.</p> <ul style="list-style-type: none"> • Recruitment: according on SOP <i>Rekrutmen dan Seleksi Karyawan</i> No. SOP: AA-HR- 305.2-R0 dated 1 February 2009 regarding "<i>Penerimaan Karyawan Baru</i>" (Recruitment and Selection of Employee), the company will accept new employee based on their capabilities and qualifications. • Promotion: according on SOP <i>Promosi dan Mutasi</i> No: KHI-smart/010-00, dated 1 August 2017. The procedure has regulated on promotion, job description. • Retirement, and termination: according to Collective Labour Agreement (nomor: KEP.4/HI.00.01/19.1905.210621001/B/X/2021), dated 29 October 2021, in article 39 related to retirement and article 40 related to termination (<i>Pemutusan Hubungan Kerja</i>). <p>Based on interviews with workers (harvesters, pesticide sprayers, and mill operators), the workers had a sufficient understanding of the procedures related to recruitment, promotion, and termination of employment.</p>	
3.5.2	<p>Employment procedures are implemented, and records are maintained.</p> <p>- Minor compliance -</p>	<p>The company has established employment procedures contained in the PT Tapan Nadenggan <i>Perjanjian Kerja Bersama</i> documents for the 2022 to 2024 period.</p> <p>The agreement explains the recruitment of employees, namely:</p> <ul style="list-style-type: none"> • Candidates who are accepted must be at least 18 years old. • The process of recruiting workers is not carried out in a discriminatory manner. <p>From the employee list for the 2023 period, the company can show recruitment documents sampled by the auditor, six employees with the initials PAI, MK, ANR, SB, MD, PAR who work as a spraying and manuring at Tanjung Paring Estate with contract employee status.</p>	Complied

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		<p>The company can show the work agreement document with the employee made on 20 February 2023. The work agreement includes, among others:</p> <ul style="list-style-type: none"> • Type of work and work location • Terms and conditions of work • The validity period of the agreement • Remuneration • Rights and obligations <p>In addition, companies can also show other supporting documents in recruitment such as job applications, identity cards, results of medical examinations and so on.</p>	
<p>Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.</p>			
<p>3.6.1</p>	<p>(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>The company already has a Safety and Health Policy OHS Policy Company listed in the policies on sustainable and business ethics that includes:</p> <ul style="list-style-type: none"> - Communicating OHS management policies and procedures to all employees and interested parties to ensure that they understand the obligations relating to company activities. - Obey all laws, regulations and other applicable regulations related to OHS. - Ensuring the application of OHS management systems as part of the company's operational activities. - Identifying, assessing and controlling the risk of hazards in every activity that is in the work environment with a continuous improvement approach so that accidents and occupational diseases do not occur. 	<p>Complied</p>

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		<ul style="list-style-type: none"> - Manage and monitor OHS management system indicators and make continuous improvements to improve OHS management performance. <p>The company also has procedures and policies related to the implementation of OHS in company units, here are some examples:</p> <ul style="list-style-type: none"> - SOP/SMART/HESS-EHSD/SADV/I/001 <i>Establishment, Maintenance & Communication of OHS Policy</i> - SOP/SMART/HESS-EHSD/SADV/I/002 <i>Identification of sources of danger, risk assessment and control</i> - SOP/SMART/HESS-EHSD/SADV/I/003 <i>Determination and Review of OHS Goals and Targets</i> - SOP/SMART/HESS-EHSD/SADV/I/004 <i>OHS Program</i> - SOP/SMART/HESS-EHSD/SADV/I/005 <i>Handling of Occupational Accidents and Diseases</i> - SOP/SMART/HESS-EHSD/SADV/I/010 <i>Personal Protective Equipment Management</i> - SOP/SMART/HESS-EHSD/SADV/I/011 <i>First aid</i> - SOP/SMART/HESS-EHSD/SADV/I/012 <i>Worker Health Examination</i> - SOP/SMART/HESS-EHSD/SADV/I/013 <i>Planning and Use of Fire Extinguisher</i> <p>The company has a plan related to OHS in the workplace aimed at improving occupational health and safety, for example the OHS program in 2023 which established on 4 January 2023 for each unit (mill & estate), as follows:</p> <ul style="list-style-type: none"> • HIRAC Review and Update • OHS socialization. • OHS training. 	
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		<ul style="list-style-type: none"> • Meeting OHS • OHS inspection and monitoring. • OHS Reporting • Management review • OHS internal Audit • Contractor evaluation. • Extended permit of machine and equipment. • Fire Drill / Simulation. • Installation of OHS signs. • Medical check-up. • Extend license for operators. <p>The company has identified hazards and potential risks and evaluates them once a year or if there are changes or additional activities. Risk identification is carried out for all activities both in the plantation and factory. The results of risk identification and control plans are documented in the "Identification of Hazard Sources, Risk Assessment and Control" Form F/SMART/HESS-EHSD/SADV/002/002 and the results of the evaluation after follow-up actions are outlined in "ISBPR Follow-up and Review" F/SMART/HESS-EHSD/SADV/002/003.</p> <p>Controlling OHS risks in plantations and factories generally includes the following stages:</p> <ul style="list-style-type: none"> - Elimination, eliminating or eliminating sources of danger. - Substitution, replacing equipment that contains a source of danger or activities that contain a source of danger. - Engineering, carrying out technical engineering on equipment or activities so that potential risks can be minimized. 	
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		<ul style="list-style-type: none"> - Administrative, making efforts to minimize potential risks by controlling work procedures, work instructions, work arrangements and others. - Personal protective equipment is the final control. If the four things above cannot be done, then the final alternative is to use personal protective equipment to protect yourself from potential dangers. <p>The document describes the description/activity, potential hazards, risk assessment and risk control. Based on site observation on mill and estate, it was clearly confirmed that workers had been aware related potential risk and hazards in the workplace from nursery, manuring, harvesting and mill processing. Following up on this, the company has been reducing the potential risk by routine socialization about OHS, providing PPE, and OHS signboard are available in workplace.</p>	
3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p>The company shows evidence related to the implementation of OHS and the implementation of the effectiveness of handling risks and hazards in each work unit, for example:</p> <ul style="list-style-type: none"> - Based on interview & observed with pesticide applicator in Estate and process operators at Mill, certification unit has been providing adequate and appropriate protective equipment available to all workers at the place of work to cover all potentially hazardous operations. For example, Sterilizer and Boiler Operators that has been provide PPE such as safety shoes, helmet, ear plug, & gloves. - The company has recorded work accidents for the period 2022 and based on the annual recapitulation of FR and SR for 2022, 3 work accidents occurred at Hanau Estate. Records of work accident investigations and follow-up can be shown, for example Work Accident Minutes dated 23 July 2022, employee on behalf of Tohirin, work accident: pricked by a thorn while harvesting. - Conduct regular P2K3 meetings that discuss plans and also evaluate the implementation of OHS in each company unit, here are some 	Complied

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		<p>examples of the records:</p> <ol style="list-style-type: none"> 1. Meeting record P2K3 of HNAE on 25 July 2023 concern about inspection and evaluation of contractors. 2. Meeting record P2K3 of TPRE on April 2023 concern about fire waste prohibition socialization. 3. Meeting record P2K3 of LNGE on 7 July 2023 concern about PPE and accident review. <ul style="list-style-type: none"> - Carry out routine checks for factory machines, for example: <ol style="list-style-type: none"> 1. Steam and Pressure Vessel Inspection and Test Report (No. 112.10/PNK/IFI/K3/PUBT/X/2022) for Boiler No. 3. Based on this document, which refers to the Central Kalimantan Manpower and Transmigration Service's Certificate (No. Ket. 1510/PUBT/Disnakertrans/2022) on October 31, 2022, informing that the machine have fulfilled the occupational safety and health requirements. 2. Power and Production Vehicle Inspection and Test Report (No. 112.06/PNK/IFI/K3/K3/X/2022) for steam turbines. Based on this document, which refers to the Central Kalimantan Manpower and Transmigration Service's Certificate (No. Ket. 786/PTP/Disnakertrans/2022) on October 31, 2022, informing that it has met occupational safety and health requirements - Providing PPE to workers in high-risk activities, for each unit, for example: <ol style="list-style-type: none"> 1. Records of handover of PPE (gloves) at TMSE on September 2, 2023, for 7 LA workers. 2. Records of Handover of PPE (boots) at TMSE on September 13, 2023, for 9 harvest workers 3. Records of handover of PPE (boots) at LNGE on July 14, 2023, for 1 warehouse worker. 	
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		<ul style="list-style-type: none"> 4. Records of handover of PPE (safety shoes) at the process station on February 14, 2023, for 3 workers. - Carry out routine inspection activities related to the implementation of OHS in each unit, here are some examples of the records: <ol style="list-style-type: none"> 1. Inspection record of PPE at TMSE (26 August 2023) in Land application activities. 2. Inspection record of PPE at TMSE (25 August 2023) in workshop. 3. Inspection record of PPE at TMSE (19 August 2023) in Division 6. 4. Inspection record of PPE at LNGE (28 July 2023) in Division 2. 5. First Aid Kit Inspection at TMSE (23 August 2023) in Division 6. 6. First Aid Kit Inspection at LNGE (29 July 2023) in Emplacement. 7. Fire Extinguisher inspection at Hanau POM on 14 August 2023. - Conducting noise and vibration tests at several high-risk stations in the context of managing sources of danger and risk for workers, for example: <ol style="list-style-type: none"> 1. Report of vibration testing on Engine Room by an accredited testing laboratory (LP-001-IDN) on 22 February 2023. The test result are still below threshold. 2. Report of noise testing on Mill office by an accredited testing laboratory (LP-001-IDN) on 22 February 2023. The test result are still below threshold. <p>Based on results of interviews with workers (harvester, pesticide applicator, and process operator) at Hanau Estate, Hanau Mill, Tasik Mas Estate and Langadang Estate, it is known that every day when the morning muster is carried out, the supervisor will check the completeness of the PPE of the workers and will deliver a safety briefing. Meanwhile, every month an OHS inspection is held to see how it applies</p>	
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		to all units.	
Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.			
3.7.1	<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>- Critical (Major) compliance -</p>	<p>The company has a training program and identification for employees for the 2023 and 2024 periods for operational training, OSH training, and policy outreach. Aspects of the training program include certification, internal refreshment, internal operations, and others. Some of the training programs are:</p> <ul style="list-style-type: none"> - Simulation of the use of APAR. - Riot Simulation - OHS Policy Socialization. - Fire Simulation. - Induction training for contractors - HCV training - Training on the use of herbicides - First aid training - LSU and SSU training - MSDS socialization - Socialization of Sexual Harassment. - GSEP socialization. <p>The company also plans training to increase licensed competency for workers with special skills, for example:</p> <ul style="list-style-type: none"> - Welder training at Hanau Estate in October 2023. - Lift and Transport Aircraft operator training at HNAE in April 2023. - Storage Tank Operator Training at TMSE in October 2023. - Production Power Aircraft Training at TMSE in November 2023. 	Complied

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3.7.2	<p>Records of training are maintained, where appropriate on an individual basis.</p> <p>- Minor compliance -</p>	<p>The following is the realization of training that has been carried out by certification units for the 2023 period, for example:</p> <ul style="list-style-type: none"> - Manuring Training in TPRE on 16 June 2023. - IPM training in TPRE on 9 June 2023. - Waste Management Training on 2 June 2023. - Hazardous Waste Operator Training for TPRE workers on 9 August 2023. - Integrated Weed Control at TMSE on June 9 2023 for 120 workers. - Integrated Pest Management Training at TMSE on June 16 2023 for 77 workers. - Lift and Transport Aircraft Operator Training from 11 to 14 April 2023. - SSU and LSU Training at TMSE on 25 March 2023, attended by 24 workers. - First Aid Kit Training at TMSE on 9 June 2023, attended by 26 workers. - ISCC, SCCS, RSPO training at HNAM on 8 May 2023, attended by 29 workers. <p>The certificate holder also maintains a list of workers who have attended licensed training, the following are examples:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Name</th> <th style="text-align: left;">Operator Permit Document</th> <th style="text-align: left;">Unit Name</th> <th style="text-align: left;">No. Document</th> <th style="text-align: left;">Valid from</th> </tr> </thead> <tbody> <tr> <td>Ahmad haris</td> <td><i>Pesawat Tenaga produksi</i></td> <td>HNAE</td> <td>6982/PM/PTP/VI/2019</td> <td>28 Jun 2019</td> </tr> </tbody> </table>	Name	Operator Permit Document	Unit Name	No. Document	Valid from	Ahmad haris	<i>Pesawat Tenaga produksi</i>	HNAE	6982/PM/PTP/VI/2019	28 Jun 2019	Complied
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		<table border="1"> <tbody> <tr> <td>Eko Yulianto</td> <td><i>Pesawat Tenaga produksi</i></td> <td>HNAE</td> <td>0058090523/A-OABT/31/V/2023</td> <td>9 May 2023</td> </tr> <tr> <td>Dwi Handayani</td> <td><i>HYPERKES</i></td> <td>HNAE</td> <td>20.462/DBK3-PM/3/XI/2016</td> <td>1 Mar 2016</td> </tr> <tr> <td>Eko Wiji Saputro</td> <td><i>K3 Teknisi Listrik</i></td> <td>TMSE</td> <td>0009090723/F-TLST62/VII/2023</td> <td>9 July 2023</td> </tr> <tr> <td>Arifin Nur Hidayat</td> <td><i>K3 Kimia</i></td> <td>TMSE</td> <td>5120/PK3-KIMIA/IX/2021</td> <td>6 Sep 2021</td> </tr> <tr> <td>Kumaidi</td> <td><i>Petugas P3K</i></td> <td>TPRE</td> <td>560/140/UPT-BPKS/P3K/V/2022</td> <td>9 May 2022</td> </tr> <tr> <td>Nasoha</td> <td><i>Juru Las</i></td> <td>TPRE</td> <td>S.843/JL/BINWAS K3-PNK3/IX/2018</td> <td>4 Sep 2018</td> </tr> <tr> <td>M. Sunardi</td> <td><i>Pesawat Angkat Angkut</i></td> <td>HNAM</td> <td>P.15.5782-OPK3-LT/PAA/IV/2020</td> <td>15 Apr 2020</td> </tr> <tr> <td>Dwianto</td> <td><i>Pesawat Tenaga Uap</i></td> <td>HNAM</td> <td>5/514/AS.02.00/IX/2019</td> <td>23 Sept 2019</td> </tr> <tr> <td>Bayu Akbar</td> <td><i>Petugas Peran Kebakaran</i></td> <td>HNAM</td> <td>5/920/AS.02.01/II/2020</td> <td>17 Feb 2020</td> </tr> <tr> <td>Anton</td> <td><i>Juru Las</i></td> <td>LNGE</td> <td>28900 7212 0067677 2022</td> <td>6 Sep 2022</td> </tr> <tr> <td>Nurul Huda</td> <td><i>Pesawat Angkat Angkut</i></td> <td>LNGE</td> <td>11.627/OPF/KK/I/2011</td> <td>24 May 2016</td> </tr> </tbody> </table> <p>Based on interviews with 5 workers at the factory, it is known that workers have received training from the company, such as training on work procedures, OHS policies, use of PPE, and simulations of fires.</p>	Eko Yulianto	<i>Pesawat Tenaga produksi</i>	HNAE	0058090523/A-OABT/31/V/2023	9 May 2023	Dwi Handayani	<i>HYPERKES</i>	HNAE	20.462/DBK3-PM/3/XI/2016	1 Mar 2016	Eko Wiji Saputro	<i>K3 Teknisi Listrik</i>	TMSE	0009090723/F-TLST62/VII/2023	9 July 2023	Arifin Nur Hidayat	<i>K3 Kimia</i>	TMSE	5120/PK3-KIMIA/IX/2021	6 Sep 2021	Kumaidi	<i>Petugas P3K</i>	TPRE	560/140/UPT-BPKS/P3K/V/2022	9 May 2022	Nasoha	<i>Juru Las</i>	TPRE	S.843/JL/BINWAS K3-PNK3/IX/2018	4 Sep 2018	M. Sunardi	<i>Pesawat Angkat Angkut</i>	HNAM	P.15.5782-OPK3-LT/PAA/IV/2020	15 Apr 2020	Dwianto	<i>Pesawat Tenaga Uap</i>	HNAM	5/514/AS.02.00/IX/2019	23 Sept 2019	Bayu Akbar	<i>Petugas Peran Kebakaran</i>	HNAM	5/920/AS.02.01/II/2020	17 Feb 2020	Anton	<i>Juru Las</i>	LNGE	28900 7212 0067677 2022	6 Sep 2022	Nurul Huda	<i>Pesawat Angkat Angkut</i>	LNGE	11.627/OPF/KK/I/2011	24 May 2016	
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3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification	Training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard	Complied																																																							

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	<p>Standard (SCCS). Training is specific and relevant to the task(s) performed.</p> <p>- Minor compliance -</p>	<p>(SCCS). Latest training for RSPO SCCS concerning Traceability has been conducted on 08/05/2023. Training attend by KTU (head of administration), production clerk, dispatch operator, mill operator, Weighbridge clerk, security; training witness by Mil manager. Evidence of training are available (attendance list, minutes of training, training material).</p>	
<p>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)</p>			
<p>3.8.1</p>	<p>Identity Preserved Module</p> <p>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.</p> <p>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.</p>	<p>Based on document review and interview to the Mill Manager, it was known that Hanau Palm Oil Mill physically receives and process FFB from certified and non-certified sources, therefore the applicable RSPO Supply Chain Module is CPO Mills: Mass Balance.</p> <p>Not Applicable.</p>	<p>Not Applicable</p>
<p>3.8.2</p>	<p>Mass Balance Module</p> <p>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.</p>	<p>Hanau Palm Oil Mill physically receives and process FFB from certified and non-certified sources, therefore the Hanau Palm Oil Mill physically receives and process FFB from certified and non-certified sources, therefore the applicable RSPO Supply Chain Module is CPO Mills: Mass Balance. Certified source from own estate: Hanau Estate, Tasik Mas Estate, Tanjung Parang Estate and Langadang Estate. Non-Certified source from Medang Sari Estate, Lestari Unggul Jaya Estate and Indotruba Timur.</p> <p>No change in the supply chain module since last assessment.</p>	<p>Complied</p>

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		The RSPO SCCS module stipulated under the "SOP Rantai Pasok Model Mass Balance No.SOP/TN/SCP rev.09", dated 3 July 2021.	
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 produced shall then be recorded in each subsequent annual surveillance report.	<p>The estimated tonnage of certified CPO and PK that could potentially produce by PT. Tapian Nadenggan – Hanau POM its recorded in RSPO Public Summary report, certificate and RSPO IT Paltform.</p> <p>The mill has met registration and reporting requirement as it registered in RSPO IT Platform (PalmTrace) with ID number RSPO_PO1000001154. Below is the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year 2021/2022:</p> <p><u>Forecast volume (Nov 2022 – Oct 2023)</u> FFB: 439,938.05 MT CPO: 90,187.30 MT (OER: 20.50%) PK: 26,396.28 (KER: 6.00%)</p> <p><u>Actual production volume (Nov 2022 – ytd 18 Sept 2023)</u> FFB: 253,911.37 MT CPO: 51,038.96 MT, Stock 359.11 MT PK: 14,376.15 MT, stock 339.14 MT</p> <p><u>Actual sold volume (Nov 2022 – ytd 18 Sept 2023)</u> CPO: 51,041.920 MT (sold as ISCC certified) PK: 14,330.100 MT</p>	Complied
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	<p>PT. Tapian Nadenggan – Hanau POM is subsidiary of Golden Agri-Resources Ltd, a member of RSPO with RSPO membership No. 1-0096-11-000-00 since 30/01/2005.</p> <p>PT. Tapian Nadenggan – Hanau POM has met all registration and reporting requirements.</p> <p>RSPO IT Platform/PalmTrace account RSPO_PO1000001154. License active until 21 November 2023.</p>	Complied

<p>3.8.5</p>	<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>During this audit there is no changing on the procedure of RSPO supply chain.</p> <p>PT Tapian Nadenggan has a procedure for RSPO Supply chain implementation as below:</p> <ul style="list-style-type: none"> a) PT. Tapian Nadenggan - Hanau POM refers to procedure "<i>SOP Rantai Pasok Model Mass Balance No.SOP/TN/SCP rev.09'</i>", dated 3 July 2021. The procedure consists of scope of procedure; roles and responsibilities; working steps from receiving to product dispatch; processing; production monitoring; three-monthly report; transaction registration; document control; b) PT. Tapian Nadenggan - Hanau POM refers to procedure "<i>SOP Rantai Pasok Model Mass Balance No.SOP/TN/SCP rev.09'</i>", dated 3 July 2021. Section 7 "Dokumentasi" explains the requirement for overall process reporting documentation and record which referring to corporate procedure "<i>SOP Pengendalian Dokumen dan Rekaman No.SOP/SMART/UMUM/SADV/I/001'</i>". c) PIC for RSPO SCCS implementation in Hanau POM is Admin Subunit Head. Job description as Traceability Officer Hanau POM: responsible for traceability in all production process. create CPO delivery from POM to buyer; summarize data on CPO delivery to buyer; update contractor and supplier database; prepare certified product report every 3 months. Appointment letter: "<i>Surat Keputusan No.027/TN-HNAM.K/SPO-INT/SK/III/2018 tentang Penunjukan Traceability Officer PT. Tapian Nadenggan'</i>", dated 5 March 2018 for Mr. Agus Makmun – Admin Sub Unit Head Hanau POM. <p>PT. Tapian Nadenggan - Hanau POM refers to procedure "<i>SOP Rantai Pasok Model Mass Balance No.SOP/TN/SCP rev.09'</i>", dated 3 July 2021. Section 6.1 explains the process for FFB receiving, certified FFB and non-certified FFB recording. Section 6.3 explains the FFB grading and rejection.</p>	<p>Complied</p>
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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 style="margin-left: 20px;">a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p style="margin-left: 20px;">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>Internal audit procedure for RSPO SCCS implementation refers to "SOP Internal Audit No.SOP/SMART/UMUM/SADV/I/009" dated 1 July 2014. "Section 2.2.1 – Penyusunan Program Internal Audit" stated Internal Audit carried out minimum once per annum and possible to be added. Section "2.4.10 Penyusunan Rencana Perbaikan dan Pencegahan" stated Unit Head will prepare and implement correction and corrective action.</p> <p>The latest internal audit conducted on 6 – 10 March 2023 by Kamaludin Sofyan (lead auditor), Dimas Kusuma Wardana, Novianti Mandasari, raditya trisna, Yodhi Faisal Amin. Internal auditor has received training: Kamaludin Sofyan has participated in RSPO SCCS by SAI Global-David Ogg, dated 9-10 October 2014; Dimas Kusuma Wardana has participated the training RSPO SCS by Mutu Institute dated September 2021; Raditya Trisna and Yodhi Faisal Amin has participated the training Lead Auditor RSPO P&C dated 7 – 12 June 2021 by Checkmark.</p> <p>Internal audit report was evident, there is no nonconformity during audit, there was a recommendation for improvement such as: cartridge chemical masker for agrochemical need to adjust using type RC 209; information of fire tower monitor banner.</p> <p>All issue raised during internal audit shall be followed up by Corrective Action Plan according to SOP Internal Audit No.SOP/SMART/UMUM/SADV/I/009 section 2.4.10.</p> <p>PT Tapian Nadenggan has a procedure for management review as per "SOP Tinjauan Manajemen SOP/SMART/UMUM/SADV/I/010" Rev.00 dated 2 January 2014. According to procedure, management review conducted minimum once a year.</p> <p>Latest management review conducted on 27 May 2023. Management review discuss agenda internal sustainability verification, implementation of ISV (RSPO, ISPO, SCCS, ISCC, SMK3) and other concern. Minutes of management review are available; Management</p>	Complied
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		<p>review are attended by top management (Regional controller), managerial team and staff. Based on minutes of management review, the meeting has discussed:</p> <ul style="list-style-type: none"> - Internal audit result (RSPO, SCCS, ISPO, ISCC, SMK3); follow up for internal audit result: Report RKS_RPS period 2022-2023 currently under progress of data collecting; cartridge chemical masker for agrochemical need to adjust using type RC 209; information of fire tower monitor banner. - Customer feedback: Based on review of customer feedback, there is no complaint from customers for this one-year period. - Process performance and product conformity; All unit of certification have to be prepared for the upcoming external ISCC, RSPO/ISPO audit. - Status of preventive and corrective actions; All non-conformities found during internal audit have been closed out on 30 May 2023. - Follow-up actions from management reviews; audit findings of SPO (compliance audit SPO) to be follow up immediately; OHS implementation to be maintain and enhance; Operation (Estate & Mill) will prepare the upcoming RSPO, ISCC and ISPO external audit. - Changes that could affect the management system; the unit of certification have implements E-fact (electronic delivery notes) as the innovation, and E-fact for oil palm upkeep monitoring. - Improvement Recommendations: availability of PPE have to be consistently monitored; complete all firefighting infrastructure in all units. 	
3.8.7	<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>PT. Tapian Nadenggan - Hanau POM has demonstrated SOP of supply chain SOP Rantai Pasok Model Mass Balance No.SOP/TN/SCP rev.09, chapter 3.1.2 indicates the Weighbridge Clerk has responsibility to check the completeness of vehicle document and ensure the vehicle number</p>	Complied

	<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>consistent; ensure the raw material from certified and noncertified source; receive E-fact card and "Surat Pengantar Buah-SPB" from driver and use E-fact connected with Weighbridge programme to record all FFB data brought by driver.</p> <p>Section 6.1 explains the process for FFB receiving, certified FFB and non-certified FFB recording.</p> <p>Section 6.6 explains if the projection of certified product more than certified product claim, mill will inform RSPO CB and RSPO IT system/Palm trace of the projected overproduction. The communication will be assisted by Certification Department.</p> <p>Section 6.3 explains the FFB grading and rejection. PT. Tapan Nadenggan - Hanau POM has a list of certified and non-certified oil palm plantation block. Non-conforming FFB and non-certified FFB will be downgraded to non-certified FFB.</p> <p>PT. Tapan Nadenggan - Hanau POM receive FFB from certified and non-certified source. Certified sources consist of own estate: Hanau Estate, Tasik Mas Estate, Tanjung Paring Estate and Langadang Estate. Non-Certified sources are from Medang Sari Estate, Lestari Unggul Jaya Estate and Indotruba Timur.</p> <p>Document "Surat Pengantar TBS" (FFB Delivery Note) and <i>Kartu Timbangan</i> (Weighbridge Ticket) described identity and location of FFB source and other item required e.g: FFB Net weight, number of bunches, transport vehicle number, driver, certified/noncertified marking.</p> <p>Sample document of FFB delivery note and Weighbridge ticket from certified and non-certified source were available and the information contain is accurate and complete.</p> <p>Sample seen for certified FFB received:</p>	
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		<ul style="list-style-type: none"> - Weighbridge Ticket No. A039482 054791; dated 18/09/2023; FFB origin: Tasik Mas Estate, Division 2; Quantity: 362 bunches; Delivery note number 1424/TBS/05/23/09/Q055; Total certified product: 7,140 kg; Driver: Nandin, Vehicle number: KH8658GB, Certificate ID: ...-2309Q055; contract number 98D15. - Weighbridge Ticket No. A039163 054324; dated 15/09/2023; FFB origin: Hanau Estate, Division 2; Quantity: 403 bunches; Delivery note number 1422/TBS/02/23/09/E041; Total certified product: 7,490 kg; Driver: Agus Subagio, Vehicle number: KH8195FD, Certificate ID: ...-2309E041; contract number 96D23. - Weighbridge Ticket No. A039644 055034; dated 19/09/2023; FFB origin: Tanjung Paring Estate, Division 6; Quantity: 511 bunches; Delivery note number 1423/TBS/06/23/09/L069; Total certified product: 8,380 kg; Driver: Rahman, Vehicle number: KH8426LN, Certificate ID: ...-2309L069; contract number 07D40. - Weighbridge Ticket No. A039482 054791; dated 18/09/2023; FFB origin: Tasik Mas Estate, Division 05; Quantity: 362 bunches; Delivery note number 1424/TBS/05/23/09/Q055; Total certified product: 7,140 kg; Driver: Nandin, Vehicle number: KH8658GB, Certificate ID: ...-2309Q055; contract number 98D15. <p>Sample seen for non-certified FFB received:</p> <ul style="list-style-type: none"> - Weighbridge Ticket No. A039478 054764; dated 18/09/2023; FFB origin: Medang Sari Estate, Division 02; Quantity: 425 bunches; Delivery note number 1425/TBS/02/23/09/Q036; Nett weight: 8,630 kg; Driver: Eko Ariswanto, Vehicle number: KH9825GH, contract number 00D04. - Weighbridge Ticket No. A039159 054287; dated 15/09/2023; FFB origin: Lestari Unggul Jaya Estate, Division 01; Quantity: 526 bunches; Delivery note number LUJE/TBS/01/23/09/0699; Nett weight: 8,870 	
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		<p>kg; Driver: Chirul Anam, Vehicle number: KH9488GE, contract number 06D05.</p> <p>- Weighbridge Ticket No. A032781 045120; dated 01/08/2023; FFB origin: PT Indotruba Timur, Division 01; Quantity: 427 bunches; Delivery note number 01/SPB/I/ITR-X/08/2023; Nett weight: 8,000 kg; Driver: Antoni, Vehicle number: KH8975PM, contract number ITRX/TBS/01/23/08/0004.</p> <p>According to SOP of Supply chain SOP/TN/SCP rev.09 section 6.6 Mill will inform the CB if there is a projected overproduction of certified tonnage. However, until the audit conducted there is no overproduction. Mechanism for handling non-conforming FFB and/or documents are described in SOP/SMART/MCMD/I/TM-PMKS Pedoman Grading TBS.</p>	
<p>3.8.8</p>	<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> <ul style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; 	<p>PT. Tapian Nadenggan - Hanau POM refers to procedure "<i>SOP Rantai Pasok Model Mass Balance No.SOP/TN/SCP rev.09'</i>", dated 3 July 2021. Section 6.7 explains the product sales/dispatch starting from Delivery Order receiving, product dispatch process referring to mill procedure "<i>SOP Despatch CPO/PKO/PK/PKM No. SOP/SMART/MCMD/III/TM-DSP'</i>" dated 30 June 2020.</p> <p>Section 6.7.1 KTU receive DO from sales department based on daily stock report from unit. For certified product, sales document and DO shall include origin, destination, DO number, RSPO certificate number, supply chain models, volume product.</p> <p>Since latest audit until this audit there is no CPO slod as certified RSPO, all CPO sold as ISCC certified.</p> <p>Sample of Sales Contract/DO:</p> <ul style="list-style-type: none"> - DO number 1451/KER/1451/23/L002; delivery date 10/02/2023; Seller address: PT Tapian Nadenggan – Gedung Sinarmas Land Plaza Menara 2 Lt. 30 Jl. MH Thamrin No. 51, Gondangdia Menteng, Kota Adm Jakarta Pusat, DKI Jakarta 10350; NPWP: 01.213.180.1- 	<p>Complied</p>

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	<p>h) Any related transport documentation; i) A unique identification number.</p>	<p>092.000; Destination: PT Tapian Nadenggan – Hanau KCP; Quantity: 2,000,000 kg; product: Palm Kernel; Certificate number: RSPO MB-RSPO 679706.</p> <p>- DO number 1451/KER/1451/23/L011; delivery date: 28/07/2023; Seller address: PT Tapian Nadenggan – Gedung Sinarmas Land Plaza Menara 2 Lt. 30 Jl. MH Thamrin No. 51, Gondangdia Menteng, Kota Adm Jakarta Pusat, DKI Jakarta 10350; NPWP: 01.213.180.1-092.000; Destination: PT Tapian Nadenggan – Hanau KCP; Quantity: 2,000,000 kg; product: Palm Kernel; Certificate number: RSPO MB-RSPO 679706.</p> <p>- DO number 1451/KER/1451/23/L002; delivery date 12/05/2023; Seller address: PT Tapian Nadenggan – Gedung Sinarmas Land Plaza Menara 2 Lt. 30 Jl. MH Thamrin No. 51, Gondangdia Menteng, Kota Adm Jakarta Pusat, DKI Jakarta 10350; NPWP: 01.213.180.1-092.000; Destination: PT Tapian Nadenggan – Hanau KCP; Quantity: 1,300,000 kg; product: Palm Kernel; Certificate number: RSPO MB-RSPO 679706.</p> <p>Sample of weighbridge Ticket:</p> <p>- Weighbridge ticket number B011704 044872; dated 31/07/2023; Delivery notes number 1451/KER/LK/23/07/1636; DO number 1451/KER/1451/23/L011; Contract number L011/TN; Nett Weight 7,730 kg; Transporter PT Tapian Nadenggan; From Hanau Mill to Hanau KCP; Driver: Petrus Nurak; Vehicle number: KH8614FD; Certificate number RSPO679706; supply chain model RSPO MB.</p> <p>- Delivery notes number 1451/KER/LK/23/07/1636 dated 31 July 2023; Nett weight 7,730 kg; Contract number L011/TN; Weighbridge ticket number B011704; Driver: Petrus Nurak; Vehicle number: KH8614FD; Certificate number RSPO679706; supply chain model RSPO MB; Arrival date 14.25.</p>	
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		<ul style="list-style-type: none"> - Weighbridge ticket number B008023 030626; dated 05/06/2023; Delivery notes number 1451/KER/LK/23/07/1119; DO number 1451/KER/1451/23/L006; Contract number L011/TN; Nett Weight 8,000 kg; Transporter PT Tapian Nadenggan; From Hanau Mill to Hanau KCP; Driver: Petrus Nurak; Vehicle number: KH8614FD; Certificate number RSPO679706; supply chain model RSPO MB. - Delivery notes number 1451/KER/LK/23/06/1119 dated 5 June 2023; Nett weight 8,000 kg; Contract number L006/TN; Weighbridge ticket number B008023; Driver: Petrus Nurak; Vehicle number: KH8614FD; Certificate number RSPO679706; supply chain model RSPO MB; Arrival date 07.36. - Weighbridge ticket number B004561 030626; dated 27/03/2023; Delivery note number 1451/KER/LK/23/03/0612; DO number 1451/KER/1451/23/L002; Contract number L002TN; Nett Weight 7,950 kg; Transporter PT Tapian Nadenggan; From Hanau Mill to Hanau KCP; Driver: Petrus Nurak; Vehicle number: KH8614FD; Certificate number RSPO679706; supply chain model RSPO MB. - Delivery note number 1451/KER/LK/23/03/0612 dated 27 March 2023; Nett weight 7,950 kg; Contract number L002/TN; Weighbridge ticket number B004561; Driver: Petrus Nurak; Vehicle number: KH8614FD; Certificate number RSPO679706; supply chain model RSPO MB; Arrival date 07.16. <p>Minimum information for RSPO certified products are available on above purchasing documents, such as name and address of the buyer; name and address of the seller; loading or shipment/delivery date; the date on which the documents were issued; description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations); quantity of the products delivered; related transport documentation; Supply Chain certificate number of the seller and unique identification number.</p>	
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<p>3.8.9</p>	<p>Outsourcing Activities</p> <p>i) 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>ii) 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>PT. Tapian Nadenggan - Hanau POM contracting CPO transport to independent third parties, CV Alam Persada, CV Berkhat Sekumpul, CV Karya Bahtera Utama, CV Al Miftahussalam.</p> <p>All products deliver by transporter is belong to legal ownership of PT. Tapian Nadenggan - Hanau POM.</p> <p>PT. Tapian Nadenggan - Hanau POM has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor:</p> <p>a) "Surat Perjanjian Kerja" No.001/TN/HNAM/04/2023 - CPO" dated 1 April 2023 between PT. Tapian Nadenggan and CV Alam Persada. Contract agreement valid until 31 March 2025. In the agreement, Verse 1 stipulates the CPO belongs to PT. Tapian Nadenggan and to be transported from mill to bulking by CV Alam Persada.</p> <p>In addition, the independent third-party contactor signed statement letter "Surat Pernyataan" dated 2 March 2020. In the statement letter stated CV Alam Persada will comply to sustainable palm oil requirement and willing to be audited by Certification Body.</p> <p>b) "Surat Perjanjian Kerja" No.002/TN/HNAM/04/2023-CPO dated 1 April 2023 between PT. Tapian Nadenggan and CV Berkhat Sekumpul". Contract agreement valid until 31 March 2025. In the agreement, Verse 1 stipulates the CPO belongs to PT. Tapian Nadenggan and to be transported from mill to bulking by CV Berkhat Sekumpul.</p> <p>In addition, the independent third-party contactor signed statement letter "Surat Pernyataan" dated 2 March 2020. In the statement letter stated CV Alam Persada will comply to sustainable palm oil requirement and willing to be audited by Certification Body.</p> <p>c) "Surat Perjanjian Kerja" No.003/TN/HNAM/04/2023-CPO" dated 1 April 2023 between PT. Tapian Nadenggan and CV Karya Bahtera Utama. Contract agreement valid until 31 March 2025. In the</p>	<p>Complied</p>
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		<p>agreement, Verse 1 stipulates the CPO belongs to PT. Tapian Nadenggan and to be transported from mill to bulking by CV Karya Bahtera Utama.</p> <p>In addition, the independent third-party contactor signed statement letter "<i>Surat Pernyataan</i>" dated 2 March 2020. In the statement letter stated CV Alam Persada will comply to sustainable palm oil requirement and willing to be audited by Certification Body.</p> <p>d) "<i>Surat Perjanjian Kerja</i>" No.004/TN/HNAM/04/2023-CPO" dated 1 April 2023 between PT. Tapian Nadenggan and Yayasan Al Miftahussalam. Contract agreement valid until 31 March 2025. In the agreement, Verse 1 stipulates the CPO belongs to PT. Tapian Nadenggan and to be transported from mill to bulking by CV Al Miftahussalam.</p> <p>In addition, the independent third-party contactor signed statement letter "<i>Surat Pernyataan</i>" dated 9 March 2020. In the statement, stated Yayasan Al Miftahussalam will comply to sustainable palm oil requirement and willing to be audited by Certification Body.</p> <p>During onsite RSPO P&C CAV in PT. Tapian Nadenggan – Hanau POM, audit team interviewed the contractors: CV Al Miftahussalam and noted the contractors understanding on critical aspect in transporting certified CPO to bulking/buyer. However, there is no CPO certified RSPO deliver by transporter. All CPO deliver as ISCC certified and non-certified.</p>	
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	<p>PT. Tapian Nadenggan - Hanau POM contracting CPO transport to independent third parties, CV Alam Persada, CV Berkat Sekumpul, CV Karya Bahtera Utama, CV Al Miftahussalam.</p> <p>PT Tapian Nadenggan record the names and contact details of all contractors used for CPO transporting:</p>	Complied

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		<ul style="list-style-type: none"> - CV Alam Persada, address: Jl. Jend. Sudirman RT 18, Kel. Sidoarjo Kab. Kobar; Contact person: H. Armayan (0813495*****). - CV Berkat Sekumpul, address: Kelurahan Kumai Hilir RT 11 Kec. Kumai, Kab. Kobar; Contact person: Siswanto (0852249*****). - CV Karya Bahtera Utama, address: Jl. Pmaeran No. 375 RT 008 RW 002 Pembuang Hulu; Contact person: H. Edi Ruslianor (0815651*****). - CV Al Miftahussalam Hanau Seruyan, address: Jl. Bakri Entong Pembuang Hulu 1Kec. Hanau Kab. Seruyan Kalimantan Tengah; Contact Person: H. Noordin (0856510*****). <p>During the onsite audit, audit team be able to interview PIC from CV Al Miftahussalam.</p> <p>Based on objective evidence above, mill has the record of details of the contractor, covers the contractor's company profile, address, contact person, email and phone number, contract agreement and period, and list of vehicles</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.	The site committed to inform CB related name and contact details of any new contractors to CB. PT Tapian Nadenggan - Hanau POM has informed to CB before audit conducted with pre information audit checklist submission to CB.	Complied
3.8.12	<p>Record keeping</p> <ul style="list-style-type: none"> 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. 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 organization has continued to maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of RSPO Supply Chain requirements, as evident in:</p> <ul style="list-style-type: none"> - FFB delivery note - Weighbridge ticket for FFB receiving, CPO and PK delivery. - Delivery Order - Sales contract - Shipping Announcement 	Complied

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	<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>	<ul style="list-style-type: none"> - Mass balance report - Internal audit RSPO and Management review <p>PT. Tapian Nadenggan - Hanau POM refers to Document Control Procedure "SOP Pengendalian Dokumen dan Rekaman No.SOP/SMART/UMUM/SADV/I/001" – Section 2.4.12.e. stipulated the document retention kept or retain for 10 (ten) years.</p> <p>All receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK are record and balance in a three-monthly basis, as evidence in "Mass Balance Report Hanau POM" to monitor the proportion of certified FFB, non-certified FFB, certified CPO, non-certified CPO, certified PK and non-certified PK. Mass Balance period 2022: January – March, April – June, July – September, October – December and period 2022: January – March, April – June, July – ytd 18 Sept 2023.</p> <p>All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios/actual production of CPO and PK.</p> <p>According to Mass balance Report, Hanau POM only deliver Mass Balance sales from a positive stock.</p> <p>Based on document review against PT. Tapian Nadenggan - Hanau POM mass balance spreadsheet period 2022/2023 (ytd 18 Sept 2023) CH has not sold short.</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>	<p>The organization is able to provide estimate volume of CPO and PK in a year period as in Budget FY2022/2023 Production FFB, CPO and PK. The organization also keep an up-to-date record of the FFB volume received, CPO and PK produced over a period of twelve (12) month, as in "Rekapitulasi Produksi TBS, CPO dan PK PT Tapian Nadenggan – Hanau POM."</p> <p>OER and KER are estimated based on associated inputs and upon past experience (previous year FFB, CPO and PK production).</p>	Complied

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		The site has set OER for budget 2023 as 20.60% and KER as 6.25%.	
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	<p>The actual conversion ratio is monitored on daily basis through sounding result and documented in daily report. PT. Tapian Nadenggan – Hanau POM is able to demonstrate the work instruction for analysis of oil content.</p> <p>Based on <i>Laporan Harian Produksi</i> dated 18 September 2023 and Mass Balance report ytd 18 Sept 2023, the sounding result and production report shows that actual conversion ratios from FFB into CPO (certified and non-certified) are 20.75% and PK (certified and non-certified) are 5.74%. CPO production 18 Sept 2023 are 218,67 kg and PK production 72,423 kg.</p> <p>OER month to date 18 Sept 2023 are 20.84% and KER are 5.74%. CPO production month to date 3,074,823 kg and PK production 907,327 kg.</p> <p>OER ytd August 2023 are 20.14% and KER are 5.61%. CPO production year to date are 50,373,846 kg and PK production are 14,022,093 kg.</p>	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>	PT. Tapian Nadenggan – Hanau POM uses Mass Balance supply chain model. The mill only claimed the FFB proportion from certified supply bases which comprise of company-own estate (Hanau Estate, Tasik mas Estate, Tanjung Paring Estate and Langadang Estate).	Complied
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>PT. Tapian Nadenggan – Hanau POM has made shipping announcement inside Palm Trace transaction, sample seen for period September 2022 – August 2023:</p> <ul style="list-style-type: none"> - Shipping announcement TR-2174de24-b5cf for 329.09 MT CSPK; Contract 1451/KER/1451/23/L006; Seller: PT Tapian Nadenggan – Hanau POM, member ID RSPO_PO1000001154; Buyer: PT Tapian Nadenggan – Hanau Kernel Crushing Plant, member ID: 	Complied

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	<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>RSPO_PO1000001447; Volume: 392.09 MT; Shipping/BL date: 05/06/2023; confirmation by buyer on 03/07/2023.</p> <ul style="list-style-type: none"> - Shipping announcement TR-293a7364-f5be for 150.77 MT CSPK; Contract 1451/KER/1451/23/L011; Seller: PT Tapian Nadenggan – Hanau POM, member ID RSPO_PO1000001154; Buyer: PT Tapian Nadenggan – Hanau Kernel Crushing Plant, member ID: RSPO_PO1000001447; Volume: 150.77 MT; Shipping/BL date: 31/07/2023; confirmation by buyer on 07/08/2023. - Shipping announcement TR-a59cea09-233b for 1,139.24 MT CSPK; Contract 1451/KER/1451/23/L002; Seller: PT Tapian Nadenggan – Hanau POM, member ID RSPO_PO1000001154; Buyer: PT Tapian Nadenggan – Hanau Kernel Crushing Plant, member ID: RSPO_PO1000001447; Volume: 1,139.24 MT; Shipping/BL date: 27/03/2023; confirmation by buyer on 10/04/2023. <p>Below is the recap of shipping announcement:</p> <table border="1" data-bbox="1131 874 1977 1311"> <thead> <tr> <th>Transaction ID</th> <th>Buyer</th> <th>Product</th> <th>Supply Chain Model</th> <th>Volume (MT)</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>TR-77d1c1a0-791e</td> <td>Hanau KCP</td> <td>CSPK</td> <td>MB</td> <td>150.77</td> <td>Confirmed</td> </tr> <tr> <td>TR-293a7364-f5be</td> <td>Hanau KCP</td> <td>CSPK</td> <td>MB</td> <td>1589.19</td> <td>Confirmed</td> </tr> <tr> <td>TR-8288544a-8fa8</td> <td>Hanau KCP</td> <td>CSPK</td> <td>MB</td> <td>411.45</td> <td>Confirmed</td> </tr> <tr> <td>TR-3d078880-7178</td> <td>Hanau KCP</td> <td>CSPK</td> <td>MB</td> <td>999.89</td> <td>Confirmed</td> </tr> </tbody> </table>	Transaction ID	Buyer	Product	Supply Chain Model	Volume (MT)	Status	TR-77d1c1a0-791e	Hanau KCP	CSPK	MB	150.77	Confirmed	TR-293a7364-f5be	Hanau KCP	CSPK	MB	1589.19	Confirmed	TR-8288544a-8fa8	Hanau KCP	CSPK	MB	411.45	Confirmed	TR-3d078880-7178	Hanau KCP	CSPK	MB	999.89	Confirmed	
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		TR-40e281aa-6e22	Hanau KCP	CSPK	MB	392.09	Confirmed	
		TR-2174de24-b5cf	Hanau KCP	CSPK	MB	607.74	Confirmed	
		TR-ce5b5942-8224	Hanau KCP	CSPK	MB	707.57	Confirmed	
		TR-8e6f3df3-028a	Hanau KCP	CSPK	MB	1047.94	Confirmed	
		TR-ce755f38-bb95	Hanau KCP	CSPK	MB	245.07	Confirmed	
		TR-bc371ef6-388f	Hanau KCP	CSPK	MB	1139.24	Confirmed	
		TR-a59cea09-233b	Hanau KCP	CSPK	MB	861.98	Confirmed	
		TR-301df48e-22aa	Hanau KCP	CSPK	MB	356.79	Confirmed	
		TR-6c9e9f52-4f7b	Hanau KCP	CSPK	MB	1642.56	Confirmed	
		TR-13c4836d-6232	Hanau KCP	CSPK	MB	1499.45	Confirmed	
		TR-77b8bbef-cf2a	Hanau KCP	CSPK	MB	898.29	Confirmed	

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		<table border="1"> <tr> <td>TR-55736902-a516</td> <td>Hanau KCP</td> <td>CSPK</td> <td>MB</td> <td>382.62</td> <td>Confirmed</td> </tr> <tr> <td>TR-0afb3f6b-2fb0</td> <td>Hanau KCP</td> <td>CSPK</td> <td>MB</td> <td>1118.4</td> <td>Confirmed</td> </tr> <tr> <td>TR-46456d0f-1cda</td> <td>Hanau KCP</td> <td>CSPK</td> <td>MB</td> <td>1198.52</td> <td>Confirmed</td> </tr> <tr> <td>TR-21ffc00e-93e8</td> <td>Hanau KCP</td> <td>CSPK</td> <td>MB</td> <td>1303.35</td> <td>Confirmed</td> </tr> <tr> <td>TR-e6235825-0c5f</td> <td>Hanau KCP</td> <td>CSPK</td> <td>MB</td> <td>550.52</td> <td>Confirmed</td> </tr> <tr> <td>TR-bc252770-ffc5</td> <td>Hanau KCP</td> <td>CSPK</td> <td>MB</td> <td>150.77</td> <td>Confirmed</td> </tr> </table> <p>Hanau POM made remove RSPO certified CSPO from their palm Trace account for CPO sold as other scheme (ISCC). Below are remove transaction:</p> <ul style="list-style-type: none"> - Transaction ID ST-TR-26be02c0-7930; volume to remove: 5,941.75 MT; reason for removal: sold as ISCC May 2023 - Transaction ID ST-TR-90eba926-ba88; volume to remove: 5,681.06 MT; reason for removal: sold as ISCC June 2023 	TR-55736902-a516	Hanau KCP	CSPK	MB	382.62	Confirmed	TR-0afb3f6b-2fb0	Hanau KCP	CSPK	MB	1118.4	Confirmed	TR-46456d0f-1cda	Hanau KCP	CSPK	MB	1198.52	Confirmed	TR-21ffc00e-93e8	Hanau KCP	CSPK	MB	1303.35	Confirmed	TR-e6235825-0c5f	Hanau KCP	CSPK	MB	550.52	Confirmed	TR-bc252770-ffc5	Hanau KCP	CSPK	MB	150.77	Confirmed	
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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>PT. Tapian Nadenggan – Hanau POM has not made claims regarding the support of RSPO certified oil palm products. However the organization aware about the RSPO Rules on Market Communications and Claims.</p>	Complied																																				
<p>General corporate communications</p>																																							

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4.1	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.	Golden Agri Resources (GAR) as a parent company of PT Tapan Nadenggan is highlighting its commitment to the principles of RSPO, and directly referring to RSPO website. The corporate communication can be found at www.goldenagri.com.sg "Our operating entity in Indonesia, PT SMART Tbk, joined the Roundtable on Sustainable Palm Oil (RSPO) when it started in 2005. GAR joined subsequently in 2011. To date, the following assets have received RSPO certification: 249,610 ha, 31 mills, 9 kernel crushing plant, 6 refineries, 7 bulking stations. GAR did not use RSPO trademark in its corporate communication such in website.	Complied
4.2	In corporate communications a member is allowed to: <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. 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.	CH did not display its RSPO membership status, RSPO website address. Golden Agri Resources (GAR) as a parent company of PT Tapan Nadenggan is highlighting its commitment to the principles of RSPO, and directly referring to RSPO website. The corporate communication can be found at www.goldenagri.com.sg "Our operating entity in Indonesia, PT SMART Tbk, joined the Roundtable on Sustainable Palm Oil (RSPO) when it started in 2005. GAR joined subsequently in 2011. To date, the following assets have received RSPO certification: 249,610 ha, 31 mills, 9 kernel crushing plant, 6 refineries, 7 bulking station.	Complied
4.3	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.	CH did not display its RSPO membership status and RSPO trademark. 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.	Complied
4.4	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.	CH did not display its RSPO membership status and RSPO trademark. It is clear that the statement cannot mislead consumers or other stakeholders as to the certified content of oil palm products	Complied

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4.5	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.	CH did not display any RSPO logo, its RSPO membership status and RSPO trademark.	Complied
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 Tapian Nadenggan/Golden Agri Resources and their buyers.	Complied
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.	When confirming the sale of certified oil palm products, PT Tapian Nadenggan - Hanau POM followed the requirements of the RSPO SCCS. PT Tapian Nadenggan - Hanau POM stating the supply chain model and certificate number under which the claim is being made.	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 Tapian Nadenggan - Hanau POM is not a distributor and/or wholesaler. Not applicable.	Complied
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	PT Tapian Nadenggan - Hanau POM is not producing or selling end-product to consumer. No labelling on product whatsoever.	Complied

	<p>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.</p> <p>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 of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.</p>	Not applicable.	
MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	95% or above of the oil palm content must be RSPO MB-certified.	PT Tapian Nadenggan - Hanau POM is producing and selling CSPO and CSPK; All CSPO/CSPK sold are 100 % content oil palm RSPO MB-certified.	Complied
	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>There is percentage of non-certified oil palm within the product CSPO/CSPK.</p> <p>PT Tapian Nadenggan - Hanau POM does not produce end consumer goods. The production are CPO and PK.</p>	Complied
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 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. 	PT Tapian Nadenggan - Hanau POM was not use the RSPO label or logo.	Complied

	<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> <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>PT Tapian Nadenggan - Hanau POM was not messaging in storytelling in product-related communications. It was verified during audit through sales contract, DO and dispatch slip (weighbridge ticket).</p>	<p>Complied</p>
Principle 4: Respect community and human rights and deliver benefit			

Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.			
Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
4.1.1	<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>- Critical (Major) compliance -</p>	<p>PT Tapani Nadenggan has the company policy related to Business Ethic (<i>Etika Bisnis dan Hak Asasi Manusia Sinarmas Agri Business and Food</i>) signed by Head of Policy and Compliance Division on 12 December 2019. Stipulated that:</p> <ul style="list-style-type: none"> • Respect workers' rights and dignity in accordance with the provisions of law, provide natural treatment without discrimination and build harmonious industrial relations. • Respect workers' rights in terms of freedom of opinion, collective bargaining, and forming and joining trade unions / labor unions. • Prevent forced labor practices and do not use workers resulting from human trafficking. • Ensure not to employ child labor in all lines of operation. • Ensuring the safety of the work environment and company operations. • Recognize the equal rights and participation of women around the operating unit. • Creating a working area that is safe and healthy and provides environmental protection. • Respect the rights of local and customary communities in which the company operates. • Respect and protect the rights of whistleblowers and human rights defenders (HRD). • Comply with legal provisions regarding the prevention of bribery and corruption. • Carry out remedial measures and resolve negative impacts if there are human rights violations through a transparent and legal 	Complied

		<p>process.</p> <p>The policy has been well documented and has been socialized to the workers at the time of the morning briefing and by using signboard placed in several locations to make it easier for workers to find out.</p> <p>Based on the interview with worker union, stated that there were no incidents or issues of human rights violations occurring in the operational area of the certification unit. The company also had respected the rights of human right defenders and prohibiting the retaliation towards human right defenders.</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>- Minor compliance -</p>	<p>Based on interview with worker union and worker during audit obtained information that PT Tapian Nadenggan does not intimidate or violence (including any form of harassment or paramilitary usage) to solve any issue, complaint, or grievance.</p> <p>Until this surveillance, there were no conflicts and land disputes within the company. This is also in line with the results of interviews with surrounding communities and related agencies during a public consultation, which stating that there were no land conflicts in the company's operational area.</p>	<p>Complied</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>- Critical (Major) compliance -</p>	<p>PT Tapian Nadenggan has had the system to handling complaints and grievances in the <i>SOP Penanganan Pengaduan dan Konflik</i> (SOP/SMART/SUST/IV/003 Rev. 03 dated 14 February 2022).</p> <ul style="list-style-type: none"> • The purpose of the SOP is to ensure that complaints and conflicts originating from within (internal) and from outside the company (external) can be resolved effectively and efficiently by taking into the principles and criteria of sustainable oil palm plantations. • The scope of this procedure includes recording of complaints and conflicts, rating, communication, planning, handling, monitoring and reporting of the handling of complaints and conflicts originating from 	<p>Complied</p>

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		<p>internal and external parties of the company. This procedure also includes handling reports of sexual harassment and acts of violence that occur within the company's operational permits.</p> <ul style="list-style-type: none"> In summary, the procedure or mechanism for handling complaints and conflicts is as follows: recording of complaints and conflicts, rating (low, medium, high based on criteria set by the company, for example number of people affected, organizational level, handling level, involvement of external parties), handling plans, approval of handling plans, handling and reports, handling documentation. <p>Other than that, unit of certification also has the mechanism to allow stakeholders reports their concern, fraud, violation or any form of error through the short message, whatsapp or voice note, email, PO Box and mail address.</p> <p>Email: TellUs@sinarmas-agri.com</p> <p>Short message, whatsapp or voice note: 088-1111-8000</p> <p>PO Box: 2220 Mail address: JKP 10222 Jakarta - Indonesia</p> <p>This mechanism has been posted in each division and estate office.</p> <p>Based on the interviews with harvesters, mill operators and the surrounding communities, they had a good understanding of the communication procedures and personnel who served as communicators between the company and the community so that illiterate people can be informed by the related communicators.</p> <p>Based on the verification of recording of "<i>Formulir Pencatatan Keluhan dan Ketidakpuasan (Internal dan Eksternal)</i>" (F/SMART/SUST/IV/003/001), the period of January to August 2023, it was found that there were no grievance, complaints and conflict from external and internal parties.</p>	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	PT Tapani Nadenggan has the system to handling complaints and grievances in the <i>SOP Penanganan Pengaduan dan Konflik</i>	Complied

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	<p>- Minor compliance -</p>	<p>(SOP/SMART/SUST/IV/003 last revision on 8 March 2022). The complaints and grievances from anonymity of complainants and whistle-blowers will be received by organization. Identity of whistle-blowers was protected and will be withheld by organization to reduce the risk of reprisal. Complaint and grievance from stakeholder were recorded in Logbook of Complaint and Grievance. All of social complaint from stakeholder shall be responded maximum in one month. Head of administration (<i>KTU</i>) will be informed to manager maximum in one week to discuss handling of complaint.</p> <p>The grievance and complaints handling procedure is in place and was disseminated annually, targeted to all workers in the Mill and Estates as well as relevant stakeholders. For example, dissemination conduct on 08 May 2023, dissemination is carried out verbally and, in a language, understood by workers.</p> <p>Based on interview with workers, contractors, governmental agencies, the stakeholders aware the company's mechanism to submit a grievance.</p> <p>Based on the verification of recording of "<i>Formulir Pencatatan Keluhan dan Ketidakpuasan (Internal dan Eksternal)</i>" (F/SMART/SUST/IV/003/001), the period of January to August 2023, it was found that there were no grievance, complaints and conflict from external and internal parties.</p>	
<p>4.2.3</p>	<p>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.</p> <p>- Minor compliance -</p>	<p>Records of grievance and complaints are recorded "<i>Formulir Pencatatan Keluhan dan Ketidakpuasan (Internal dan Eksternal)</i>" (F/SMART/SUST/IV/003/001). The period of January to August 2023, it was found that there were no grievance, complaints and conflict from external and internal parties.</p>	<p>Complied</p>
<p>4.2.4</p>	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to</p>	<p>In the <i>SOP Penanganan Pengaduan dan Konflik</i> (SOP/SMART/SUST/IV/003 last revision on 8 March 2022) has been set that the complaint resolution is address in deliberation in advance. If no</p>	<p>Complied</p>

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	<p>choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p> <p>- Minor compliance -</p>	<p>deal achieved, every party might deliver the case to the lawsuits or RSPO complaint panel.</p>	
<p>Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.</p>			
<p>4.3.1</p>	<p>Contributions to community development that are based on the results of consultation with local community are demonstrated.</p> <p>- Minor compliance -</p>	<p>PT Tapian Nadenggan demonstrates procedures related to the fulfilment of community social responsibility contained in the SOP/SMART/CDES-CSR/SADV/I/001 dated 5 December 2012 which describes the identification of program potential, implementation of work programs of responsibility, and monitoring of the implementation of the responsibilities of plantation business.</p> <p>The company's commitment to social responsibility for community development is given in accordance with the CSR Program and submission of existing proposals. The CSR program is made every year following the budget year. Several activities as a commitment to social and environmental responsibility are programmed, for the fields of education, social, infrastructure, environment, religion, and economy.</p> <p>Each estate and mill has prepared a CSR activity plan every year, where the program consists of several areas, including: Education, Health, Economy, Infrastructure and Social. PT Tapian Nadenggan's CSR program in 2023, for example Tasik Mas Estate, consists of 23 types of activities such as maintenance of village roads (Tanjung Paring, Tanjung Hara and Panimba Raya villages), assistance for underprivileged residents, assistance with school children's pick-up and drop-off buses (Primary and Middle School), partnerships with local contractors to transport FFB, assistance with youth and sports activities, planting fruit trees and local plants in villages, etc. This program is the result of consultation with the Tanjung Paring Village community which was carried out on January 9, 2023.</p>	<p>Complied</p>

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		<p>Based on CSR Report year 2022, the company shows records of the realization of CSR activities and documentary evidence for all activities that have been realized, covered the aspect:</p> <ul style="list-style-type: none"> • Education: provide the elementary and junior high school in estate and apprentice program for vocational high school students. • Health: provide the clinic for internal and external (local communities, special operation (cleft lip, hernia and cataract surgery), health education, monitoring of maternal and child health (Posyandu), blood donation, etc. • Infrastructure: road maintenance, construction of a pier on the river and sport facility maintenance. • Economy: Food Security and Forest Village Conservation (including horticultural crop cultivation, fish farming in cages, duck farming and honeybee cultivation). In addition, the company also provide local contractor for FFB/EFB/CPO/PK/PKO transporter. • Social: donation for traditional ceremony, flood victims and house rehabilitation for poor communities. <p>Based on the results of interviews with representatives of Sandul Village and Derangga Village, the village acknowledged that the company had provided social assistance to the community and opened up employment opportunities for the local community.</p>	
<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. - Critical (Major) compliance -</p>	<p>The company has land ownership legality documents in the form of the following documents: Land Use Title There are 2 HGU certificates owned by the company, with details as follows:</p>	<p>Complied</p>

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		<ul style="list-style-type: none"> - BPN Decree No. 20/HGU/BPN/99 dated 5 March 1999. HGU Certificate No.14 Pembuang Hulu I, Pembuang Hulu II and Derangga Villages, Hanau District, East Kotawaringin Regency. On behalf of PT. But Nadenggan. Total area 4,890 Ha. The validity period has been extended for 35 years since 2000 based on the Decree of the Head of BPN No.20/HGU/BPN/99. (Hanau Estate) - BPN Decree No. 11/HGU/BPN/2005 on 18 February 2005. HGU Certificate No.11 Kalang, Sandul, Tanjung Rangas Serabi and Tanjung Paring Villages, Central Seruyan and Hanau Districts, Seruyan Regency. On behalf of PT. But Nadenggan. Total area 12,172.111 Ha. It has been extended based on Decree of the Head of BPN No.11/HGU/BPN/2005 for 35 years since 2005 (Tanjung Paring Estate, Tasik Mas Estate and Langadang Estate). <p>Location Permit</p> <ul style="list-style-type: none"> - Decree of the Regent of Seruyan Number: 45 of 2004 dated 31 March 2004 amending the Decree of the Regent of Seruyan Number 14 of 2003 dated 30 April 2003 concerning Location Permits for the purposes of developing oil palm plantations from Lestari Unggul Jaya to PT. Tapian Nadenggan in the Villages of Sandul and Causei, Central Seruyan, Tanjung Hara and Asam Baru Districts, Hanau District, Seruyan Regency. Changes in location permit area from 9,100 ha to 12,178.308 ha. Whereas from a location covering an area of 12,178.308 Ha, a location permit was granted for a plantation covering an area of 12,150.528 Ha. Meanwhile, the remaining 27.780 Ha is designated as a location for the construction of a Palm Oil Factory (PMKS). Location Permit Maps are available at a scale of 1:250,000. <p>Environmental Permit</p> <ul style="list-style-type: none"> - Have an environmental permit in the form of an AMDAL which was first issued in 1997 and ratified based on the Decree of the Minister 	
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		<p>of Agriculture No. 017/ANDAL/RKL-RPL/BA/VIII/1997 for PT. Lestari Unggul Jaya.</p> <ul style="list-style-type: none"> - Environmental permit based on Seruyan Regent Decree No. 188.45/402/2017 dated 14 September 2017 concerning Environmental Permits for the Development of Palm Oil Plantations and Other Supporting Facilities for Changes in Environmental Management and Monitoring by PT Tapian Nadenggan. The location of the activity is in Sandul Village, Derangga Village, Batu Ampar District, Hanau District, Seruyan Raya District, Seruyan Regency, Central Kalimantan Province. <p>Business Permit</p> <p>PT Tapian Nadengan's plantation business permit (IUP) as stated in the Seruyan Regent's Decree No.188.45/194/2015 dated 15 May 2015 concerning Adjustments to Plantation Business Permit (IUP) PT Tapian Nadenggan.</p>	
4.4.2	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <ul style="list-style-type: none"> - Minor compliance - <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>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>Certificate holders can show several documents as evidence of the initial land acquisition process at PT Tapian Nadenggan, such as Release of Rights in the name of Udi Jais II bin Udi et al (3 people) for land covering an area of 21.810 Ha as stated in the Statement of Release of Rights dated 7 September 2000 No. 225/TPRE/BAG/LUJ/IX/2000, No. 190/TPRE/BAG/LUJ/IX/2000 and No. 224/TPRE/BAG/LUJ/IX/2000.</p> <p>Based on a sample of land compensation documentation, it is known that land acquisition has been carried out according to FPIC. These documents were prepared in the Indonesian language and were also involved and witnessed by community representatives such as the village head and sub-district head. Based on this evidence, it can be concluded that the unit of certification has carried out the obligation to</p>	Complied

	<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>acquire land within the HGU area from the rights and interests of other parties.</p> <p>Based on the results of interviews with community representatives from Derangga Village and Sandul Village, the village officials said that there were no negative issues related to land acquisition in the company area. Land acquisition has been completed with an agreement between the company and the previous landowner.</p> <p>It is also known that previously the compensation process was carried out directly to the landowner and until now there have been no problems related to the land compensation process. It was also informed that there are no customary rights in or near the PT Tapian Nadenggan concession area.</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>- Critical (Major) compliance -</p>	<p>The company can show a map showing legal rights in the form of a HGU boundary map with a scale of 1:50,000 and 1:40,000 contained in the HGU certificate issued by the Land Office that developed through participatory mapping.</p> <p>As explained in 4.4.2, it is known that the negotiation process for land release has been carried out in a fair, open, and transparent manner and is based on the agreement of both parties without any coercion from either party. The community represents itself in the process. All relevant information regarding land acquisition is available in appropriate forms and languages.</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>- Minor compliance -</p>	<p>As explained in 4.4.2, it is known that all the negotiation process for land release has been carried out in a fair, open, and transparent manner and is based on the agreement of both parties without any coercion from either party. The community represents itself in the process (previous landowner and village head representative). All relevant information regarding land acquisition is available in appropriate forms and languages (Indonesian).</p>	<p>Complied</p>

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4.4.5	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>As explained in 4.4.2, it is known that the negotiation process for land release has been carried out in a fair, open, and transparent manner and is based on the agreement of both parties without any coercion from either party. The community represents by previous landowner and head village representative in the process.</p>	Complied
4.4.6	<p>There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.</p> <p>- Minor compliance -</p>	<p>Regarding the implementation of the FPIC process, according to the explanation in indicator 4.4.2, all land compensation has been given to previous land holders. For obligations in building productive businesses, PT Tapian Nadenggan has collaborated for productive business activities as proven in the cooperation document between the Plantation Company and the community around the plantation which was reported to the Head of the District Agriculture Service. Seruyan and BAPEDDA Kab. Seruyan on November 22 2018.</p> <p>Currently the company already has SPK No. 006/TMSE/LKL/08/2018 dated 6 August 2018 between PT. Tapian Nadenggan (through the Estate Manager of Tasik Mas Estate) with Luyu Adam Khan through the Forest Village Conservation Based On Livelihood Program project. This activity involves the local village government (Kalang Village and Panimba Jaya Village), Wageningen University, BP2LHK, UPT Agriculture Service, Universal Cipta Pangan, and Coka Coffee.</p> <p>Regarding the issue of plasma obligations that appeared in online media (https://www.tabengan.co.id/bacaberita/71483/ribuan-community-demo-pt-tapian-nadenggan-sinar-mas-group/) ,the company has carried out mediation and agreement with these villages. Based on the results of the meeting, PT Tapian Nadenggan is willing to provide compensation funds of IDR 800,000/ha/month for 15 months. After that, PT Tapian Nadenggan will implement other partnerships with transportation system patterns. Based on the explanation from the heads of Sandul Village and Derangga Village, regarding the partnership</p>	Complied

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		pattern, they are still waiting for a decision letter for prospective farmers (CP) from the Regent of Seruyan.	
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	<p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p> <p>- Critical (Major) compliance -</p>	<p>Based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2010.</p> <p>As explanation on Indicator 4.4.1, the company has land ownership legality documents in the form of the following documents:</p> <p>Land Use Title</p> <p>There are 2 HGU certificates owned by the company, with details as follows:</p> <ul style="list-style-type: none"> - BPN Decree No. 20/HGU/BPN/99 dated 5 March 1999. HGU Certificate No.14 Pembuang Hulu I, Pembuang Hulu II and Derangga Villages, Hanau District, East Kotawaringin Regency. On behalf of PT. But Nadenggan. Total area 4,890 Ha. The validity period has been extended for 35 years since 2000 based on the Decree of the Head of BPN No.20/HGU/BPN/99. (Hanau Estate) - BPN Decree No. 11/HGU/BPN/2005 on 18 February 2005. HGU Certificate No.11 Kalang, Sandul, Tanjung Rangas Serabi and Tanjung Paring Villages, Central Seruyan and Hanau Districts, Seruyan Regency. On behalf of PT. But Nadenggan. Total area 12,172,111 Ha. It has been extended based on Decree of the Head of BPN No.11/HGU/BPN/2005 for 35 years since 2005 (Tanjung Paring Estate, Tasik Mas Estate and Langadang Estate). <p>Location Permit</p> <ul style="list-style-type: none"> - Decree of the Regent of Seruyan Number: 45 of 2004 dated 31 March 2004 amending the Decree of the Regent of Seruyan Number 14 of 2003 dated 30 April 2003 concerning Location Permits for the 	Complied

		<p>purposes of developing oil palm plantations from Lestari Unggul Jaya to PT. Tapian Nadenggan in the Villages of Sandul and Causei, Central Seruyan, Tanjung Hara and Asam Baru Districts, Hanau District, Seruyan Regency. Changes in location permit area from 9,100 ha to 12,178,308 ha. Whereas from a location covering an area of 12,178,308 Ha, a location permit was granted for a plantation covering an area of 12,150,528 Ha. Meanwhile, the remaining 27,780 Ha is designated as a location for the construction of a Palm Oil Factory (PMKS). Location Permit Maps are available at a scale of 1:250,000.</p> <p>Environmental Permit</p> <ul style="list-style-type: none"> - Have an environmental permit in the form of an AMDAL which was first issued in 1997 and ratified based on the Decree of the Minister of Agriculture No. 017/ANDAL/RKL-RPL/BA/VIII/1997 for PT. Lestari Unggul Jaya. - Environmental permit based on Seruyan Regent Decree No. 188.45/402/2017 dated 14 September 2017 concerning Environmental Permits for the Development of Palm Oil Plantations and Other Supporting Facilities for Changes in Environmental Management and Monitoring by PT Tapian Nadenggan. The location of the activity is in Sandul Village, Derangga Village, Batu Ampar District, Hanau District, Seruyan Raya District, Seruyan Regency, Central Kalimantan Province. <p>Business Permit</p> <p>PT Tapian Nadengan's plantation business permit (IUP) as stated in the Seruyan Regent's Decree No.188.45/194/2015 dated 15 May 2015 concerning Adjustments to Plantation Business Permit (IUP) PT Tapian Nadenggan.</p>	
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<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>- Critical (Major) compliance -</p>	<p>Based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2010.</p> <p>Based on the results of interviews with community representatives from Derangga Village and Sandul Village, the village officials said that there were no negative issues related to land acquisition in the company area. Land acquisition has been completed with an agreement between the company and the previous landowner.</p> <p>It is also known that previously the compensation process was carried out directly to the landowner and until now there have been no problems related to the land compensation process. It was also informed that there are no customary rights in or near the PT Tapan Nadenggan concession area.</p>	<p>Complied</p>
<p>4.5.3</p>	<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>- Minor compliance -</p>	<p>Based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2010.</p> <p>Similar information was also obtained from interviews with representatives of Sandul and Derangga Village who stated that in the last ten years there had been no land compensation process. The village representative stated that the compensation process in the past had been based on the agreement of both parties without any intimidation.</p> <p>Based on the results of field observations at Langadang Estate and also a review of the company's operational map documents, there are several areas that have not been compensated by the company within the company's HGU. One of the landowners interviewed by the auditor (Tanjung Paring Village) explained that their land was indeed in the company's HGU area but compensation had not been carried out and the community was also unwilling. The landowner also explained that to</p>	<p>Complied</p>

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		date there have been no conflicts with the company and there are no obstacles for them to access their land.	
4.5.4	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. - Minor compliance -	Based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2010. As a result of interviews with representatives of Sandul and Derangga Village, local communities do not experience any restrictions regarding access to water and food in the company's operational areas, except for conservation areas where there is a prohibition on destroying or hunting protected animals.	Complied
4.5.5	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. - Minor compliance -	As explained on 3.4.1 and 3.4.2, companies can show evidence of social impact assessment documentation with FPIC approach that has been carried out by involving various key parties, such as representatives of village head, government agencies and also the community around the company. An assessment of social and environmental impacts is also included in the AMDAL (2006) report owned by the company, in which in the document the sustainability of the development of the company's palm oil plantations and mills has considered environmental and social aspects of the community.	Complied
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. - Minor compliance -	As explained in indicators 4.5.2, based on the results of interviews with community representatives from Derangga Village and Sandul Village, the village officials said that there were no negative issues related to land acquisition in the company area. Land acquisition has been completed with an agreement between the company and the previous landowner. It is also known that previously the compensation process was carried out directly to the landowner and until now there have been no problems related to the land compensation process. It was also informed that	Complied

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		<p>there are no customary rights in or near the PT Tapian Nadenggan concession area.</p> <p>The land rights documents owned by the company are still valid and acquisition refers to government regulations. Currently, there are no initial plans for opening new areas or updated land rights documents.</p>	
4.5.7	<p>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 cases of smallholders benefitting from agrarian reform or anti-drug programmes.</p> <p>- Minor compliance -</p>	<p>Based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2010.</p>	Not Applicable
4.5.8	<p>(C) New lands are not acquired in areas inhabited by communities in voluntary isolation.</p> <p>- Critical (Major) compliance -</p>	<p>Based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2010.</p>	Not Applicable
<p>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.</p>			
4.6.1	<p>(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.</p> <p>- Critical (Major) compliance -</p>	<p>The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/I/003 dated 1 July 2014, revision 01 dated 8 November 2017 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. Based on public consultation with community representatives from Derangga Village and Sandul Village known that they know about the procedure through the socialization given and they agree with the procedure.</p> <p>Based on auditor observation, this procedure available on each estate unit and accessible to stakeholders.</p>	Complied
4.6.2	<p>(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and</p>	<p>The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/I/003 dated 1 July 2014, revision 01 dated 8 November 2017. The procedure is described how to calculate and</p>	Complied

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	<p>implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p> <p>- Critical (Major) compliance -</p>	<p>distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the company, the purpose is to ensure the area of plantation free from others right.</p> <p>Based on public consultation with community representatives from Derangga Village and Sandul Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the landowner and landowners are given the freedom to release their land without coercion.</p>	
4.6.3	<p>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).</p> <p>- Minor compliance -</p>	<p>Based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2010.</p> <p>As explained in indicators 4.5.2, based on the results of interviews with community representatives from Derangga Village and Sandul Village, the village officials said that there were no negative issues related to land acquisition in the company area. Land acquisition has been completed with an agreement between the company and the previous landowner.</p>	Complied
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>- Minor compliance -</p>	<p>Until the final assessment was carried out there was no area expansion or new planting. This is proven by the results of public consultations with the community. The certification unit can show land compensation documents including information about the measurement program, master map of the compensation area, land ownership documents, statement of release of land rights, map of the area to be compensated, receipt of compensation payment. The compensation process document has been signed by both parties and is known to local officials such as the village head, sub-district head and witnesses.</p>	Complied

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.			
4.7.1	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a procedure in place to identify people and/or community groups entitled to compensation presented in document No. SOP/SMART/SENS-CSR/SADV/I/003 dated 1 July 2014, revision 01 dated 8 November 2017. The procedure is described how to identify people and/or community groups entitled to compensation.</p>	Complied
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>- Critical (Major) compliance -</p>	<p>The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/I/003 dated 1 July 2014, revision 01 dated 8 November 2017. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right.</p> <p>Based on auditor observation, this procedure available on each estate unit and accessible to stakeholders.</p>	Complied
4.7.3	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.</p> <p>- Minor compliance -</p>	<p>The company can show recapitulation of previous landowners who have been compensated. Compensation is only made for the area within HGU areas owned by the company.</p> <p>Based on the results of interviews with management representatives, in fulfilling social responsibility the company has developed a CSR program for each year which informs the assistance to be provided along with the implementation schedule. It is known that the CSR program is a form of program which is the result of recommendations from the SIA study so that the form of community involvement in the preparation and evaluation of the SIA and CSR programs is carried out simultaneously.</p> <p>Based on the results of interviews with representatives of Sandul Village and Derangga Village, the village acknowledged that the company had</p>	Complied

		provided social assistance to the community and opened up employment opportunities for the local community.	
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. - Minor compliance -	Based on field observations, document review and public consultation with relevant stakeholders (Derangga and Sandul Villages), there are no issues related to land conflicts. Based on the results of field observations at Langadang Estate and also a review of the company's operational map documents, there are several areas that have not been compensated by the company within the company's HGU. One of the landowners interviewed by the auditor (Tanjung Paring Village) explained that their land was indeed in the company's HGU area but compensation had not been carried out and the community was also unwilling. The landowner also explained that to date there have been no conflicts with the company and there are no obstacles for them to access their land. Regarding the issue of plasma obligations that appeared in online media (https://www.tabengan.co.id/bacaberita/71483/ribuan-community-demo-pt-tapian-nadenggan-sinar-mas-group/) ,the company has carried out mediation and agreement with these villages. Based on the results of the meeting, PT Tapian Nadenggan is willing to provide compensation funds of IDR 800,000/ha/month for 15 months. After that, PT Tapian Nadenggan will implement other partnerships with transportation system patterns. Based on the explanation from the heads of Sandul Village and Derangga Village, regarding the partnership pattern, they are still waiting for a decision letter for prospective farmers (CP) from the Regent of Seruyan.	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	To anticipate conflicts, the company has a Social Conflict Handling SOP (SOP/SMART/SENS-CSR/SADV/I/002, dated July 1, 2014). The procedure is explained related to the stages of conflict resolution including land conflicts such as receiving information, mapping,	Complied

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	addresses any unresolved conflict through appropriate conflict resolution mechanisms. - Critical (Major) compliance -	analysing, implementing and handling to monitoring and evaluating follow-up. Regarding the issue explained in indicator 4.8.1, currently the process of providing land compensation and also implementing productive cooperation is still waiting for the decision of prospective farmers by the Regent of Seruyan. The company has shown a recording of the symbolic event of providing compensation funds witnessed by the Regent of Seruyan and the relevant Village on September 21 2023.	
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). - Minor compliance -	Based on explanation on relevant stakeholders (Derangga and Sandul Villages), There are no issues related to land grabbing and land acquisition using intimidation. This is also proven by the results of interviews with farmers from Tanjung Paring Village, where their land is in the company's HGU area, but the company has not provided compensation due to the farmers' unwillingness.	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). - Minor compliance -	The company shows a map regarding the locations of land areas where compensation has not yet been carried out for each unit, this is due to farmers' unwillingness to release land. This is in line with the explanation of interviews with farmers from Tanjung Paring Village, where their land is in the company's HGU area, but the company has not provided compensation due to the farmers' unwillingness.	Complied
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. - Minor compliance -	Until this audit ASA 2.1, Hanau POM not received/purchased FFB from smallholders. Based on audit that fact, this indicator is Not Applicable. FFB price was determined by government (<i>Dinas Perkebunan Provinsi Kalimantan Tengah</i>). Sample seen for FFB pricing period July 2023	Complied

		<p>according to FFB pricing letter No. 525/649/PPHP/DISBUN/2023 dated 4 August 2023. FFB price according to years age among others:</p> <ul style="list-style-type: none"> - 3 years: IDR 1,639.83 - 4 years: IDR 1,793.01 - 5 years: IDR 1,937.42 - 6 years: IDR 1,993.81 - 7 years: IDR 2,032.57 - 8 years: IDR 2,125.86 - 9 years: IDR 2,181.73 - 10 – 20 years: IDR 2,242.44 - 21 years: IDR 2,239.14 - 22 years: IDR 2,234.51 - 23 years: IDR 2,214.09 - 24 years: IDR 2,214.09 <p>PT Tapian Nadenggan – Hanau POM paid FFB from supplier according to the FFB price determined by Dinas Perkebunan Provinsi Kalimantan Tengah.</p>	
5.1.2	<p>(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>Until this audit ASA 2.1, Hanau POM not received/purchased FFB from smallholders. Based on audit that fact, this indicator is Not Applicable.</p>	Not Applicable
5.1.3	<p>(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p> <p>- Critical (Major) compliance -</p>	<p>Until this audit ASA 2.1, Hanau POM not received/purchased FFB from smallholders. Based on audit that fact, this indicator is Not Applicable.</p>	Not Applicable
5.1.4	<p>(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where</p>	<p>Until this audit ASA 2.1, Hanau POM not received/purchased FFB from smallholders. Based on audit that fact, this indicator is Not Applicable.</p>	Not Applicable

	<p>requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and repayments through FFB price reductions for replanting and/or, other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p>		
5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>Agreement/contract was made between FFB suppliers and mill, describing FFB specification required, contract period, determination of FFB pricing, and term of payment. Information of FFB set was available to the FFB suppliers and the commitment was stated in the procedure. The selection and evaluation of supplier/vendor was based on capability of supplier and vendor to supply required inputs and or services. Specification of inputs and or services required was communicated to the supplier/vendor through tender document or request for quotation.</p> <p>Sample seen:</p> <ul style="list-style-type: none"> - FFB Contract on behalf of Lestari Unggul Jaya Estate, PT. Primasentosa Pratamaputra. "Perjanjian Pengolahan Tandan Buah Segar" dated 31 December 2020, valid from 1 January 2021 until 31 December 2025. - FFB Contract on behalf PT Indotruba Timur "Adendum Perjanjian Jual beli Tandan Buah Segar (TBS) Kelapa Sawit No. 001/TBS/TN-ITR/V/2021-ADD1" dated 31 May 2022 until 31 May 2023. <p>All parties were understood the contractual agreement they enter into. All contractual agreements were fair, legal and transparent. All contract documents were found valid during audit. Both parties keep contract document.</p>	Complied
5.1.6	<p>(C) Agreed payments are made in a timely manner and receipts specifying price, weigh, deductions and amount paid are given.</p> <p>- Critical (Major) compliance -</p>	<p>FFB Purchase Agreement as documented contract has described the model of FFB Recording/documenting transactions between millers with intermediaries and/or the outgrowers. In chapter 3 mentioned that:</p>	Complied

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		<ul style="list-style-type: none"> • FFB price following the price determined by DISBUN (Plantation Agency) of Central Kalimantan on age 10 years (HD 10). • Payment performed by PT. Tapian Nadenggan in monthly basis, in 10 working days, counted from all original document received completely in Jakarta Office, consist of: <ul style="list-style-type: none"> ✓ Legal invoice ✓ Recapitulation of weighbridge card, which have been stamped and signed by Mill Manager and representative of FFB supplier. ✓ Tax document • If in 1 month, Plantation Agency of Central Kalimantan did not issue FFB Price, then the previous FFB Price will be used. • All payment will be performed by bank transfer to the account of FFB supplier. <p>The Mill has explained FFB price and pricing mechanisms for FFB in the agreement which described FFB specification required, contract period, determination of FFB pricing, and term of payment. PT Tapian Nadenggan - Hanau POM and the FFB supplier have signed the contract document as evidence that both parties have understood FFB pricing and pricing mechanisms for FFB. Document verified was "<i>Berita Acara Hasil Rapat Tim Penetapan Harga Pembelian TBS Kelapa Sawit Produksi Pekebun Di Provinsi Kalimantan Tengah</i>" for period July 2023.</p> <p>Specification of inputs and or services required was communicated to the supplier through agreement document or request for quotation. Outgrower recycling waste (e.g. EFB) is not practiced.</p> <p>Sample seen for FFB payment supplier PT Indotruba Timur period July 2023:</p> <ul style="list-style-type: none"> - Invoice No. 013/ITR/VII/2023; <i>Kwitansi Pembayaran</i> No. 013/ITR/VII/2023; FFB volume 1,834,880 kg; Penalty (station) 	
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		0.94%; FFB price IDR 2,242.44; Total price IDR 4,113,800; tax PPN 11%; tax PPh 22 0.25% Total IDR 4,556,034,564. - Bank transfer payment on 01/09/2023, evidence of transfer can be shown.	
5.1.7	Weighing equipment is verified by an independent third party on a regular basis. - Minor compliance -	The company showed Record of calibration for 2 (two) weighing equipment on palm oil mill: - Certificate of Test Results (No. 510/58/BID.IV/TJ/II/2023) by <i>UPTD Metrologi Legal Dinas Perindustrian, Perdagangan Koperasi & UKM Pemerintah Kabupaten Seruyan</i> for weighbridge brand ZM510-SD4 (No. 213251209) on 25 January 2023 and valid until 15 January 2023, based on RI Law Number 2 of 1981. - Certificate of Test Results (No. 510/57/BID.IV/TJ/II/2023) by <i>UPTD Metrologi Legal Dinas Perindustrian, Perdagangan Koperasi & UKM Pemerintah Kabupaten Seruyan</i> for weighbridge brand ZM510-SD4 (No. 093150308) on 25 January 2023 and valid until 15 January 2023, based on RI Law Number 2 of 1981.	Complied
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. - Minor compliance -	Until this audit ASA 2.1, Hanau POM not received/purchased FFB from smallholders. Based on audit that fact, this indicator is Not Applicable.	Not Applicable
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. - Critical (Major) compliance -	Until this audit, mill not received/purchased FFB from smallholders. Based on that fact, this indicator is Not Applicable.	Not Applicable
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	Based on interview with management representatives, unit management has engagement with the smallholders since 2012. The	Complied

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	<p>their needs for support to improve their livelihoods and their interest in RSPO certification.</p> <p>- Minor compliance -</p>	<p>land survey has conducted within that time until 2014. However, the smallholders did not agree with the cost calculation that propose by the unit of certification.</p> <p>There is no new plan for smallholders' engagement until this audit.</p>	
5.2.2	<p>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).</p> <p>- Minor compliance -</p>	<p>Based on interview with management representatives, unit management has engagement with the smallholders since 2012. The land survey has conducted within that time until 2014. However, the smallholders did not agree with the cost calculation that propose by the unit of certification.</p> <p>There is no new plan for smallholders' engagement until this audit.</p>	Complied
5.2.3	<p>Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.</p> <p>- Minor compliance -</p>	<p>Based on interview with management representatives, unit management has engagement with the smallholders since 2012. The land survey has conducted within that time until 2014 (Village Kalang, Sandul Tanjung Paring, Tanjung Hara). However, the smallholders did not agree with the cost calculation that propose by the unit of certification. Land provide/available is not suitable (marginal soil, flooding risk) half of land available also is in forest area.</p> <p>There is no new plan for smallholders' engagement until this audit.</p> <p>PT Tapian Nadenggan in 2023 was made cooperation in the form of productive cooperation with local cooperative (Koperasi Danau Seluluk – covering 9 village: village Kalang, Sandul, Tanjung Rangas, Tanjung Paring, Panimba Raya, Tanjung Ara, Derangga, Pembuang Hulu 1 & Pembuang Hulu 2). Cooperation in the form of FFB transportation provision.</p>	Complied
5.2.4	<p>(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.</p> <p>- Critical (Major) compliance -</p>	<p>Based on interview with management representatives, unit management has engagement with the smallholders since 2012. The land survey has conducted within that time until 2014 (village Kalang, Sandul Tanjung Paring, Tanjung Hara). However, the smallholders did not agree with the cost calculation that propose by the unit of</p>	Complied

		<p>certification. Land provide/available is not suitable (marginal soil, flooding risk) half of land available also is in forest area.</p> <p>There is no new plan for smallholders' engagement until this audit.</p> <p>So that there is no training provided on pesticide handling. PT Tapian Nadenggan provide the other training for surrounding community to improve their livelihood with CSR program such as: freshwater fish cultivation/keramba.</p> <p>CSR program and its realisation are available.</p>	
5.2.5	<p>The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.</p> <p>- Minor compliance -</p>	<p>Based on interview with management representatives, unit management has engagement with the smallholders since 2012. The land survey has conducted within that time until 2014 (village Kalang, Sandul Tanjung Paring, Tanjung Hara). However, the smallholders did not agree with the cost calculation that propose by the unit of certification. Land provide/available is not suitable (marginal soil, flooding risk) half of land available also is in forest area.</p> <p>There is no new plan for smallholders' engagement until this audit.</p>	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	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a non-discrimination and equal opportunity policy in place as indicated in the GAR Social and Environmental Policy (GSEP) document which was passed on October 1, 2022. It states that the company provides equal opportunities for all workers and embraces diversity without regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or trade union membership and ensure that workers are protected from acts of discrimination at all stages of the employment relationship.</p>	Complied

		The results of interviews with workers, representatives of labor unions and representatives of the gender committee for each unit also obtained information that there were no indications of discrimination against religion, ethnicity, gender, and regional origin in the process of accepting employment.	
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>- Critical (Major) compliance -</p>	Based on employee registration documents period 2022 and 2023, companies (Mill and Estates) have provided equal opportunities and treatment in employment opportunities. This is evidenced by the diversity of tribes accepted for work (local and outside Kalimantan). Results of interviews with workers' representatives (estate and mill operators) and employees' gender committee officials also obtained information that there was no indication of discrimination based on religion, ethnicity, gender and regional origin in the job hiring process.	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>- Minor compliance -</p>	<p>There are no changes from the previous year's audit of the procedure document, the company shows procedures related to recruitment, selection, hiring access to training and promotion which are generally described in the <i>Perjanjian Kerja Bersama</i> for the period 2022 to 2024 written in Bahasa. In general this procedure describes:</p> <ul style="list-style-type: none"> • Recruitment of workers is based on needs and adjusted to the capabilities of the company. • Candidate must be at least 18 years old at the time of recruitment. • Recruitment of workers is based on the abilities, skills, and assessment of prospective workers. • The company is authorized to place, transfer and promote employees in accordance with applicable regulations. <p>Apart from being listed in the <i>Perjanjian Kerja Bersama</i>, the company also has other procedures in the form of Policies, SOPs, Internal Memorandums, and others related to recruitment, selection, hiring</p>	Complied

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		<p>access to training and promotion. These procedures have been documented for all workers and their representatives.</p> <ul style="list-style-type: none"> • Recruitment: according on SOP <i>Rekrutmen dan Seleksi Karyawan</i> No. SOP: AA-HR- 305.2-R0 dated 1 February 2009 regarding "<i>Penerimaan Karyawan Baru</i>" (Recruitment and Selection of Employee), the company will accept new employee based on their capabilities and qualifications. • Promotion: according on SOP <i>Promosi dan Mutasi</i> No: KHI-smart/010-00, dated 1 August 2017. The procedure has regulated on promotion, job description. <p>Based on interviews with workers (harvesters, pesticide sprayers, and mill operators), the workers had a sufficient understanding of the procedures related to recruitment, selection, hiring access to training and promotion</p>	
6.1.4	<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>- Minor compliance -</p>	<p>Based on field observation, interviews with the union worker, it is known that there were no discriminatory in pregnancy testing given by the company. The pregnancy test conducted only to ensure that no pregnant workers in any agrochemical works such as pesticide application and fertilizing activities proven by there was no requirement regarding pregnancy test in recruitment SOP, job hiring announcement, and medical test during recruitment.</p> <p>Based on the interview with women workers on spraying activity in estate, there was no pregnancy test during recruitment process. The pregnancy test only carried out for female workers to make sure that they do not do any agrochemical works when pregnant.</p>	Complied
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>- Critical (Major) compliance -</p>	<p>Gender committees had been formed and still active in all unit Estate and Mill which are chaired by the coordinator along with the head of gender committee. The main objective of forming a gender committee</p>	Complied

		<p>is to provide a forum that can accommodate the aspirations or complaints of workers (especially women).</p> <p>Gender Committee consider matters such as socialization on women’s rights, childcare facilities to be provided by the growers and millers, women to be allowed to breastfeed up to nine months before resuming chemical spraying or usage tasks, and women to be given specific break times to enable effective breastfeeding. Organization has also set several signboards about breastfeed up to nine months before resuming chemical spraying or usage tasks. It was observed that has been assembled on main access road and crowd locations such as: division office and housing area.</p> <p>Based on the interviews with workers, they also knew of the existence of the gender committee because it had been routinely socialized by its management. The results of this the workers given equal opportunities for all genders (male or female).</p>	
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>PT Tapian Nadenggan has stated about the wages for workers base on Decree of Governor Kalimantan Tengah Surat Keputusan No. 188.44/472/2022, dated 06 December 2022; regarding: “Upah Minimum Kabupaten/Kota Tahun 2023”, for Seruyan Regency the minimum wage amount of Rp 3,594,095.56.</p> <p>PT Tapian Nadenggan composes the structure and scale of wage the 2023 based on Surat Keputusan No. 006/HR PSM/CEO/01/2023 valid since 01 January 2023. This wage scale structure is a determination of wages for permanent workers (PT) based on class, rank/position.</p> <p>Recordings are available in the employee's salary slip salary payment. Salary payment was paid every month at the next month (maximum date 7th) via Automatically Teller Machine. Samples was taken for permanent workers (harvester and mill operator) and PKWT workers (fruit-loose pickers and grading workers). Based on verification of salary documents for period July and August 2023 at each Estate and Hanau</p>	Complied

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		POM, shows that workers at the same level and year of work, get same basic salary, which is in accordance with the provisions issued by the company and remuneration system which is updated annually adjusted to the Management Decree.	
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	<p>(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> <p>- Critical (Major) compliance -</p>	<p>PT Tapian Nadenggan has stated about the wages for workers base on Decree of Governor Kalimantan Tengah Surat Keputusan No. 188.44/472/2022, dated 06 December 2022; regarding: "Upah Minimum Kabupaten/Kota Tahun 2023", for Seruyan Regency the minimum wage amount of Rp 3,594,095.56.</p> <p>PT Tapian Nadenggan composes the structure and scale of wage the 2023 based on Surat Keputusan No. 006/HR PSM/CEO/01/2023 valid since 01 January 2023. This wage scale structure is a determination of wages for permanent workers (PT) based on class, rank/position.</p> <p>Based on verification the Salary Slip, for example worker with Employee Number 07052 (Langadang Estate) and Employee Number 22031 (Tanjung Paring Estate), it is known that the payment of workers' wages for that month is in accordance with the minimum wage set by the government. Apart from the provision of the minimum wage, the company also provides other wages in the form of allowances, premium and other deductions.</p> <p>All the documentation of the pay and working condition such as agreement letter, daily record of worker employment, overtime and payslip are available in Bahasa Indonesia and understood by the workers. No illiterate workers reported within this certification scope.</p>	Complied
6.2.2	<p>(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</p>	<p>Agreement of employment for workers has been included in the <i>Perjanjian Kerja Bersama</i> (PKB) period 2022-2024. The PKB document has registered to Manpower Agency in Seruyan Regency as per</p>	Complied

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	<p>dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed.</p> <p>- Critical (Major) compliance -</p>	<p>document “<i>Surat Keputusan Kepala Tenaga Kerja dan Transmigrasi Kabupaten Seruyan Nomor: 560/203/DISNAKERTRANS/II/2022 tentang Perjanjian Kerja Bersama Antara PT Tapian Nadeggan dengan Serikat Pekerja Perkebunan PT Tapian Nadeggan (Unit Hanau Estate, Unit Tasik Mas Estate, Unit Tanjung Paring Estate, Unit Langadang Estate dan Unit Hanau Mill- Hanau KCP)</i>”, that was signed by Head of Manpower Agency dated 08 March 2022.</p> <p>The PKB regulates the rights and obligations of employees, for example, employees’ rights in association, hiring workers, wages, working hours, overtime calculation, social security, and rights and obligations other employees. All information at PKB provided in several stakeholders is in accordance with the terms and language used, for example in the form of reports and the contents of the report. Delivery of Information is delivered in Bahasa Indonesian, there is able understood by employees and stakeholders</p>	
<p>6.2.3</p>	<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>- Critical (Major) compliance -</p>	<p>Agreement of employment for workers has been included in the <i>Perjanjian Kerja Bersama</i> (PKB) period 2022-2024. The PKB document has registered to Manpower Agency in Seruyan Regency as per document “<i>Surat Keputusan Kepala Tenaga Kerja dan Transmigrasi Kabupaten Seruyan Nomor: 560/203/DISNAKERTRANS/II/2022 tentang Perjanjian Kerja Bersama Antara PT Tapian Nadeggan dengan Serikat Pekerja Perkebunan PT Tapian Nadeggan (Unit Hanau Estate, Unit Tasik Mas Estate, Unit Tanjung Paring Estate, Unit Langadang Estate dan Unit Hanau Mill- Hanau KCP)</i>”, that was signed by Head of Manpower Agency dated 08 March 2022.</p> <p>All information at PKB provided in several stakeholders is in accordance with the terms and language used, for example in the form of reports and the contents of the report. Delivery of Information is delivered in Bahasa Indonesian, there is able understood by employees and stakeholders.</p>	<p>Complied</p>

		<p>The regulations explain, among other things:</p> <ul style="list-style-type: none"> • Clause 10. Working days and hours <ul style="list-style-type: none"> - Working hours in the company are 7 hours a day and 40 hours a week. - Work done more than 7 hours a day and 40 hours a week is considered overtime work if you work more than working hours. • Clause 11. Overtime Work <p>Overtime can be done for a maximum of 4 hours in 1 day and 18 hours in 1 week.</p> • Clause 13. Annual Rest <p>Every worker who has worked for 12 consecutive months is entitled to an annual rest of 12 working days with full pay.</p> • Clause 14. Maternity break/abortion, Menstruation, Sexual harassment <p>Female workers who are going to use maternity leave must submit a written application to the company accompanied by a statement from the doctor and midwife who treats them.</p> 	
6.2.4	<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>- Critical (Major) compliance -</p>	<p>The company already has a list of facilities and infrastructure for employees for the 2023 period, such as housing, day-care, houses of worship, clinics, sports facilities and so on.</p> <p>From the results of field observations in residential areas and interviews with workers and trade unions, it is known that the company has provided housing, infrastructure and facilities that are proper/in good condition to workers such as houses, clean water facilities, prayer facilities, sports, first aid centers and others. The condition of the house is permanent and has good sanitation. From the interviews it was also known that in each housing location there is a day-care, trash bin and others.</p>	Complied

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6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>PT Tapian Nadenggan has allowed the employee to provide several "shops" around employee housing locations that provide daily basic necessary.</p> <p>The traditional markets in Sandul with the range of +/- 2.5 Km from Tanjung Paring Estate, every payday trader will be closer to the location of the estate to trade the basic needs.</p>	Complied
6.2.6	<p>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.</p> <p>- Minor compliance -</p>	<p>PT Tapian Nadenggan calculates a living wage year 2023 using the benefit approach that the company has provided to workers, including job support, rice allowances, facilities (provision of facilities: schools (including school transportation), housing, clean water, polyclinics (health), etc, with the following calculations:</p> <ul style="list-style-type: none"> • Basic salary • <i>THR</i> allowance per month • Rice allowance • Electrical allowance • Housing facilities • Water facilities • School • Medical facilities (Clinic) • Kinder garden <p>Based on the results of the auditor's verification that the determination of living wage has exceeded the minimum wage set by the government and the calculation is also based on actual and rational prices at the location of the certification unit.</p>	Complied

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	<p>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> <p>- Minor compliance -</p>	<p>Based on Employee List in Estate and Mill of July and August 2023 period, PT Tapan Nadenggan using permanent worker for all core work and specified contracted worker (<i>PKWT</i>) for maintenance work.</p> <p>Overall, the company did not employ casual worker anymore.</p>	Complied
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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	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>There are no changes related to the freedom of association policy contained in the GAR Social and Environmental Policy (GSEP) document. This policy was ratified on September 12, 2019, by the Head of Policy and Compliance Division. This policy explains the company's commitment to giving workers the freedom to form trade unions.</p> <p>Based on the results of interviews with the labor union, the company has facilitated workers in forming a labor union by providing facilities in the form of rooms for meetings and not intervening in trade union activities. The results of interviews with workers revealed that trade union membership is voluntary.</p> <p>Based on the explanation above, it can be concluded that the company has and is implementing policies related to Labor Unions.</p>	Complied
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<p>6.3.2</p>	<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>- Minor compliance -</p>	<p>PT Tapian Nadenggan – Hanau has facilitated the formation of a workers' union, namely the Independent Workers' Union (SPM) which has been registered with the relevant department based on the Decree of the Head of the Seruyan Regency Manpower and Transmigration Service No. 560/119/DISNAKERTRANS/II/2018 concerning Recording of the Structure of the Independent Workers Union of PT. Tapian Nadenggan PMKS Unit and KCP Hanau on February 6, 2018. The chairman of the SPM is M. Hasani. Changes to the structure of the Hanau Mill Workers Union were carried out in 2022, which were requested for approval from the Seruyan Regency Manpower and Transmigration Service on 09 June 2022 and recorded at the Seruyan Regency Manpower and Transmigration Service according to the Decree of the Head of Service No. 560/836/Disnakertrans/XII/2022 dated 08 December 2022 with the following management composition; Chairman: Alhakim, Deputy Chairman: Bambang Sukirno, Secretary: Miftakul Amin, Treasurer: Lasiman and BPK: Bastian Matondang.</p> <p>A Collective Labor Agreement (PKB) is available between PT. Tapian Nadenggan with the Plantation Workers Union for the period 2022 - 2024 in accordance with the Decree of the Head of the Seruyan Regency Manpower and Transmigration Service No. 560/203/DISNAKERTRANSPAR/III/2022 dated 08 March 2022 which is valid for 2 years until 14 February 2024. The PKB regulates industrial relations in its entirety starting from work conditions, normative employment rights, settlement of industrial relations, and others described in 32 articles starting from the Definition to the Conclusion. The PKB was signed by management representatives and labor union representatives in each estate and ratified by the Head of the Seruyan Regency Manpower and Transmigration Service.</p> <p>Recording of employee and company meetings in:</p>	<p>Complied</p>
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		<ul style="list-style-type: none"> - LKS (<i>Lembaga Kerjasama</i>) Bipartite meeting record at TPRE on 8 August 2023. The meeting discussed about PPE and RSPO external audit preparation. - LKS Bipartite meeting record at HNAM on 24 June 2023. The meeting discussed about road repairing and medical check-up for workers. - LKS Bipartite meeting record at TMSE on 23 August 2023. The meeting discussed about fire prevention. - LKS Bipartite meeting record at LNGE on 29 August 2023. The meeting discussed about well and fire warning. 	
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>- Minor compliance -</p>	<p>The results of interviews with representatives of labor unions, obtained information that the company has facilitated workers in forming labor unions by providing facilities in the form of meeting rooms and not intervening in labor union activities. The results of interviews with workers at Mill and Estate (harvesting, upkeep, and processing), obtained information that the company has provided freedom of association, and that union membership is voluntary.</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>- Minor compliance -</p>	<p>The Company already has in possession of a Circular regarding the prohibition of child labor as stated in number SE 002/SE-HRDV/03/09 made by the HR Director, explaining, among other things, the implementation of the Act. No. 13 of 2003 concerning employment, article 68 concerning the prohibition of employing children, it is hereby conveyed that in the process of hiring employees, the minimum age limit is 18 years.</p> <p>In addition, the company also had collective worker agreement Period 2022 - 2024 between PT Tapan Nadenggan and Serikat Pekerja Perkebunan which has been declared by Manpower Agency of Seruyan Regency through Decree No. 560/203/DISNAKERTRANS/III/2022 dated</p>	Complied

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		6 March 2022. The agreement also informs about minimum age for worker, where the minimum age of workers is 18 years (Clause 8). In addition to having a policy that regulates the minimum age of employment for workers, the certification unit also contains clauses regarding child protection and the prohibition of hiring workers under the age of 18 in any agreement with contractors.	
6.4.2	(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. - Critical (Major) compliance -	Based on the verification of the Worker's List document in August 2023, there were no workers who were under 18 years of age at the time of initial recruitment. In addition, there are also no students who are carrying out work practices in company operations. The results of interviews with the Office of Cooperatives, Trade and Labor Agency of Seruyan District and representatives of the workers' union at Estate and Mill found that there were no workers under the age of 18 and for the past year there had been no incidents of sexual harassment in the company's work environment.	Complied
6.4.3	(C) Young person maybe employed only for non-hazardous work with protective restrictions in place for that work. - Critical (Major) compliance -	As explained in 6.4.2, there were no employees who worked under the age of 18 years.	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 protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live. - Minor compliance -	As a form of socialization, the company has posted warnings regarding the prohibition of child labor at several locations within the operational area. In addition, based on the results of interviews with contractors and internal stakeholders (worker union and committee gender), it was conveyed that the parties were aware of the prohibition on work practices involving child labor, forced labor, and workers from human trafficking.	Complied
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			

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<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. - Critical (Major) compliance -</p>	<p>The company has a policy to prohibit all forms of sexual harassment and all other forms of harassment which are indicated in the GAR Social and Environmental Policy (GSEP) document. The policy was approved on October 1, 2022, by the Head of Upstream, CEO of Down Stream & Commercial, Executive Director & CFO, and MD of Sustainability & SSE. It is stated that the company does not tolerate acts of sexual harassment and any other forms of harassment and violence.</p> <p>Based on the results of interviews with workers' unions in the plantations and factories, it was found that there were no issues or acts of sexual harassment or immoral acts that occurred within the company's operational environment. This was again reinforced by the results of verification of the complaint logbook, where there were no reports, complaints, complaints recorded regarding acts of sexual harassment or immoral acts within the company from 2022 until the audit took place.</p>	<p>Complied</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. - Critical (Major) compliance -</p>	<p>There are no changes related to the protect the reproductive rights policy contained in the GAR Social and Environmental Policy (GSEP) document. This policy was ratified on September 12, 2019, by the Head of Policy and Compliance Division. The policy explains that every worker is entitled to receive protection against sexual harassment in the workplace and Sexual harassment is an offense and if convicted of sexual abuse offenders will be penalized in accordance with applicable regulations. The committee gender has socialized to the employees and the representatives of the committee gender are available in each division.</p> <p>The company has a policy related to pregnant women as stated in the CLA document for the period 2022 - 2024 which was legalized on 6 March 2022, by the team of employers and the team of labor unions and registered on government based on Manpower Agency of Seruyan Regency through Decree No. 560/203/DISNAKERTRANS/III/2022). In point 4 of article 17 of the policy it is explained that "women workers</p>	<p>Complied</p>

		<p>who feel sick during menstruation, based on a medical examination are given a maximum of 2 (two) days of rest with full wages and notify the appointed health officer or foreman".</p> <p>Based on the results of interviews with female workers in Tanjung Paring Estate, Tasikmas Estate and Hanau Estate, it was stated that the company had provided protection for women's reproductive rights including the provision of menstruation leave, maternity leave and provided other alternative jobs for workers who handle chemicals if they were pregnant or breastfeeding.</p>	
6.5.3	<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>- Minor compliance -</p>	<p>The company has identified the need of expectant mother and new mother in a documentation. Based on the document, the needs of new mother that have been identified among others to consult the health of their fetuses and babies, to get proper medical check-up and vitamins, a place and paramedic (nurse and midwife) to give proper birth, daycare/creche, emergency response, etc.</p> <p>Management has fulfilled their need by providing:</p> <ul style="list-style-type: none"> - Clinic including company's doctor and paramedic, for getting regular check-up, consultation and giving birth. - Monthly <i>`Posyandu`</i> as an event to check their maternity (fetuses) and babies under 5 years old, to give consultations and vitamins. - Maternity leave: 3 months including before and after giving birth in accordance with legal regulation. - Company's ambulance for emergency responds, to get to nearest hospital. - Day-care <p>Based on interview with Gender Committee, audit team get statement that company gave opportunity to breastfeed her baby during working time. Pre-natal and ante-natal treatment was provided. Vaccination</p>	Complied

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		program for the baby was accommodated in coordination with medical centre/ <i>Pusat Kesehatan Masyarakat</i> in district level.	
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>- Minor compliance -</p>	<p>The company has the system to handling complaints and grievances in the <i>SOP Penanganan Pengaduan dan Konflik</i> (SOP/SMART/SUST/IV/003 last revision on 8 March 2022). The scope of this procedure includes recording of complaints and conflicts, rating, communication, planning, handling, monitoring and reporting of the handling of complaints and conflicts originating from internal and external parties of the company. This procedure also includes handling reports of sexual harassment and acts of violence that occur within the company's operational permits. The procedure has set the dispute resolution in an appropriate manner, ensuring the anonymity of complainants, protecting the Human Rights Defenders, community spoke persons, and whistle blowers where requested. The system ensures that there is no risk of reprisal or intimidation to the complainants. If no deal achieved, every party might deliver the case to the lawsuits or RSPO complaint panel.</p> <p>Moreover, the company has formed a Gender Committee as a place to submit grievance related sexual harassment or violation of reproductive rights. Based on interview with Gender Committee and women workers, are known that there is no negative issue related to sexual harassment or violation of reproductive rights in the last one year.</p>	Complied
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 	<p>The company has a policy against forced or bonded labor or debt bondage and is taking steps to prevent it. Procedures related to human resource management indicate that each worker has an employment agreement that describes a specific job description. Based on the employee list for July and August 2023 and field observations, it is known that there are no migrant workers or information about forced labor. Each worker has a work agreement that describes a specific job description, wages received, the validity period of the contract and there</p>	Complied

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	<ul style="list-style-type: none"> • 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>- Critical (Major) compliance -</p>	<p>is no replacement of the contract without prior consultation and approval from the worker.</p> <p>Based on employee data, most of the workers come from the local community. They have a recruitment process in place in the company and comply with the applicable hiring procedures.</p> <p>Based on the interviews with workers, worker union, and the Manpower Office of Seruyan Regency, it is known that there is no issue of forced labor at the company. The results of the document review also show that every worker has a work bond with a company that has clearly regulated their rights and obligations. Implementation of work and overtime work is in accordance with the agreement. There were no issues regarding the withholding of identity documents, withheld wages, payments during the recruitment process and other employment issues.</p>	
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>- Critical (Major) compliance -</p>	<p>Based on the results of the interviews and review of the labor list documents, information was obtained that there were no foreign workers working at PT Tapian Nadenggan. The status of workers working at PT Tapian Nadenggan include permanent workers and contract workers, all of whom have been equipped with work agreements that regulate work mechanisms starting.</p>	Complied
Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<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>- Critical (Major) compliance -</p>	<p>The certification unit have persons that responsible for the OHS program within the organizational structure of Committee of Occupational Health and Safety (<i>P2K3</i>) established in each management unit. The <i>P2K3</i> team has received approval from the Head of <i>Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Tengah</i>, and the <i>P2K3</i> secretary is a certified occupational health and safety expert. This is the example OHS Committee that has been ratified by related agencies:</p> <ul style="list-style-type: none"> - Approval document for the Occupational Safety and Health Advisory Committee (P2K3) at PT Tapian Nadenggan – Hanau Estate based 	Complied

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		<p>on the Decree of the Head of the <i>Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Tengah</i> (No. 267/DISNAKERTRANS/IX/2022) on 16 September 2022 with a secretary on behalf of Zulfan Effendi (108797/PK3/AJ/31/2022/P0).</p> <ul style="list-style-type: none"> - Approval document for the Occupational Safety and Health Advisory Committee (P2K3) at PT Tapian Nadenggan – Tasik Mas Estate based on the Decree of the Head of the <i>Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Tengah</i> (No. 92/DISNAKERTRANS/VI/2023) on 12 June 2023 with a secretary on behalf of Ihsanul Hakim Aritonang (0048220523/Q-AK3U/31/VI/2023). - Approval document for the Occupational Safety and Health Advisory Committee (P2K3) at PT Tapian Nadenggan – Tanjung Paring Estate based on the Decree of the Head of the <i>Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Tengah</i> (No. 283/DISNAKERTRANS/X/2022) on 17 October 2022 with a secretary on behalf of Sutrisno (0054310723/Q-AK3U/31/VII/2023) - Approval document for the Occupational Safety and Health Advisory Committee (P2K3) at PT Tapian Nadenggan – Hanau Mill / Hanau KCP based on the Decree of the Head of the <i>Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Tengah</i> (No. 118/DISNAKERTRANS/VIII/2023) on 17 October 2022 with a secretary on behalf of Yudhi Wicaksono (16448/PK3/AJ/31/2017/P2). - Approval document for the Occupational Safety and Health Advisory Committee (P2K3) at PT Tapian Nadenggan – Langadang based on the Decree of the Head of the <i>Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Tengah</i> (No. 137/DISNAKERTRANS/VIII/2023) on 31 August 2023 with a secretary on behalf of Ihsanul Hakim Aritonang (0048220523/Q-AK3U/31/VI/2023). 	
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		<p>OHS committee (P2K3) routinely conducts monthly meetings on OHS issues in the workplace. The documentation of the meeting was recorded and stored well. Based on interviews to workers who are members of the P2K3 organization it is known that monthly meetings are always routinely conducted to discuss about OHS such as:</p> <ul style="list-style-type: none"> - Meeting record P2K3 of HNAE on 25 July 2023 concern about inspection and evaluation of contractors. - Meeting record P2K3 of TPRE on April 2023 concern about fire waste prohibition socialization. - Meeting record P2K3 of LNGE on 7 July 2023 concern about PPE and accident review. <p>As proof of the obligation to OHS implement, the company also sends mandatory reports to the relevant agencies for each unit, for example:</p> <ul style="list-style-type: none"> - Langadang Estate Quarter II P2K3 Activity Report on July 10, 2023. - Hanau Mill Quarter II P2K3 Activity Report on July 1, 2023. - Tasik Mas Estate Quarter II P2K3 Activity Report on July 14, 2023. 	
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>- Minor compliance -</p>	<p>Based on document verification show that the certification unit has procedures for handling emergency response and first aid in work accidents, including the following:</p> <ol style="list-style-type: none"> 1. SOP for Emergency Preparedness and Response with document number SOP/SMART/GENERAL/SADV/I/005. Rev 0.0 was passed on 01 July 2014 by the Head of Upstream. This SOP is intended as a guide in identifying. Prevent potential and overcome emergencies in estate, mill and other support units in Sinarmas Plantation areas 	Complied

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		<p>and their subsidiaries.</p> <ol style="list-style-type: none"> 2. SOP Design and Use of Hydrant with No. SOP/SMART/HESS-EHSD/SADV/I/014 dated 01 July 2014. 3. First aid SOP with No SOP/SMART/HESS-EHSD/SADV/1/011 dated 01 July 2014. 4. SOP/SMART/HESS-EHSD/SADV/1/005/Rev.00/01-Jul-14) Procedure of accident and occupational disease handling. <p>The certification unit has an emergency response structure, namely the emergency response structure at TSME, HNAM and LNGE. For example, the emergency response structure in LNGE consists of supervisors, namely the Estate Manager, chairman, general assistant, secretary, daily chairman, fire team, security team, removal team, evacuation team, health team and liaison team. The emergency response structure at LNGE was approved by the Chair of P2K3 on September 1, 2022. Some of the main tasks of each team include the Security Team tasked with preparing the necessary emergency response equipment, the Removal Team to move valuables from the scene of the incident to the required place. safe, the Evacuation Team is tasked with recording all damage to facilities and infrastructure, injured victims and fatalities.</p> <p>There are officers assigned to the field and work sites that have received first aid training in accidents as evidenced by training certificates. The officer is the First Aid officer who has been trained for example Kumaidi Certificate Number: 560/140/UPT-BPKS/P3K/V/2022 on 9 May 2022.</p> <p>Based on the results of field observations in the estate area and mill it is known that the first aid kit is in a complete condition with the number of 21 items in accordance with the rules and the contents of the first aid kit can be used at any time.</p> <p>Based on the results of field observations in the estate area and mill it is known that the company has installed OHS symbols, has a fire extinguisher, installed MSDS, and the evacuation route in the work area.</p>	
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		<p>The company also shows evidence of recording work accident records for each incident, for example recording work accidents on August 22 2023 against harvest workers at Tasikmas Estate. The recording is accompanied by a description of the occurrence of a work accident and a stage I work accident report (BPJS Employment form), a resident identity card and also a BPJS Employment participant card. These accident records are also used as a reference in the OHS program organized by the P2K3 team.</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>- Critical (Major) compliance -</p>	<p>The company has shown PPE Matrix Documents for Estates and Mill. The document describes the type of PPE that must be worn for each type of work. For example, in harvesting work, the PPE that must be used is a helmet, goggles, combination gloves, and boots. Based on the results of field in TSME, LNGE, HNAM and HNAM, it is known that workers have used PPE according to company standards. In addition, the worker also explained that if the PPE is damaged, the worker can report it to the foreman to ask for the replacement of the PPE.</p> <p>From observations at the Hanau and Langadang Estate material warehouses, the company provides PPE stocks of 10% of the total employees as replacement reserves, for example helmets, rubber boots, gloves, face shields and aprons.</p> <p>Based on the results of the field visit to the Hanau and Langadang Estate, it is known that there is a storage area for PPE and spray equipment as well as sanitation facilities for employees after the spraying work is completed. Based on the results of field visits and interviews with workers, it is known that workers have used PPE completely and company management always monitors workers regularly regarding the use of PPE properly and correctly.</p>	<p>Complied</p>
<p>6.7.4</p>	<p>All workers are provided medical care and covered by accident insurance. Costs incurred from work related incidents, leading to injury or illness, are</p>	<p>The company includes workers with <i>PKWTT</i> (permanent worker) and <i>PKWT</i> (contract workers) status/class and their dependents (workers' family members) into the <i>BPJS</i> Health and Labor program for all</p>	<p>Complied</p>

	<p>covered in accordance with applicable regulations or by the unit of certification if applicable regulations do not provide protection.</p> <p>- Minor compliance -</p>	<p>plantation units and factories. For example, proof of payment of <i>BPJS</i> Health and Labor in August 2023:</p> <ul style="list-style-type: none"> - <i>BPJS Ketenagakerjaan</i> for 636 workers & <i>BPJS Kesehatan</i> for 633 workers and 645 relations for Hanau Estate. - <i>BPJS Ketenagakerjaan</i> for 658 workers & <i>BPJS Kesehatan</i> for 647 workers and 520 relations for Tasik Mas Estate. - <i>BPJS Ketenagakerjaan</i> for 167 workers & <i>BPJS Kesehatan</i> for 167 workers and 357 relations for Hanau POM. - <i>BPJS Ketenagakerjaan</i> for 319 workers & <i>BPJS Kesehatan</i> for 319 workers and 266 relations for Langadang Estate. - <i>BPJS Ketenagakerjaan</i> for 629 workers & <i>BPJS Kesehatan</i> for 616 workers and 507 relations for Tanjung Paring Estate. <p>As proof that BPJS participation is active, the company shows BPJS claims for employees who experienced work accidents on August 22, 2023, against harvest workers at Tasikmas Estate. The recording is accompanied by a description of the occurrence of a work accident and a stage I work accident report (BPJS Employment form), a resident identity card and also a BPJS Employment participant card.</p> <p>Based on the interview with TSME, LNGE, HNAM and HNAM workers, concluded that all employees were aware of the medical service procedures in the event of an accident or illness. All employees interviewed also claimed to have a health BPJS card, if they went to a company clinic there was no fee at all. Based on interview with contractor representative, it is known that the accident insurance for contractor’s workers is covered by the head of contractor itself.</p>	
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6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance -	<p>The company is still consistent in monitoring the recording of occupational accidents by calculating the lost time accident (LTA). Recapitulation of work accidents with a formula to find the level of severity and frequency of accidents. This document informs the time period, the number of working days, the number of no effective working days, overtime, hours of work in total, the number of accidents, the number of working days lost, hours of work a year, the number of accidents a year, lost days a year. Calculation of Severity Rate and Frequency Rate is reviewed regularly, and monitoring will be evaluated at the monthly meeting of Committee of Occupational Health and Safety. The company shows records of LTA calculations for each unit, along with the details for the 2023 period:</p> <table border="1" data-bbox="1131 774 1765 1074"> <thead> <tr> <th>Unit</th> <th>FR</th> <th>SR</th> </tr> </thead> <tbody> <tr> <td>TMSE</td> <td>2,30</td> <td>13,79</td> </tr> <tr> <td>HNAE</td> <td>1,22</td> <td>6,10</td> </tr> <tr> <td>TPRE</td> <td>1,25</td> <td>1,25</td> </tr> <tr> <td>LNGE</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>HNAM</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table>	Unit	FR	SR	TMSE	2,30	13,79	HNAE	1,22	6,10	TPRE	1,25	1,25	LNGE	0.00	0.00	HNAM	0.00	0.00	Complied
Unit	FR	SR																			
TMSE	2,30	13,79																			
HNAE	1,22	6,10																			
TPRE	1,25	1,25																			
LNGE	0.00	0.00																			
HNAM	0.00	0.00																			

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	(C) IPM plans are implemented and monitored to ensure effective pest control. - Critical (Major) compliance -	PT Tapian Nadenggan has established SOP for Pests and Diseases Control, that available in the document No. SOP/SMART/MCAR/VII/TA-HPT. The process includes activities in controlling pest detection, census, control recommendations, control and evaluation. The procedures	Complied
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		<p>include setting out of technique to be implemented, chemical to be used, locations to be applied, and time frame for implementation. It was observed that all IPM program has been performed based on determined schedule.</p> <p>Integrated Pest Management (IPM) Plan for year 2023 was documented in the Division Work Program as verified in Tasik Mas Estate, Hanau Estate, Langadang Estate and Tanjung Paring consisted of:</p> <ul style="list-style-type: none"> - Detection of pests and diseases - Census of pests and disease - Planting and upkeep beneficial plant (host plant), e.g. <i>Turnera subulata</i>, <i>Antigonon leptopus</i> and <i>Casia cobanensis</i>. <p>IPM plan has include the following:</p> <ul style="list-style-type: none"> • Identification of potential pests and safe thresholds. • The techniques used (cultural, biological, mechanical and physical methods). • The native species used as part of the biological control method • Reducing the use of chemicals over a period. • No prophylactic use of pesticides. • Minimization of pesticide use. <p>Detection of leaf-eater caterpillar (UPDKS) was performed in monthly intervals. Plans and realization of early detection of pests and diseases was well documented. Total sample of leaf-eater caterpillar census is 5% of oil palm in 1 block. Sample seen for caterpillar census January – August 2023 there are no caterpillar detected in oil palm in Tasik Mas Estate, Langadang Estate, Tanjung Paring Estate and Hanau Estate. It was observed that no leaf-eater caterpillar detected in all Estates of PT Tapiro Nadenggan. PT Tapiro Nadenggan has planting beneficial plants</p>	
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		<p>(<i>Turnera subulata</i>, <i>Turnera ulmifolia</i>, <i>Antigonon</i>, <i>Casia tora</i>, <i>Casia cobanensis</i>) for habitat of natural enemy of caterpillar.</p> <p>Census of rodent are performed in three monthly intervals as documented in "<i>Rekap Hasil Sensus Tikus</i>" – Rodent census recapitulation. Based on census document, in Hanau Estate for period April 2023 there are 30,099 oil palm sample from Division I, II, II, IV and VI with rats' attack average 1.46%, no chemical application (rhodenticide) to control rats because the level attack was below threshold 5%. In Tasik Mas Estate period July 2023 there are 0.16% rats attack in division I, 0.74% in division II, 0% in division III, 0.14% in division IV and 1.09% in division V.</p> <p>Rodent control is using natural predator barn-owl (<i>Tyto alba</i>). Based on last census of barn-owl box (gupon), which documented in "<i>Rekapitulasi Monitoring Gupon</i>" period August 2023, described there is 140 barn-owl boxes in Tanjung Paring Estate, 72 boxes are active. In Tasik Mas Estate there are 146 barn-owl boxes which all active. In Hanau Estate there are 142 barn-owl boxes which 115 boxes active.</p>	
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>- Minor compliance -</p>	<p>Invasive species both from plant and animal species are not used by the unit of certification to control pest, unless monitoring of their spread is implemented. The unit of certification have the list of invasive species according to Permen LHK No. P.94/MENLHK/SETJEN/KUM.1/12/2016. Monitoring of control have been evaluated in July 2023, consist of <i>Lantana camara</i>, <i>Imperata cylindrica</i>, <i>Cyperus rotundus</i>, <i>Mimosa pudica</i>, <i>Ageratum conyzoides</i>. All species categorized as invasive are controlled using manual or chemical control.</p>	Complied
7.1.3	<p>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.</p> <p>- Minor compliance -</p>	<p>Based on field visit, interview and document review, there is no use of fire for pest control in whole area of Hanau Estate, Tasik Mas Estate, Tanjung Paring Estate and Langadang Estate.</p>	Complied

Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.																																
7.2.1	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The unit of certification has recorded list of herbicides used, completed with active ingredient, WHO class, trademark, target, registration number and expiry date.</p> <table border="1"> <thead> <tr> <th>Trademark</th> <th>Active Ingredient</th> <th>WHO Class</th> <th>Target</th> <th>Registration Number</th> <th>Expiry date</th> </tr> </thead> <tbody> <tr> <td>Roll Up 480 L</td> <td>Isopropil amina glifosat 486 g/l</td> <td>III</td> <td>Grasses weed</td> <td>RI.0103012004 2133 LD50 > 5000</td> <td>03/09/2023 (under renewal process)</td> </tr> <tr> <td>Rolifos 150 SL</td> <td>Amonium glufosinat 150 g/l</td> <td>II</td> <td>Grass weed, wide leaf</td> <td>RI.0103012010 3683 LD50 = 2000</td> <td>31/01/2025</td> </tr> <tr> <td>Erkafuron 20 WG</td> <td>Metil metsulfuron 20%</td> <td>U</td> <td>Ferns, wide Leaf, Sedges</td> <td>RI.0103012009 3530</td> <td>31/01/2025</td> </tr> <tr> <td>Garlon Mix 333/17</td> <td>Aminopirialid potassium 17 g/l</td> <td>II</td> <td>Wide Leaf</td> <td>RI.0103012015 5148</td> <td>31/01/2025</td> </tr> </tbody> </table>	Trademark	Active Ingredient	WHO Class	Target	Registration Number	Expiry date	Roll Up 480 L	Isopropil amina glifosat 486 g/l	III	Grasses weed	RI.0103012004 2133 LD50 > 5000	03/09/2023 (under renewal process)	Rolifos 150 SL	Amonium glufosinat 150 g/l	II	Grass weed, wide leaf	RI.0103012010 3683 LD50 = 2000	31/01/2025	Erkafuron 20 WG	Metil metsulfuron 20%	U	Ferns, wide Leaf, Sedges	RI.0103012009 3530	31/01/2025	Garlon Mix 333/17	Aminopirialid potassium 17 g/l	II	Wide Leaf	RI.0103012015 5148	31/01/2025
Trademark	Active Ingredient	WHO Class	Target	Registration Number	Expiry date																											
Roll Up 480 L	Isopropil amina glifosat 486 g/l	III	Grasses weed	RI.0103012004 2133 LD50 > 5000	03/09/2023 (under renewal process)																											
Rolifos 150 SL	Amonium glufosinat 150 g/l	II	Grass weed, wide leaf	RI.0103012010 3683 LD50 = 2000	31/01/2025																											
Erkafuron 20 WG	Metil metsulfuron 20%	U	Ferns, wide Leaf, Sedges	RI.0103012009 3530	31/01/2025																											
Garlon Mix 333/17	Aminopirialid potassium 17 g/l	II	Wide Leaf	RI.0103012015 5148	31/01/2025																											
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<p>7.2.2</p>	<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. - Critical (Major) compliance -</p>	<p>Certificate holder has showed the record of LD50 calculation in each unit based on amount of pesticide used. Sampled seen: Tanjung Paring Estate 2023:</p> <table border="1" data-bbox="1131 480 1973 965"> <thead> <tr> <th>Brand</th> <th>Active Ingredient</th> <th>LD50</th> <th>Total Used (L, kg)</th> <th>Total Active Ingredient</th> </tr> </thead> <tbody> <tr> <td>Erkafuron 20 WG</td> <td>Metil metsulfuron 20%</td> <td>5000</td> <td>76.40 kg</td> <td>15.280</td> </tr> <tr> <td>Rolifos 150 SL</td> <td>Amonium glufosinat 150 g/l</td> <td>2000</td> <td>23.9 L</td> <td>3.587</td> </tr> <tr> <td>Roll Up 480 L</td> <td>Isopropil amina glifosat 486 g/l</td> <td>5000</td> <td>1,160.72 L</td> <td>475.89</td> </tr> <tr> <td rowspan="2">Garlon 333/17 Mix</td> <td>Aminopiralid potassium 17 g/l</td> <td>5000</td> <td>237.42 L</td> <td>3.799</td> </tr> <tr> <td>Triklopir butoksi ester 33 g/L</td> <td>5000</td> <td>237.42</td> <td>70.751</td> </tr> </tbody> </table> <p>Tasik Mas Estate 2023:</p> <table border="1" data-bbox="1131 1015 1973 1343"> <thead> <tr> <th>Brand</th> <th>Active Ingredient</th> <th>LD50</th> <th>Total Used (L, kg)</th> <th>Total Active Ingredient</th> </tr> </thead> <tbody> <tr> <td>Erkafuron 20 WG</td> <td>Metil metsulfuron 20%</td> <td>5000</td> <td>83.81 kg</td> <td>16.76</td> </tr> <tr> <td>Rolifos 150 SL</td> <td>Amonium glufosinat 150 g/l</td> <td>2000</td> <td>50.73 L</td> <td>7.61</td> </tr> <tr> <td>Roll Up 480 L</td> <td>Isopropil amina glifosat 486 g/l</td> <td>5000</td> <td>1,556.37 L</td> <td>638.11</td> </tr> </tbody> </table>	Brand	Active Ingredient	LD50	Total Used (L, kg)	Total Active Ingredient	Erkafuron 20 WG	Metil metsulfuron 20%	5000	76.40 kg	15.280	Rolifos 150 SL	Amonium glufosinat 150 g/l	2000	23.9 L	3.587	Roll Up 480 L	Isopropil amina glifosat 486 g/l	5000	1,160.72 L	475.89	Garlon 333/17 Mix	Aminopiralid potassium 17 g/l	5000	237.42 L	3.799	Triklopir butoksi ester 33 g/L	5000	237.42	70.751	Brand	Active Ingredient	LD50	Total Used (L, kg)	Total Active Ingredient	Erkafuron 20 WG	Metil metsulfuron 20%	5000	83.81 kg	16.76	Rolifos 150 SL	Amonium glufosinat 150 g/l	2000	50.73 L	7.61	Roll Up 480 L	Isopropil amina glifosat 486 g/l	5000	1,556.37 L	638.11	<p>Complied</p>
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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>- Critical (Major) compliance -</p>	<p>Until this surveillance audit obtain information that there is no pesticide use for control pest attack. All of pesticide only using for weeding (herbicide).</p> <p>Integrated Pest Management (IPM) Plan for year 2023 was documented in the Division Work Program as verified in Tasik Mas Estate, Hanau Estate, Langadang Estate and Tanjung Paring consisted of:</p> <ul style="list-style-type: none"> - Detection of pests and diseases - Census of pests and disease 	Complied																																								

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		<ul style="list-style-type: none"> - Planting and upkeep beneficial plant (host plant), e.g. <i>Turnera subulata</i>, <i>Antigonon leptopus</i> and <i>Casia cobanensis</i>. <p>IPM plan has include the following:</p> <ul style="list-style-type: none"> • Identification of potential pests and safe thresholds. • The techniques used (cultural, biological, mechanical and physical methods). • The native species used as part of the biological control method • Reducing the use of chemicals over a period. • No prophylactic use of pesticides. • Minimization of pesticide use. <p>PT Tapian Nadenggan has planting beneficial plants (<i>Turnera subulata</i>, <i>Turnera ulmifolia</i>, <i>Antigonon</i>, <i>Casia tora</i>, <i>Casia cobanensis</i>) for habitat of natural enemy of caterpillar.</p> <p>Rodent control is using natural predator barn-owl (<i>Tyto alba</i>). Based on last census of barn-owl box (gupon), which documented in "<i>Rekapitulasi Monitoring Gupon</i>" period August 2023, described there is 140 barn-owl boxes in Tanjung Paring Estate, 72 boxes are active. In Tasik Mas Estate there are 146 barn-owl boxes which all active. In Hanau Estate there are 142 barn-owl boxes which 115 boxes active.</p>	
7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines.</p> <p>- Minor compliance -</p>	<p>There is no prophylactic use of pesticides throughout Hanau Estate, Tasik Mas Estate, Tanjung Paring Estate and Langadang Estate. Pesticide/Herbicides are only used to reduce/eliminate existing pest, which has exceeded the economic threshold.</p> <p>The company has policy on safe use of chemical including pesticides which stated in GAR Social and Environment Policy, dated 8 September 2015; stated in point 1.5 "<i>Peningkatan producttifitas secara berkelanjutan untuk mengurangi tekanan pengembangan lahan baru</i></p>	Complied

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		<i>tanpa intensifikasi pemakaian pestisida dan pupuk kimia</i> ". The company has also established memorandum No. 032/PD/VIII/2016 that the use of paraquat is prohibited since 2016. Based on list of pesticide uses, it was verified that no paraquat dichloride been used for weeing control since 2016.	
7.2.5	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. The due diligence refers to: - Minor compliance - 7.2.5a Judgment of the threat and verify why this is a major threat.	There is no use of pesticide that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.	Complied
	7.2.5b Why there is no other alternative which can be used.	There is no use of pesticide that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	There is no use of pesticide that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.	
	7.2.5d Process to limit the negative impacts of the application.	There is no use of pesticide that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	There is no use of pesticide that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.	

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<p>7.2.6</p>	<p>(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. - Critical (Major) compliance -</p>	<p>All Estate (Hanau Estate, Tasik Mas Estate, Tanjung Paring and Langadang Estate) have provided basic training related to pesticide, understanding material safety data sheet/MSDS, limited pesticide training, emergency condition training and first aid training. Chemical warehouse and its infrastructure is ready (see criterion 6.2.4). Standard PPE for sprayer: helmet, face shield, masker, apron, rubber glove and rubber boot. Standard PPE for chemical mixer/chemical storekeeper: face shield, masker, apron, rubber glove and rubber boot. Record of training for person who handling pesticides, such as: Attendance list of training “<i>Pengendalian Gulma terpadu, MSDS, APD, K3</i>” dated 9 June 2023, located at Club House Tasim Mas Estate. Attend by 120 spraying workers from Tanjung Paring Estate, Tasik Mas Estate, Langadang Estate and Hanau Estate</p>	<p>Complied</p>
<p>7.2.7</p>	<p>(C) Storage of all pesticides in accordance with recognized best practices. - Critical (Major) compliance -</p>	<p>The storage for all pesticide is in good condition. Based on field visit to pesticides storage during this audit ASA2.1, verified that all pesticides are stored in good condition in accordance with recognized best practices. A standard storage system appears to be implemented across the organization. The storage is equipped with sufficient air ventilation to provide air circulation. Hazard signs, emergency shower, secondary containment, spill kit, appropriate PPE (overall, face shield, impermeable rubber gloves, apron and mask) are available and ready to use. Working instruction for pre-mixing, stacking and pesticide storage are available as well as MSDS for all pesticides. Material Data Safety Sheets (MSDS) for all chemicals used are available at warehouse, mixing area and at spraying location, brought by Supervisor. All spraying chemical taken into the field are pre-mixed in designated mixing area.</p>	<p>Complied</p>
<p>7.2.8</p>	<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 chemicals and empty containers collected and stored at permitted hazardous waste storage (<i>Tempat Penyimpanan Sementara Limbah B3</i>) location in each unit.</p>	<p>Complied</p>

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	- Minor compliance -	<p>Details of used pesticide container in 7.3.2.</p> <p>Based on filed observation on Hanau and Langadang Estate mixing areas and chemical container washing areas acquired information that company has managed agrochemical containers by rinse them on isolated placed and regularly submitted to third party contractors. Evidence for ex agrochemical disposal to related licensed third parties.</p>	
7.2.9	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Based on field visit, interview with workers and stakeholder there is no aerial spraying of pesticides in all are of certificate holder.</p>	Complied
7.2.10	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>The certification unit regularly have a medical examination for manuring and pesticide operator HNAE, TMSE, TPRE and LNGE has a list of the latest manuring and pesticide operator with details:</p> <ul style="list-style-type: none"> - 65 Pesticide Workers of HNAE on May 2023. - 63 Pesticide and manuring workers of TMSE on August 2023. - 28 Pesticide workers of TPRE on May 2023. - 22 Pesticide workers of LNGE on May 2023. <p>All spraying workers has examined health through inspection types of medical check-up, cholinesterase, and spirometry, to ascertain the condition of workers in good health. Examination results stating that all workers spray is in a healthy condition. Auditors conduct interviews with spraying workers in TMSE and LNGE, they admit that they have not been exposed to skin disease and itches because they always use PPE while working.</p>	Complied

7.2.11	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification implemented pregnancy test to workers who work with chemical (spraying and fertilizer applicators). Female workers who found pregnant will be transferred to another work with no chemical. Based on field visit and interview, there are no spraying applicator who was pregnant or breastfeeding.</p> <p>Record of sprayers:</p> <ul style="list-style-type: none"> • Hanau Estate: 32 male and 33 female • Tasik Mas: 5 male and 23 female • Tanjung Paring Estate: 21 male and 7 female • Langadang Estate: 13 male and 8 female 	Complied
<p>Note For 7.2.11</p> <p>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.</p>			
<p>Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p>			
7.3.1	<p>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> <p>- Minor compliance -</p>	<p>PT Tapian Nadenggan – Hanau POM already has procedures for waste management as outlined in SOP/SMART/LEMS-EHSD/SADV/I/002 rev.0 "SOP for Waste Management" dated 2 July 2014. The SOP explains the activities of the Waste Inventory listed in point 2.2 Explanation of Waste Management Procedures, sub-chapter 2.2.1 concerning Waste Inventory. Identification of sources of waste originating from plantation operations (Estate Waste and PMKS Waste). Identification of solid waste in the SOP is already available, namely in the form of waste generated from the process at PMKS / by product, namely shells, fibre, empty pods and boiler ash. For Non-B3 solid waste from other activities in the company, it can be in the form of scrap metal and used tires.</p> <p>PT Tapian Nadenggan – Hanau POM already has an SOP for Pesticide Waste Management which is contained in the IK for Handling B3 Waste</p>	Complied

		<p>and Ex-Chemical Packaging (IK/SMART/LEMS-EHSD/SADV/002/001 dated 2 July 2014. Explains the following points:</p> <ul style="list-style-type: none"> a. Used Oil Handling b. Handling used Oil Filters c. Used Battery Handling d. Used printer/cartridge ribbons e. LB3 Contaminated Majun Cloth f. Use of Used Agrochemical and Chemical Packaging. This point describes three rinses with a volume of 10% clean water from the container per rinse. The used rinsing water is reused as a pesticide thinner. g. Used Lamp <p>The handling and control of used pesticide/agrochemical packaging waste is also explained in the list and evaluation of environmental aspects and impacts. In the evaluation of environmental aspects and impacts, it is explained that control of agrochemical waste is carried out by washing used agrochemical packaging waste and returning it to suppliers and temporarily storing it at the hazardous waste storage.</p> <p>There is a place for washing used pesticide packaging jerry cans where the rinsed water is reused for mixing or disposed of in a designated block area for spraying. Large agrochemical jerry cans are reused to transport pesticides to the field, records of their use are available. Small chemical packages are stored at hazardous waste storage and transported by licensed carriers.</p>	
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>The waste management plan including compliance to applicable regulations:</p>	Complied

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		<p>a. Temporary hazardous waste storage permit “<i>Surat Persetujuan Pemenuhan Komitmen Izin Tempat Penyimpanan Sementara Limbah Bahan Berbahaya dan Beracun (TPS-LB3) No.S03.H.B/04.008/DPMPPTSP/XI/2020</i>” dated 10 November 2020 and valid for 5 years.</p> <p>b. Temporary hazardous waste storage permit as per Recommendation from Environmental Service “<i>Surat Dinas Lingkungan Hidup Pemerintah Kabupaten Seruyan No.660/831/DLH/XI/2020 Perihal Rekomendasi Permohonan Perpanjangan Izin Penyimpanan Sementara Limbah Bahan Berbahaya dan Beracun di PT. Tapan Nadenggan kepada Kepala Dinas Penanaman Modal dan Perizinan Terpadu Satu Pintu Kabupaten Seruyan</i>” dated 4 November 2020. Building permit for temporary hazardous waste storage in each management unit:</p> <ul style="list-style-type: none"> • Hanau POM permit “<i>Izin Membangun Bangunan No.648.11/09/Pem/Han/07/2020 kepada PT. Tapan Nadenggan Pabrik Hanau</i>” • Langadang Estate permit “<i>Izin Membangun Bangunan No.503.1/04/SK.IMB/VII/2020 kepada PT. Tapan Nadenggan Langadang Estate</i>”. • Hanau Estate permit “<i>Izin Membangun Bangunan No.648.11/08/Pem/Han/07/2020 kepada PT. Tapan Nadenggan Kebun Hanau</i>”. • Tasik Mas Estate permit “<i>Izin Membangun Bangunan No.648.11/07/Pem/Han/07/2020 kepada PT. Tapan Nadenggan Kebun Tasik Mas</i>”. • “<i>Izin Membangun Bangunan No.503.1/03/SK.IMB/VII/2020 kepada PT. Tapan Nadenggan Tanjung Paring Estate</i>” <p>The type of hazardous waste permitted to store: waste oil (B105d), used rags and used filters (B110d), used accu (A102d), infectious waste/clinic</p>	
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		<p>waste (A337-1), laboratory waste (A106d), hazardous waste container (B104d), electronic waste (B107d), contaminated waste (A108d), expired chemical (A338-1 & A337-1).</p> <p>The company has a B3 waste management cooperation agreement between PT Tapian Nadenggan and PT Semesta Langgeng Sentosa in accordance with the "Memorandum of Agreement between PT Tapian Nadenggan & B3 Waste Collector PT Semesta Langgeng Sentosa No. 001/TN-LH-KALTENGSEL/06/2021" dated June 11, 2021, valid for 2 years. Has been extended based on the Memorandum of Agreement between PT Tapian Nadenggan & B3 Waste Collector PT Semesta Langgeng Sentosa No. 001/TN-LH-KALTENGSEL/05/2023 dated 30 May 2023 and is valid for 3 years.</p> <p>In addition, the company has a tripartite agreement between PT Balikpapan Environmental Services, PT Semesta Langgeng Sentosa and PT Tapian Nadenggan for the transportation of medical waste based on letter No. BES/414/MKT-TSP/VI/2023, No. 87/MOU/A3.2/SLS/VI/2023 and No. 001/TRT/VI/2023 dated 7 June 2023 and valid until 7 June 2023.</p> <p>PT Semesta Langgeng Sentosa Licensing Documents include:</p> <ul style="list-style-type: none"> • PT Semesta Langgeng Sentosa also has a Recommendation for the Transport of B3 Waste from the Ministry of Environment and Forestry in accordance with Letter Number: S.1130/VPLB3/PPLB3/PLB.3/11/2017 dated 28 November 2017. This recommendation is valid for 5 years from the date of stipulation. • The company also has a Recommendation for the Transport of B3 Waste from the Ministry of Environment and Forestry in accordance with Letter Number: S.160/PSLB3-VPLB3/PPLB3/PLB.3/06/2020 dated 22 June 2020. This recommendation is valid for 5 years from the date of stipulation. 	
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		<ul style="list-style-type: none"> • PT Semesta Langgeng Sentosa has a Dangerous Goods (B3) Transport Operation Permit from the Ministry of Transportation, Directorate General of Land Transportation in accordance with "Decree of the Director General of Land Transportation No. SK.00660/AJ.309/1/DJPD/2018 concerning PT Semesta Langgeng Sentosa's Permit for Transporting Dangerous Goods (B3)" dated July 22 2022, valid until July 26 2027. • PT Semesta Langgeng Sentosa has permission from the Ministry of Environment and Forestry in accordance with Letter Number: S.427/Menlhk/Setjen/PLB.3/7/2019 dated 10 July 2019 regarding the statement that PT Semesta Langgeng Sentosa has fulfilled its commitments, in accordance with OSS PT Semesta Langgeng Sentosa Business License with NIB Number 812020204900745, KBLI Code 38220 dated July 10 2019. The permit is valid for 5 years from the time it is declared effective by the Online Single Submission (OSS) Management and Organizing Institution. <p>During the period January – September 2023, hazardous waste was transported 3 times, namely on 3 April 2023, 15 June 2023 and 13 September 2023. Records of the last transportation have been verified, namely:</p> <p>a. Transport of Hazardous Waste dated 3 April 2023 with details of the Hazardous waste manifest number, namely:</p> <ul style="list-style-type: none"> • Festronic Manifest No. KLHK-1685992254 for used woven cloth, waste code: B110d • Festronic Manifest No. KLHK-1686002503 for used B3 packaging, waste code: B104d • Festronic Manifest No. KLHK-1685992351 for used batteries, waste code: A102d • Festronic Manifest No. KLHK-1685995367 for used oil, waste code: B105d 	
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		<ul style="list-style-type: none"> • Festronic Manifest No. KLHK-1688094411 for used filters, waste code: B110d • Festronic Manifest No. KLHK-1683812073 for medical waste, waste code: A337-1 <p>b. Transport of B3 Waste dated June 15 2023, with details of the B3 waste manifest number, namely:</p> <ul style="list-style-type: none"> • Festronic Manifest No. KLHK-1693750880 for medical waste, waste code: A337-1 • Festronic Manifest No. KLHK-1692820665 for used rags, waste code: B110d • Festronic Manifest No. KLHK-1692821155 for used rags, waste code: B110d • Festronic Manifest No. KLHK-1692819969 for used B3 packaging, waste code: B104d • Festronic Manifest No. KLHK-1692819915 for used B3 packaging, waste code: B104d • Festronic Manifest No. KLHK-1692819255 for used batteries, waste code: A102d • Festronic Manifest No. KLHK-1692818546 for used oil, waste code: B105d • Festronic Manifest No. KLHK-1692816417 for used oil, waste code: B105d • Festronic Manifest No. KLHK-1692821618 for used filters, waste code: B110d • Festronic Manifest No. KLHK-1692821668 for used filters, waste code: B110d 	
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		<p>The manifest for hazardous waste transportation on 13 September 2023 has not been submitted by the carrier because it is still in the process of being sent to the processor.</p> <p>Quarterly B3 Waste Balance Report, contains data and information on B3 waste management including the amount of B3 waste produced by the company, storage period and amount of B3 waste released/sent to B3 waste collectors. The report is sent to the District Environmental Service agency Kab. Seruyan and Central Kalimantan Province every quarter. Verification is carried out on reports for quarters III-IV 2022 and Quarters I-II 2023. Example of reports for quarter IV 2022 reported on January 4 2023 to DLH Kab. Seruyan and DLH Central Kalimantan Province (Letter Number 007/EHSD-KT1/IV/2022) and to KLHK (TTE No. 1672799528-3319); The report for the second quarter of 2023 was reported on July 4 2023 to DLH Kab. Seruyan and DLH Central Kalimantan Province (Letter Number 006/EHSD-KT1/II/2023) and to the Ministry of Environment and Forestry (TTE No. 1689380085-3319), TTE printing time is 15 July 2023.</p> <p><u>Wastewater</u></p> <p>POME treatment:</p> <p>POME land application permit as per recommendation from Environmental Service "Surat Rekomendasi Pembuangan Air Limbah Secara Aplikasi ke Tanah PT. Tapian Nadenggan No.660/19/DLH.II/I/2020" dated 6 January 2020 and valid for 5 years. The permit for: installed capacity 80 tons FFB/hour; 8 POME ponds with capacity @10,000 m³; palm oil mill effluent production 65%; application dosage for estate 125 m³/Ha/rotation. The POME application for plantation area of 693.5 Ha at block L1, L2, L3, L11, K11, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q17, Q18, P15, P16, P17, P18, O18,</p>	
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		O17, M8, M10, M11, M12, M13, M14, N8, N9, N11, N12, N13 and N14. Control bed on block M16 of 11.47 Ha.	
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	Based on field visit for housing compound Tasik Mas Estate and Langadang Estate found no sign of fire for waste disposal. Field observation was conducted to landfill in Langadang Estate Block B10 Division 3 and Tasik Mas Estate Block P04 Division 2, observed no sign of fire for waste disposal.	Complied
Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented. - Minor compliance -	The unit of certification has procedure for good agriculture practices to maintain soil fertility and minimize environmental impact, as available under SOP/SMART/MCAR/IX/TA-PPK (Fertilizing). Fertilizers are applied to maintain and increase soil fertility, fertilizer applied following the fertilizer recommendation which established based on soil and leaf analysis. During onsite audit, there is no fertilizer application activity due dry season. Based on interview with workers, fertilizer applications are performed according to the SOP that refer Best Agriculture Practice and minimize the environmental impacts. By using methods correct type, correct target, and correct dosage. Application near the drainage are avoided. In addition, management unit also applied POME application especially in early mature area to maintain soil fertility and increase production. The POME applied with dosage 800 m3/Ha/year. Other sample is land application, the land application officer ensures and control the effluent only applied in flatbed. The application out of flatbed area are strictly prohibited.	Complied
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.	LSU (Leaf Sampling Unit) conducted once a year and SSU (Soil Sampling Unit) conducted each 5 years for fertilizer recommendation.	Complied

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<p>- Minor compliance -</p>		<p>Last periodical leaf sample analysis in Tasik Mas Estate Estate conducted in 27 May 2022 for preparing fertilizer recommendation 2023. Leaf Analysis Report May 2022 was issued by Analytical Laboratory of SMART Research Institute, reference No.032/RFC SMARTRI-HNAE/LSU.C/V/2022; analyze date 31 May 2022, consist of 19 samples (Lab No.22021120-22021138). Sample seen Lab No. 22021120; Sample code 1/TMSE1N-15/8; Analysis Result: 2.37% water content; 2.21% N; 0.173% P; 0.93% K; 0.46% Mg; 0.80% Ca; 19 ppm B; 0.73 ppm Cl. Other leaf sampling analysis for Tasik Mas Estate, dated 9 June 2023 reference No.036/RFC SMARTRI-HNAE/LSU.C/V/2022; analyze date 10 June 2023, consist of 35 samples (Lab No.22022773-22022807); dated 20 June 2022 reference No.042/RFC SMARTRI-HNAE/LSU.C/VI/2022; analyze date 22 June 2023, consist of 26 samples (Lab No.22024459-22024484).</p> <p>Soil sampling unit Tasik Mas Estate conducted on 22 June 2022, Analysis result No. Ref. 053/RFC/SMARTRI HNAE/Lab.T/C/VI/2022; number sample 24 sample (No. Lab 5336-5359); analysis Texture, pH, N, C-organic, P2O5, CEC, Base exchangeable, Al, H.</p> <p>Leaf Analysis report 2022 of Hanau Estate was evident based on reference No.031/RFC SMARTRI-HNAE/LSU.C/V/2022 dated 27 May 2022; analyze date 31 May 2022, consist of 37 samples (Lab No.22021083-22021119). Sample seen Lab No. 22021083; Sample code 1/HNAE1A-02/1; Analysis Result: 2.39% water content; 2.54% N; 0.182% P; 1.34% K; 0.37% Mg; 0.57% Ca; 13 ppm B; 0.84 ppm Cl.</p> <p>Soil sampling unit Hanau Estate conducted on 5 August 2022, Analysis result No. Ref. 061/RFC/SMARTRI HNAE/Lab.T/C/VII/2022; number sample 126 sample (No. Lab 6406-6531); analysis Texture, pH, N, C-organic, P2O5, CEC, Base exchangeable, Al, H.</p>	
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		<p>Leaf Analysis report 2022 of Tanjung paring Estate was evident based on reference No.033/RFC SMARTRI-HNAE/LSU.C/V/2022 dated 27 May 2022; analyze date 31 May 2022, consist of 46 samples (Lab No.22021139-22021184). Sample seen Lab No. 22021139; Sample code 1/TPRE1R-10/1; Analysis Result: 2.37% water content; 2.05% N; 0.176% P; 0.97% K; 0.40% Mg; 0.82% Ca; 18 ppm B; 0.71 ppm Cl.</p> <p>Soil sampling unit Tanjung Paring Estate conducted on 1 October 2022, Analysis result No. Ref. 080/RFC/SMARTRI HNAE/Lab.T/C/IX/2022; number sample 114 sample (No. Lab 6406-6531); analysis Texture, pH, N, C-organic, P2O5, CEC, Base exchangeable, Al, H.</p> <p>Leaf Analysis report 2022 of Langadang Estate was evident based on reference No.038/RFC SMARTRI-HNAE/LSU.C/V/2022 dated 9 June 2022; analyze date 10 June 2022, consist of 16 samples (Lab No.22022845-22022860). Sample seen Lab No. 22022845; Sample code 1/LNGE1Y-14/1; Analysis Result: 2.36% water content; 2.45% N; 0.144% P; 1.12% K; 0.20% Mg; 0.50% Ca; 11 ppm B; 0.63 ppm Cl.</p>	
7.4.3	<p>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> <p>- Minor compliance -</p>	<p>A nutrient recycling strategy at mineral area is implemented by the unit of certification, which include the recycling of Empty Fruit Bunches (EFB) and Palm Oil Mill Effluent (POME).</p> <p>EFB application conducted in Tasik Mas Estate, Hanau Estate and Tanjung Paring Estate. EFB application by manual and mechanics POME application in Hanau Estate and Tasik Mas Estate. POME application with dosage 375 m³/ha/year with rotation 3 times a year.</p> <p>EFB application in Tasik Mas Estate in 2023 recorded plan 53,129 tonnes covers 1,629.11 Ha, actual application ytd Aug 2023 are 29,967.17 tonnes with coverage 749 ha;</p> <p>EFB application in Tanjung Paring Estate in 2023 ytd August 2023 recorded actual application EFB 15,454.28 tonnes covers 515.14 Ha.</p>	Complied

		<p>EFB application in Hanau Estate in 2020 recorded plan 3,357.20 tonnes, actual 3,357.20 tonnes with area coverage 89.93 ha.</p> <p>POME application in Hanau Estate in 2023 ytd August recorded plan is 23,696 m³ covers 495 Ha; actual application is 37,793 m³ covers 302.34 Ha in Division 3 (Block L11, L1, L2, L3, K11, K1).</p> <p>POME application in Hanau Estate in 2020 recorded plan is 61,875 m³ covers 495 Ha; actual application is 62,364 m³ covers 63.19 Ha in Division 3 (Block L11, L1, L2, L3, K11, K1).</p> <p>POME application in Tasik Mas Estate in 2023 ytd August 2023 recorded application is 192,076 m³ covers 218.30 Ha in Division 1 (Block N8, N9, N11, N12, N13, N14, M8, M10, M11, M12); 39,204 m³ covers 78.38 Ha in Division 2 (Q6, Q7, Q8, Q9, Q10); 113,627 m³ covers 219.46 Ha in Division 3 (Q12, Q13, Q14, Q15, Q16, Q17, Q18, P14, P15, P16, P17, P18, O17, O18); total 516.17 ha.</p>																					
<p>7.4.4</p>	<p>Records of fertilizer inputs are maintained. - Minor compliance -</p>	<p>Fertilizer recommendation described type and volume of fertilizer need for each Block. Records of fertilizer inputs are available in "<i>Data Rencana dan Realisasi Pemupukan</i>".</p> <p>Fertilizer application in semester I and II each year.</p> <p>Record of fertilizer input in PT Tapian Nadenggan – Tanjung Paring Estate in 2023 ytd August are as follow:</p> <table border="1" data-bbox="1131 1074 1771 1398"> <thead> <tr> <th rowspan="2">Fertilizer Type</th> <th colspan="2">2023</th> </tr> <tr> <th>Plan (kg)</th> <th>Actual (kg)</th> </tr> </thead> <tbody> <tr> <td>Urea</td> <td>669,050</td> <td>497,500</td> </tr> <tr> <td>Kieserite Granular</td> <td>51,850</td> <td>44,350</td> </tr> <tr> <td>Rock Phosphate</td> <td>386,150</td> <td>324,300</td> </tr> <tr> <td>TSP</td> <td>95,250</td> <td>68,150</td> </tr> <tr> <td>MOP</td> <td>1,242,400</td> <td>776,750</td> </tr> </tbody> </table>	Fertilizer Type	2023		Plan (kg)	Actual (kg)	Urea	669,050	497,500	Kieserite Granular	51,850	44,350	Rock Phosphate	386,150	324,300	TSP	95,250	68,150	MOP	1,242,400	776,750	<p>Complied</p>
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Fertilizer Type	2023 (SMT I)	
	Plan (kg)	Actual (kg)
Diamodium Phosphate (DAP)	1,400	1,400
Urea Granular	255,900	237,200
Kieserite Granular	92,200	74,850
Rock Phosphate	32,050	32,050
MOP	313,750	285,000
HGFB	16,859	15,370
CuSO ₄	3,072	1,770
SP-36	146,750	129,050
Super Dolomite	91,650	90,650
Kaptan Mesh 80	67,000	37,450
ZnSO ₄	2,757	1,560

Record of fertilizer input in PT Tapan Nadenggan – Hanau Estate in 2023 are as follow:

Fertilizer Type	2023	
	Plan (kg)	Actual (kg)
Urea granular	111,000	111,000
Kieserite Granular	900	900
Rock Phosphate	60,250	60,250
MOP	133,450	133,450

		HGFB	4,999.15	4,999.15		
		CuSO ₄	584.50	584.50		
		SP-36	18,700	18,700		
		Super Dolomite	37,050	37,050		

Criteria 7.5: Practices minimise and control erosion and degradation of soils.

<p>7.5.1</p>	<p>(C) Maps that identify marginal and fragile soils, including steep sloped land are available. - Critical (Major) compliance -</p>	<p>Soil suitability map is presented in "Semi Detail Soil Map of PT Tapian Nadenggan" in scale 1:50,000 covering all estates in unit of certification, issued in 2021. Based on Semi-detail Soil Map soil characteristic in unit of certification are as follows: Hanau Estate map scale 1:75,000 (Map registration RPMNP-21/05/214/008)</p> <table border="1"> <thead> <tr> <th>Soil Type</th> <th>Slope (°)</th> <th>Area (Ha)</th> <th>Suitability</th> </tr> </thead> <tbody> <tr> <td><i>Typic Dystrodepts</i></td> <td>2-5</td> <td>709.24</td> <td>Quite appropriate</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>2-5</td> <td>2,347.20</td> <td>Quite appropriate</td> </tr> <tr> <td><i>Typic Dystrodepts</i></td> <td>5-9</td> <td>81.68</td> <td>Quite appropriate</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>5-9</td> <td>29.12</td> <td>Quite appropriate</td> </tr> <tr> <td><i>Typic Endoaquepts</i></td> <td rowspan="3">0-2</td> <td rowspan="3">991.43</td> <td rowspan="3">Quite appropriate</td> </tr> <tr> <td><i>Histic Humaquepts</i></td> </tr> <tr> <td><i>Typic Haplohemists</i></td> </tr> <tr> <td><i>Typic Udipsamments</i></td> <td rowspan="2">2-5</td> <td rowspan="2">731.33</td> <td rowspan="2">Not appropriate</td> </tr> <tr> <td><i>Typic Haploorthods</i></td> </tr> </tbody> </table>	Soil Type	Slope (°)	Area (Ha)	Suitability	<i>Typic Dystrodepts</i>	2-5	709.24	Quite appropriate	<i>Typic Hapludults</i>	2-5	2,347.20	Quite appropriate	<i>Typic Dystrodepts</i>	5-9	81.68	Quite appropriate	<i>Typic Hapludults</i>	5-9	29.12	Quite appropriate	<i>Typic Endoaquepts</i>	0-2	991.43	Quite appropriate	<i>Histic Humaquepts</i>	<i>Typic Haplohemists</i>	<i>Typic Udipsamments</i>	2-5	731.33	Not appropriate	<i>Typic Haploorthods</i>	<p>Complied</p>
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		Total		4,890.00	
Tasik Mas Estate scale 1:50,000 (Map registration RPMNP-21/05/214/010)					
	Soil Type	Slope (°)	Area (Ha)	Suitability	
	<i>Typic Dystrodepts</i>	2-5	1,069.35	Quite appropriate	
	<i>Typic Hapludults</i>	2-5	975.14	Quite appropriate	
	<i>Typic Hapludults</i>	5-9	1,033.43	Quite appropriate	
	<i>Typic Haplohemists</i>	0-2	7.65	Appropriate-Marginal	
	<i>Typic Endoaquepts</i>	0-2	1,004.47	Appropriate-Marginal	
	<i>Histic Humaquepts</i>				
	<i>Typic Haplohemists</i>				
	<i>Typic Haplohemists</i>	0-2	45.11	Not appropriate	
	<i>Typic Haplohemists</i>	0-2	9.74	Not appropriate	
	<i>Typic Endoaquepts</i>				
	<i>Typic Haplodolts</i>	2-5	903.22	Not appropriate	
	<i>Typic Udipsaments</i>				
	Total		5,048.11		
Tanjung Paring Estate scale 1:50,000 (Map registration RPMNP-21/05/214/011)					
	Soil Type	Slope (°)	Area	Suitability	

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		(Ha)	
<i>Typic Dystrodepts</i>	2-5	616.64	Quite appropriate
<i>Typic Hapludults</i>	2-5	841.66	Quite appropriate
<i>Typic Dystrodepts</i>	5-9	485.56	Quite appropriate
<i>Typic Hapludults</i>	5-9	967.77	Quite appropriate
<i>Typic Endoaquepts</i>	0-2	702.45	Appropriate-Marginal
<i>Typic Haplohemists</i>	0-2	10.93	Appropriate-Marginal
<i>Typic Haplohemists</i>	0-2	121.65	Appropriate-Marginal
<i>Typic Endoaquepts</i>			
<i>Typic Endoaquepts</i>	0-2	16.36	Appropriate-Marginal
<i>Hystic Humaquepts</i>			
<i>Typic Haplohemists</i>			
<i>Typic Haplohemists</i>	0-2	545.44	Not appropriate
<i>Typic Haplohemists</i>	0-2	317.10	Not appropriate
<i>Typic Endoaquepts</i>			
<i>Typic Haportots</i>	2-5	83.21	Not appropriate
<i>Typic Udipsamments</i>			
<i>Tubuh air</i>	-	6.59	-
Total		4,715.36	

Langadang Estate scale 1:50,000 (Map registration RPMNP-21/05/214/009)

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Soil Type	Slope (°)	Area (Ha)	Suitability
<i>Typic Dystrodepts</i>	2-5	167.10	Quite appropriate
<i>Typic Hapludults</i>	2-5	701.33	Quite appropriate
<i>Typic Hapludults</i>	5-9	629.53	Quite appropriate
<i>Typic Hapludults</i>	9-12	50.25	Quite appropriate
<i>Typic Endoaquepts</i>	0-2	136.88	Appropriate-Marginal
<i>Typic Haplohemists</i>	0-2	26.70	Appropriate-Marginal
<i>Typic Haplohemists</i>	0-2	17.73	Appropriate-Marginal
<i>Typic Haplohemists</i>	0-2	679.12	Not appropriate
Total		2,408.64	

Based on soil suitability characteristic above, there are area categorized as "not suitable" area, consist of hardpan layer and peat, that spread in Hanau Estate (731.33 Ha), Tasik Mas Estate (958.07 Ha), Tanjung Paring Estate (952.34 Ha) and Langadang Estate (679.12 Ha). All area categorized as "Not Suitable" land suitability is not planted/cultivated.

There are areas categorized as "suitable-marginal" soils as well in unit of certification, consist inclusion of hemic peat, spread in Tasik Mas Estate (1,012.12 Ha), Tanjung Paring Estate (851.39 Ha) and Langadang Estate (181.31 Ha). Hemic peat is a transition peat with 33-66% fibre content, 0.1-0.19 g/cm³ density, 450-850% water content, dark grey-brown colour. There is no peat soil exist in Hanau Estate, whilst peat soil in Tasik Mas Estate is located in uncultivated area (45.11 Ha). Tick peat is only found in Tanjung Paring Estate covers 148.94 Ha, and in Langadang Estate covers 44.43 Ha. There is no steep terrain in all area of certification, maximum slope is 12°.

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7.5.2	The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations. - Minor compliance -	Replanting is in progress in Hanau Estate and based on field observation, it has been done not in steep terrain. Based on semi detail soil map, there is no area of steep terrain in whole area of PT Tapian Nadenggan, maximum slope is 12°.	Complied																									
7.5.3	New palm oil planting is not conducted on steep terrain in accordance with applicable regulations. - Minor compliance -	There is no new planting activity in unit of certification since 2010.	Complied																									
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.																												
7.6.1	(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. - Critical (Major) compliance -	<p>During this audit there is no changing on soil suitability maps and information. Soil suitability map are presented in "Semi Detail Soil Map of PT Tapian Nadenggan" in scale 1:50,000 covering Hanau, Tasik Mas, Tanjung Paring and Langadang Estate. Projection UTM, Zone 49 S, Datum WGS '84. Sourced from SPOT 5:413 Level 2Ak/j:293 355 recorded on 24 – 29 July 2001.</p> <p>Based on Semi-detail Soil Map scale 1:50,000, soil characteristic in unit of certification are as follows:</p> <p>Hanau Estate:</p> <table border="1" data-bbox="1131 1061 1966 1401"> <thead> <tr> <th>Soil Type</th> <th>Slope (°)</th> <th>Area (Ha)</th> <th>Suitability</th> </tr> </thead> <tbody> <tr> <td><i>Typic Dystrodepts</i></td> <td>2-5</td> <td>709.24</td> <td>Quite suitable</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>2-5</td> <td>2,347.20</td> <td>Quite suitable</td> </tr> <tr> <td><i>Typic Dystrodepts</i></td> <td>5-9</td> <td>81.68</td> <td>Quite suitable</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>5-9</td> <td>29.12</td> <td>Quite suitable</td> </tr> <tr> <td><i>Typic Endoaquepts</i></td> <td rowspan="2">0-2</td> <td rowspan="2">991.43</td> <td rowspan="2">Quite suitable</td> </tr> <tr> <td><i>Histic Humaquepts</i></td> </tr> </tbody> </table>	Soil Type	Slope (°)	Area (Ha)	Suitability	<i>Typic Dystrodepts</i>	2-5	709.24	Quite suitable	<i>Typic Hapludults</i>	2-5	2,347.20	Quite suitable	<i>Typic Dystrodepts</i>	5-9	81.68	Quite suitable	<i>Typic Hapludults</i>	5-9	29.12	Quite suitable	<i>Typic Endoaquepts</i>	0-2	991.43	Quite suitable	<i>Histic Humaquepts</i>	Complied
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		<i>Typic Haplohemists</i>			
		<i>Typic Udipsamments</i>	2-5	731.33	Not suitable
		<i>Typic Haplorthods</i>			
		Total		4,890.00	
		Tasik Mas Estate:			
		Soil Type	Slope (°)	Area (Ha)	Suitability
		<i>Typic Dystrodepts</i>	2-5	1,069.35	Quite suitable
		<i>Typic Hapludults</i>	2-5	975.14	Quite suitable
		<i>Typic Hapludults</i>	5-9	1,033.43	Quite suitable
		<i>Typic Haplohemists</i>	0-2	7.65	Suitable-Marginal
		<i>Typic Endoaquepts</i>	0-2	1,004.47	Suitable -Marginal
		<i>Histic Humaquepts</i>			
		<i>Typic Haplohemists</i>			
		<i>Typic Haplohemists</i>	0-2	45.11	Not Suitable
		<i>Typic Haplohemists</i>	0-2	9.74	Not Suitable
		<i>Typic Endoaquepts</i>			
		<i>Typic Haplodolts</i>	2-5	903.22	Not Suitable
		<i>Typic Udipsaments</i>			
		Total		5,048.11	

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Tanjung Paring Estate:			
Soil Type	Slope (°)	Area (Ha)	Suitability
<i>Typic Dystrodepts</i>	2-5	616.64	Quite Suitable
<i>Typic Hapludults</i>	2-5	841.66	Quite Suitable
<i>Typic Dystrodepts</i>	5-9	485.56	Quite Suitable
<i>Typic Hapludults</i>	5-9	967.77	Quite Suitable
<i>Typic Endoaquepts</i>	0-2	702.45	Suitable-Marginal
<i>Typic Haplohemists</i>	0-2	10.93	Suitable-Marginal
<i>Typic Haplohemists</i>	0-2	121.65	Suitable-Marginal
<i>Typic Endoaquepts</i>			
<i>Typic Endoaquepts</i>	0-2	16.36	Suitable-Marginal
<i>Hystic Humaquepts</i>			
<i>Typic Haplohemists</i>			
<i>Typic Haplohemists</i>	0-2	545.44	Not Suitable
<i>Typic Haplohemists</i>	0-2	317.10	Not Suitable
<i>Typic Endoaquepts</i>			
<i>Typic Haportots</i>	2-5	83.21	Not Suitable
<i>Typic Udipsammments</i>			
<i>Tubuh air</i>	-	6.59	Not Suitable
Total		4,715.36	

		<p>Langadang Estate:</p> <table border="1"> <thead> <tr> <th>Soil Type</th> <th>Slope (°)</th> <th>Area (Ha)</th> <th>Suitability</th> </tr> </thead> <tbody> <tr> <td><i>Typic Dystrodepts</i></td> <td>2-5</td> <td>167.10</td> <td>Quite Suitable</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>2-5</td> <td>701.33</td> <td>Quite Suitable</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>5-9</td> <td>629.53</td> <td>Quite Suitable</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>9-12</td> <td>50.25</td> <td>Quite Suitable</td> </tr> <tr> <td><i>Typic Endoaquepts</i></td> <td>0-2</td> <td>136.88</td> <td>Suitable-Marginal</td> </tr> <tr> <td><i>Typic Haplohemists</i></td> <td>0-2</td> <td>26.70</td> <td>Suitable-Marginal</td> </tr> <tr> <td><i>Typic Haplohemists</i></td> <td>0-2</td> <td>17.73</td> <td>Suitable-Marginal</td> </tr> <tr> <td><i>Typic Haplohemists</i></td> <td>0-2</td> <td>679.12</td> <td>Not Suitable</td> </tr> <tr> <td>Total</td> <td></td> <td>2,408.64</td> <td></td> </tr> </tbody> </table> <p>Based on soil suitability characteristic above, there are area categorized as "not suitable" area, consist of hardpan layer and peat, that spread in Hanau Estate (731.33 Ha), Tasik Mas Estate (958.07 Ha), Tanjung Paring Estate (952.34 Ha) and Langadang Estate (679.12 Ha). All area categorized as "Not Suitable" land suitability is not planted/cultivated.</p> <p>There are areas categorized as "suitable-marginal" soils as well in unit of certification, consist inclusion of hemic peat, spread in Tasik Mas Estate (1,012.12 Ha), Tanjung Paring Estate (851.39 Ha) and Langadang Estate (181.31 Ha). Hemic peat is a transition peat with 33-66% fiber content, 0.1-0.19 g/cm³ density, 450-850% water content, dark grey-brown color. There is no peat soil exist in Hanau Estate, whilst peat soil in Tasik Mas Estate is located in uncultivated area. Tick peat is only found in Tanjung Paring Estate covers 148.94 Ha, and in Langadang Estate covers 44.43 Ha. Replanting program for estates that contains peat area (Tanjung Paring Estate) starts in 2029, management plan to</p>	Soil Type	Slope (°)	Area (Ha)	Suitability	<i>Typic Dystrodepts</i>	2-5	167.10	Quite Suitable	<i>Typic Hapludults</i>	2-5	701.33	Quite Suitable	<i>Typic Hapludults</i>	5-9	629.53	Quite Suitable	<i>Typic Hapludults</i>	9-12	50.25	Quite Suitable	<i>Typic Endoaquepts</i>	0-2	136.88	Suitable-Marginal	<i>Typic Haplohemists</i>	0-2	26.70	Suitable-Marginal	<i>Typic Haplohemists</i>	0-2	17.73	Suitable-Marginal	<i>Typic Haplohemists</i>	0-2	679.12	Not Suitable	Total		2,408.64		
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		<p>conducted drainability assessment 5 year before replanting, as recognized by RSPO Drainability Assessment Procedure.</p> <p>Field observation conducted to Water Table's Measurement Reference Point (<i>Titik Penaatan</i>) at Block T37 Division 6 Tanjung Paring Estate. Measuring device is using tools from the Ministry of Environment and Forestry as well as the location is pointed by the Ministry. Water Table's Measurement Point was installed in 2018. Data was downloaded daily by SPO Officer using computer and reported to the Ministry of Environment and Forestry. Using manual measurement during field visit, water table observed is 36 cm.</p> <p>Monitoring of water level, piezometer and peat subsidence were performed by Tanjung Paring and Langadang Estate. Record of monitoring are maintained and available. Flood risk map was provided by PMNP.</p>	
7.6.2	<p>Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan.</p> <p>- Minor compliance -</p>	<p>There is no extensification activity in PT Tapian Nadenggan area. All activities carried out according to the best-practice soil management plan.</p>	Complied
7.6.3	<p>Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.</p> <p>- Minor compliance -</p>	<p>Soil suitability map as presented in "Semi Detail Soil Map of PT Tapian Nadenggan" in scale 1:50,000 covering Hanau, Tasik Mas, Tanjung Paring and Langadang Estate, has been consideration for the management of certification unit to guide the planning of drainage and irrigation systems, road and other infrastructure. All activities carried out according to the best-practice soil management plan. Road maintenances are consistently implemented. Based on field visit during this surveillance audit, all roads are accessible.</p>	Complied
Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	<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>Based on soil map, there is a presence of peat in Tasik Mas Estate, Tanjung Paring Estate and Langadang Estate. Details refer to indicator 7.5.1.</p>	Complied

	- Critical (Major) compliance -	Based on planting database, there was no new planting on peatlands after 15 November 2018.	
7.7.2	Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018). - Minor compliance -	The organization has reported their peat areas in period 2019 (Phase 1) and 2020 (Phase 2). The organization required to submit the update peat areas data (second submission) before 5 November 2023 based on communication with RSPO Secretariat on 21 September 2022.	Complied
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).			
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	Based on soil suitability characteristic, there are area categorized as "not suitable" area, consist of hardpan layer and peat, that spread in Hanau Estate (731.33 Ha), Tasik Mas Estate (958.07 Ha), Tanjung Paring Estate (952.34 Ha) and Langadang Estate (679.12 Ha). All area categorized as "Not Suitable" land suitability is not planted/cultivated. There are areas categorized as "suitable-marginal" soils as well in unit of certification, consist inclusion of hemic peat, spread in Tasik Mas Estate (1,012.12 Ha), Tanjung Paring Estate (851.39 Ha) and Langadang Estate (181.31 Ha). Hemic peat is a transition peat with 33-66% fibre content, 0.1-0.19 g/cm ³ density, 450-850% water content, dark grey-brown colour. There is no peat soil exist in Hanau Estate, whilst peat soil in Tasik Mas Estate is located in uncultivated area. Tick peat is only found in Tanjung Paring Estate covers 148.94 Ha, and in Langadang Estate covers 44.43 Ha. Peat subsidence monitoring is conducted in Tanjung Paring and Langadang Estate. Peat subsidence in Tanjung Paring and Langadang Estate are monitored, documented and minimized. Peat soil in Tasik Mas Estate is located in uncultivated area, subsidence of peat soil in is not monitored. Records of subsidence monitoring was reviewed for period January – August 2023.	Complied

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		Field observation conducted to peat subsidence monitoring point at Block B18 Division 3 Langadang Estate.	
7.7.4	<p>(C) Availability of implementation evidence of the water and land cover management program.</p> <p>- Critical (Major) compliance -</p>	<p>Based on soil suitability characteristic, there are "suitable-marginal" soils in unit of certification, consist inclusion of hemic peat, spread in Tasik Mas Estate (1,012.12 Ha), Tanjung Paring Estate (851.39 Ha) and Langadang Estate (181.31 Ha). Hemic peat is a transition peat with 33-66% fibre content, 0.1-0.19 g/cm³ density, 450-850% water content, dark grey-brown color. There is no peat soil exist in Hanau Estate, whilst peat soil in Tasik Mas Estate is located in uncultivated area. Tick peat is only found in Tanjung Paring Estate covers 148.94 Ha, and in Langadang Estate covers 44.43 Ha. Replanting program for estates that contains peat area (Tanjung Paring Estate) starts in 2029, management plan to conducted drainability assessment 5 year before replanting, as recognized by RSPO Drainability Assessment Procedure.</p> <p>Water and land cover management program are implemented according to procedure that refer to RSPO P&C Indonesia National Interpretation 2020 as described in SOP Peat Management and Monitoring (SOP/SMART/MCAR/XVIII/TA-PPG) dated 15 July 2020 and regulation include:</p> <ol style="list-style-type: none"> 1. Government Regulation No.57 of 2016 concerning amendments to PP No.71 of 2014 concerning Protection and Management of Peatland Ecosystems 2. Regulation of Minister Environment and Forestry No.16/MENLHK/SETJEN/KUM.1/2/2017 concerning Technical Guidelines for the Restoration of Peatland Ecosystem Functions 3. Regulation of Minister Environment and Forestry No.P.15/MENLHK/SETJEN/KUM.1/2/2017 concerning Procedures for Measuring Groundwater in the Peatland Ecosystems Ground Water Table's Measurement Reference Point (<i>Titik Penaatan</i>). 	Complied

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		<p>Field observation conducted to Water Table's Measurement Reference Point (<i>Titik Penaatan</i>) at Block B18 Division 3 Langadang Estate. Measuring device is using tools from the Ministry of Environment and Forestry as well as the location is pointed by the Ministry. Water Table's Measurement Point was installed in 2018. Data was downloaded daily by SPO Officer using computer and reported to the Ministry of Environment and Forestry. Using manual measurement during field visit, water table observed is 40 cm.</p> <p>Monitoring of water level, piezometer and peat subsidence were performed by Tanjung Paring and Langadang Estate. Record of monitoring are maintained and available. Flood risk map was provided by PMNP.</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>- Critical (Major) compliance -</p>	<p>Replanting on peat soil will be conducted in 2028; drainability assessment study has been conducted since 2019 until 2023. The timeline of drainability assessment PT Tapian Nadenggan – Hanau was sighted during audit. Report of Drainability assessment is on progress of presentation to CEO and approval CEO.</p> <p>Based on soil suitability characteristic above, there are area categorized as "not suitable" area, consist of hardpan layer and peat, that spread in Hanau Estate (731.33 Ha), Tasik Mas Estate (958.07 Ha), Tanjung Paring Estate (952.34 Ha) and Langadang Estate (679.12 Ha). All area categorized as "Not Suitable" land suitability is not planted/cultivated.</p> <p>There is area categorized as "suitable-marginal" soils as well in unit of certification, consist inclusion of hemic peat, spread in Tasik Mas Estate (1,012.12 Ha), Tanjung Paring Estate (851.39 Ha) and Langadang Estate (181.31 Ha). There is no peat soil exist in Hanau Estate, whilst peat soil in Tasik Mas Estate is located in uncultivated area. Tick peat is only found in Tanjung Paring Estate covers 148.94 Ha, and in Langadang Estate covers 44.43 Ha. Replanting program for estates that contains peat area (Tanjung Paring Estate) starts in 2029, management plan to</p>	Complied

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		<p>conducted drainability assessment 5 year before replanting, as recognized by RSPO Drainability Assessment Procedure.</p> <p>Based on the results of the drainability assessment carried out by the company, the conclusion is that the peat area at PT Tapan Nadenggan can still be planted with oil palm with a lifespan of 91.5 years - 1,095 years.</p>	
<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. 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>- Critical (Major) compliance -</p>	<p>All existing plantings on peat in Tanjung Paring and Langadang Estate are managed according to procedure that refer to RSPO P&C Indonesia National Interpretation 2020 and RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands, version 3 (June 2019), as described in SOP Peat Management and Monitoring (SOP/SMART/MCAR/XVIII/TA-PPG) dated 15 July 2020.</p> <p>Unit of certification is referring to regulation of peat soil monitoring according to PermenLHK Nomor: P.15/Menlhk/Setjen/Kum.1/2/2017. Company and KLHK has determined the compliance point of peat soil monitoring in 15 point (9 point in mineral soil and 6 point in peat soil Tanjung Paring Estate), 7 Points in Langadang Estate, 7 point in Hanau Estate presented in "Keputusan Direktur Jenderal Pengendalian Pencemaran dan Kerusakan Lingkungan Nomor: SK-82/PPKL/PKG/PKL.0/12/2017". Regulation determined that water level in peat soil shall be maintained at level maximum 40 cm under ground cover. Company has monitor water level each 2 weeks and reported to KLHK each quarter. Latest monitoring of water level August 2023 in</p>	Complied

		<p>Langadang Estate shown that water level is around 5 – 40 cm under ground cover.</p> <p>The SOP mentioned above-described peat soil management, water was managed to control water table within range of 50-70 cm below ground surface. Dike which was made from sand sacks are constructed to maintain water level in main drain and collection drain. Water level was monitored by checking the level meter which was provided in main and secondary drain and piezometer which was provided in peat land block. Piezometer and level meter were checked weekly including status of water level (below or above the range). Condition of piezometer and level meter were checked regularly including cleanliness of piezometer, condition of sand sacks, and identification of piezometer and level meter.</p> <p>Water level monitoring was monitored by the installation of piezometers, 2 pieces on each block of peat. The monitoring results are recorded weekly and its well documented. Water and ground cover management by establishing dams on drains and develop overflow of the dam according to the expected water level in peat area (between 40-60 cm).</p> <p>Tanjung Paring and Langadang Estate demonstrated “<i>Program Pengelolaan Areal Gambut Tahun 2023</i>” – Work Program for Peat Management that described monitoring of water table planned in weekly basis; peat subsidence pole in monthly basis; water pole planned in weekly basis; water gate maintenance planned annually or according to condition.</p> <p>Field observation conducted to Water Table’s Measurement Reference Point (<i>Titik Penaatan</i>) at Block B18 Division 3 Langadang Estate. Measuring device is using tools from the Ministry of Environment and Forestry as well as the location is pointed by the Ministry. Water Table’s Measurement Point was installed in 2018. Data was downloaded daily by SPO Officer using computer and reported to the Ministry of Environment and Forestry. Using manual measurement during field visit,</p>	
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		water table observed is 40 cm. All station visited are in good condition and scale are readable.	
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>- Critical (Major) compliance -</p>	Non-planted and reserved peat areas are protected as peatland conservation areas. Based on field visit, verified that unit of certification are not constructing drainage channels, building roads and new electricity lines on peatlands. 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'.	Complied
Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.			
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>- Minor compliance -</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>PT Tapian Nadenggan – PMKS Hanau and Estates can demonstrate that the surface water quality monitoring program is carried out in accordance with the environmental monitoring requirements in the RKL-RPL matrix.</p> <p>PT. Tapian Nadenggan demonstrates permit for water extraction and domestic wastewater as per “<i>Surat Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Provinsi Kalimantan Tengah No.570/7/PU-AIR/I/DPMPSTP-2021 tentang Izin Pengusahaan Air Permukaan Pada Sungai Tarus di Desa Derangga Kecamatan Hanau Kabupaten Seruyan Provinsi Kalimantan Tengah oleh PT. Tapian Nadenggan – Hanau Mill</i>” dated 4 January 2021 and valid for 3 years. The permit allows water extraction debit of 0.025 m³/second.</p> <p>Based on document verification, it shows that the Company has consistently tested the quality of river water flowing into and/or around the oil palm plantation every semester. River water testing was carried out on the upstream and downstream of the Langadang River, Mandiasuh River, Tarus River, Palembang River, Nahambau River,</p>	Complied

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		<p>Pasipu River, Ulin River and Kuning River. The latest sampling and testing were carried out on 24 February – 9 March 2023 by the accredited laboratory PT Mutu Agung Lestari and the result comply to the regulation. Sample of Certificate Analysis:</p> <ul style="list-style-type: none"> • 1884/SL/III/23 dated 9 March 2023, location downstream of Sungai Palembang • 1888/SL/III/23 dated 9 March 2023, location upstream of Sungai Nahambau • 1890/SL/III/23 dated 9 March 2023, location upstream of Sungai Pasipu 	
	<p>7.8.1b Workers have adequate access to clean water.</p>	<p>Based on field visit to worker housing in Tasik Mas Estate and Langadang Estate – the housing sampled has adequate clean water from bore pump. Based on interview with housewives, they stated the water is sufficient for their daily need: washing, bathing, cleaning.</p> <p>The company have conduct clean water analysis per semester and the latest was on 24 February – 9 March 2023 and the result was compiled to regulation (Permenkes No 32/2017).</p> <p>Certificate of Analysis:</p> <ul style="list-style-type: none"> • 1935/SL/III/23 dated 9 March 2023, location WTP station in Hanau Mill. • 1895/SL/III/23 dated 9 March 2023, location <i>Pondok</i> 4 Hanau Estate. • 1917/SL/III/23 dated 9 March 2023, location <i>Pondok</i> 1 Tasik Mas Estate. • 1955/SL/III/23 dated 9 March 2023, location <i>Pondok</i> 1 Tanjung Paring Estate. • 1970/SL/III/23 dated 9 March 2023, location <i>Pondok</i> 1 Langadang Estate. 	

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7.8.2	<p>(C) Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before 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>- Critical (Major) compliance -</p>	<p>HCV Assessment in PT. Tapan Nadenggan carried out by internal SMART Tbk. Assessors comprise of Norman Farid Mustakin (Team Leader, ecology, and mapping – RSPO HCV Assessor register), Firmansyah (Fauna and environmental service – registered in HCV Network), Ridho Farianto (Flora and environmental service – registered in HCV Network), Tomi Hendartomo (Social, economic and community cultural), Yosaphat Ardila Renato (Social, economic and community cultural). Peer reviewed by Ir. Siswoyo M.Si.</p> <ul style="list-style-type: none"> • Field exercise for Tanjung Paring Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; • Field exercise for Langadang Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; • Field exercise for Hanau Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; • Field exercise for Tasik Mas Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; 	Complied																		
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Unit</th> <th style="width: 15%;">HCV</th> <th style="width: 50%;">Location</th> <th style="width: 20%;">Total Area</th> </tr> </thead> <tbody> <tr> <td rowspan="2" style="text-align: center;">Hanau Estate</td> <td style="text-align: center;">1.1 and 4.1</td> <td style="text-align: center;">River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river,</td> <td style="text-align: center;">208.03</td> </tr> <tr> <td style="text-align: center;">4.1</td> <td style="text-align: center;">Fresh water swamp</td> <td style="text-align: center;">167.84</td> </tr> <tr> <td rowspan="2" style="text-align: center;">Tasik Mas Estate</td> <td style="text-align: center;">1.1</td> <td style="text-align: center;">Water spring</td> <td style="text-align: center;">1.00</td> </tr> <tr> <td style="text-align: center;">1.1 and 4.1</td> <td style="text-align: center;">River buffer zone Tarus I river, Tarus II River, Palembang river, Block N river, Block P river</td> <td style="text-align: center;">206.39</td> </tr> </tbody> </table>				Unit	HCV	Location	Total Area	Hanau Estate	1.1 and 4.1	River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river,	208.03	4.1	Fresh water swamp	167.84	Tasik Mas Estate	1.1	Water spring	1.00	1.1 and 4.1	River buffer zone Tarus I river, Tarus II River, Palembang river, Block N river, Block P river	206.39
Unit	HCV	Location	Total Area																		
Hanau Estate	1.1 and 4.1	River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river,	208.03																		
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		1.3 and 4.1	Fresh water swamp	78.03	
		4.1	Fresh water swamp	112.04	
		6	Tomb	0.0002	
	Tanjung Parang Estate	1.1 and 4.1	River buffer zone of Katin river, Mandiasu river, Tarus River, Blok T River, and water reservoir	160.30	
		3	Peat area	84.54	
		4.1	Fresh water swamp	89.88	
			Peat area	15.44	
		6	Tomb	1.00	
	Langadang	1.1 and 4.1	River buffer zone Langadang I river, Langadang II river, Langadang III river, Langadang IV river	129.90	
		3 and 4.1	Peat area	106.82	
		4.1	Fresh water swamp	5.40	
				1,366.612	
Area statement updated in 2023					
		Unit	HCV	Location	Total Area
	Hanau Estate	1.1 and 4.1	River buffer zone Palembang River, Ulin river, Kuning river,	Planted	168.03
				Drainage/swamp/river	74.20
				Road	10.19

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			Pasipu river, Nahambau river, Bakung river 4.1 Fresh water swamp	Other area (enclave)	123.45	
		Tasik Mas Estate	1.1 and 4.1 River buffer zone Tarus I river, Tarus II River, Palembang River, Block N river, Block P river 1.3 and 4.1 Fresh water swamp 4.1 Fresh water swamp 6 Swamp	Planted area	154.93	
				Drainage/swamp/river	233.45	
				Road	9.08	
		Tanjung Parang Estate	1.1 and 4.1 River buffer zone of Katin river, Mandiasu river, Tarus River, Blok T River, and water reservoir 3 Peat area 4.1 Fresh water swamp and peat land 6 Tomb	Planted	170.87	
				Drainage/swamp/river	79.63	
				Road	18.02	
				Other area (enclave, conservation, peat, bush)	82.63	
		Langadang	1.1 and 4.1	Planted area	94.05	

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Estate	River buffer zone Langadang I river, Langadang II river, Langadang III river, Langadang IV river	Drainage/swamp/river	12.21																																				
	3 and 4.1	Road	3.45																																				
	Peat area	Other area (enclave, conservation, peat, bush)	132.41																																				
	4.1 Fresh water swamp																																						
Total			1,366.61																																				
<p>Note: although there are replanting in Hanau Estate, the HCV area still maintained and not cutting the palm oil trees inside riparian buffer zone</p> <p>Record of remediation/rehabilitation Tanjung Paring Estate</p> <table border="1"> <thead> <tr> <th>Remediation Location</th> <th>Block</th> <th>Ha</th> <th>Amount of tree</th> </tr> </thead> <tbody> <tr> <td>HCV 4.1 Peat</td> <td>T-32</td> <td>1.55</td> <td>215</td> </tr> <tr> <td>HCV 4.1 Peat</td> <td>T-34</td> <td>0.02</td> <td>3</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-27</td> <td>3.16</td> <td>439</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-28</td> <td>2.32</td> <td>322</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-29</td> <td>4.25</td> <td>591</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-30</td> <td>0.86</td> <td>120</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-31</td> <td>0.59</td> <td>81</td> </tr> <tr> <td colspan="2" style="text-align: center;">TOTAL</td> <td>12.75</td> <td>1,772</td> </tr> </tbody> </table> <p>Note : <i>Pulai, Galam Merah, Jambu-jambuan and Kajamihing</i></p>				Remediation Location	Block	Ha	Amount of tree	HCV 4.1 Peat	T-32	1.55	215	HCV 4.1 Peat	T-34	0.02	3	HCV 4.1 Riparian	R-27	3.16	439	HCV 4.1 Riparian	R-28	2.32	322	HCV 4.1 Riparian	R-29	4.25	591	HCV 4.1 Riparian	R-30	0.86	120	HCV 4.1 Riparian	R-31	0.59	81	TOTAL		12.75	1,772
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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>- Minor compliance -</p>	<p>PT Tapian Nadenggan carries out liquid waste analysis every month. Liquid waste analysis is carried out by an accredited environmental laboratory. Liquid waste analysis was carried out by the PT Mutu Agung Lestari environmental laboratory (LP-966-IDN). Liquid waste quality standards are based on Minister of Environment Decree No. 28 of 2003. The quality standards set are for pH parameters 6-9 and maximum BOD 5,000 mg/l.</p>	Complied																																												

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		<p>The following are the results of liquid waste analysis for the period January – December 2022 and January – August 2023:</p> <p>January – December 2022</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>BM</th> <th>Jan</th> <th>Feb</th> <th>Mar</th> <th>Apr</th> <th>Mei</th> <th>Jun</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>6,0-9,0</td> <td>7.51</td> <td>7.72</td> <td>8.04</td> <td>7.32</td> <td>6.68</td> <td>7.48</td> </tr> <tr> <td>BOD5 (mg/l)</td> <td>5.000</td> <td>398</td> <td>239</td> <td>953</td> <td>1191</td> <td>785</td> <td>1152</td> </tr> <tr> <td>COD (mg/l)</td> <td>-</td> <td>722</td> <td>573</td> <td>1609</td> <td>2630</td> <td>1693</td> <td>2691</td> </tr> <tr> <td>Minyak & lemak (mg/l)</td> <td>-</td> <td>2.2</td> <td>0.43</td> <td>4.5</td> <td>5.1</td> <td>3.2</td> <td>6.3</td> </tr> <tr> <td>Pb (mg/l)</td> <td>-</td> <td>0.0037</td> <td>0.009</td> <td><0,00 17</td> <td><0,001 7</td> <td><0,00 17</td> <td><0,0 015</td> </tr> <tr> <td>Cu (mg/l)</td> <td>-</td> <td><0,015</td> <td><0,01 5</td> <td><0,01 5</td> <td><0,015</td> <td>0.086</td> <td>0.065</td> </tr> <tr> <td>Cd (mg/l)</td> <td>-</td> <td><0,0022</td> <td><0,00 22</td> <td><0,00 22</td> <td><0,002 2</td> <td><0,00 22</td> <td><0,0 0043</td> </tr> <tr> <td>Zn (mg/l)</td> <td>-</td> <td>0.092</td> <td><0,00 31</td> <td>0.13</td> <td>0.13</td> <td>0.18</td> <td>0.1</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Parameter</th> <th>BM</th> <th>Jul</th> <th>Agt</th> <th>Sep</th> <th>Okt</th> <th>Nov</th> <th>Des</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>6,0-9,0</td> <td>7.41</td> <td>7.11</td> <td>7.9</td> <td>8.17</td> <td>6.08</td> <td>7.61</td> </tr> <tr> <td>BOD5 (mg/l)</td> <td><5.000</td> <td>318</td> <td>795</td> <td>1730</td> <td>551</td> <td>3680</td> <td>1175</td> </tr> <tr> <td>COD (mg/l)</td> <td>-</td> <td>4285</td> <td>2796</td> <td>4943</td> <td>1900</td> <td>11300</td> <td>2244</td> </tr> <tr> <td>Minyak & lemak (mg/l)</td> <td>-</td> <td>5.8</td> <td>6.4</td> <td>5.1</td> <td>2.6</td> <td>2.2</td> <td>3.7</td> </tr> <tr> <td>Pb (mg/l)</td> <td>-</td> <td>0.04</td> <td>0.03</td> <td><0,00 15</td> <td>0.04</td> <td>0.2</td> <td><0,0 015</td> </tr> </tbody> </table>						Parameter	BM	Jan	Feb	Mar	Apr	Mei	Jun	pH	6,0-9,0	7.51	7.72	8.04	7.32	6.68	7.48	BOD5 (mg/l)	5.000	398	239	953	1191	785	1152	COD (mg/l)	-	722	573	1609	2630	1693	2691	Minyak & lemak (mg/l)	-	2.2	0.43	4.5	5.1	3.2	6.3	Pb (mg/l)	-	0.0037	0.009	<0,00 17	<0,001 7	<0,00 17	<0,0 015	Cu (mg/l)	-	<0,015	<0,01 5	<0,01 5	<0,015	0.086	0.065	Cd (mg/l)	-	<0,0022	<0,00 22	<0,00 22	<0,002 2	<0,00 22	<0,0 0043	Zn (mg/l)	-	0.092	<0,00 31	0.13	0.13	0.18	0.1	Parameter	BM	Jul	Agt	Sep	Okt	Nov	Des	pH	6,0-9,0	7.41	7.11	7.9	8.17	6.08	7.61	BOD5 (mg/l)	<5.000	318	795	1730	551	3680	1175	COD (mg/l)	-	4285	2796	4943	1900	11300	2244	Minyak & lemak (mg/l)	-	5.8	6.4	5.1	2.6	2.2	3.7	Pb (mg/l)	-	0.04	0.03	<0,00 15	0.04	0.2	<0,0 015		
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Cu (mg/l)	-	<0,015	0.04	0.019	<0,0015	1.68	0.023
Cd (mg/l)	-	<0,00043	<0,00043	<0,00043	<0,00043	<0,00043	<0,00043
Zn (mg/l)	-	0.036	0.14	0.053	0.06	2.49	0.073
Januari – June 2023							
Parameter	BM	Jan	Feb	Mar	Apr	Mei	Jun
pH	6,0-9,0	7,64	7,55	6,68	7,54	7,59	7,82
BOD5 (mg/l)	<5.000	85,3	679	1.527	2.101	866	408
COD (mg/l)	-	264	1.303	3.778	4.448	1.785	905
Minyak & lemak (mg/l)	-	2,40	1,40	3,20	1,40	3,00	0,20
Pb (mg/l)	-	<0,0015	0,0010	<0,0015	<0,0015	<0,0015	<0,0015
Cu (mg/l)	-	0,051	<0,015	0,47	0,065	<0,015	0,023
Cd (mg/l)	-	<0,00043	<0,00043	0,00089	<0,00043	<0,00043	<0,00043
Zn (mg/l)	-	0,11	0.015	0,60	0,20	0,06	0,034
July – August 2023							
Parameter	BM	Jul	Agt				
pH	6,0-9,0	6,86	7,54				
BOD5 (mg/l)	<5.000	723	1906				
COD (mg/l)	-	1.590	2720				

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		Minyak & lemak (mg/l)	-	0,40	1,40																																													
		Pb (mg/l)	-	<0,0015	<0,0015																																													
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7.8.4	Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -	<p>PT. Tapian Nadenggan already has a permit for the extraction and utilization of surface water, based on the Decree of the Head of the Central Kalimantan Province One Stop Investment and Integrated Services Service Number: 570/7/PU-AIR/I/DPMPTSP-2021 concerning Permits for Surface Water Exploitation on the Tarus River in Derangga Village, Hanau District, Seruyan Regency, Central Kalimantan Province by PT Tapian Nadenggan – Hanau Mill, 4 January 2021 – valid for 3 years. The approved water usage rate is 0.025 m3/second.</p> <p>Budget for water usage in 2022 was 1.055 m3 per tonne FFB and for 2023 is 1.006 m3 per tonne FFB</p> <table border="1"> <thead> <tr> <th rowspan="2">MONTH</th> <th colspan="2">2022</th> <th colspan="2">2023</th> </tr> <tr> <th>FFB processed</th> <th>Water use (m3)</th> <th>FFB processed</th> <th>Water use (m3)</th> </tr> </thead> <tbody> <tr> <td>Jan</td> <td>25,748.01</td> <td>28,459</td> <td>26,775.85</td> <td>23,529.91</td> </tr> <tr> <td>Feb</td> <td>24,946.74</td> <td>26,616</td> <td>23,796.72</td> <td>28,432.20</td> </tr> <tr> <td>Mar</td> <td>31,339.25</td> <td>31,120</td> <td>28,696.00</td> <td>31,087.76</td> </tr> <tr> <td>Apr</td> <td>33,792.00</td> <td>31,182</td> <td>24,913.27</td> <td>26,951.92</td> </tr> <tr> <td>May</td> <td>37,785.25</td> <td>29,413</td> <td>38,088.41</td> <td>37,319.32</td> </tr> <tr> <td>Jun</td> <td>43,141.09</td> <td>32,987</td> <td>37,333.23</td> <td>37,526.68</td> </tr> <tr> <td>Jul</td> <td>40,275.60</td> <td>25,807</td> <td>39,082.23</td> <td>40,004.71</td> </tr> </tbody> </table>				MONTH	2022		2023		FFB processed	Water use (m3)	FFB processed	Water use (m3)	Jan	25,748.01	28,459	26,775.85	23,529.91	Feb	24,946.74	26,616	23,796.72	28,432.20	Mar	31,339.25	31,120	28,696.00	31,087.76	Apr	33,792.00	31,182	24,913.27	26,951.92	May	37,785.25	29,413	38,088.41	37,319.32	Jun	43,141.09	32,987	37,333.23	37,526.68	Jul	40,275.60	25,807	39,082.23	40,004.71	Complied
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Feb	24,946.74	26,616	23,796.72	28,432.20																																														
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Apr	33,792.00	31,182	24,913.27	26,951.92																																														
May	37,785.25	29,413	38,088.41	37,319.32																																														
Jun	43,141.09	32,987	37,333.23	37,526.68																																														
Jul	40,275.60	25,807	39,082.23	40,004.71																																														

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	Aug	41,831.02	25,051	31,428.78	36,054.44	
	Sep	35,987.86	24,227			
	Oct	20,446.91	14,824			
	Nov	13,068.36	8,363			
	Dec	33,077.67	23,893			
		381,439.76	301,942.00	250,114.49	260,906.95	
		0.79 m3/ton FFB process		1.04 m3/ton FFB process		
Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised						

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<p>7.9.1</p>	<p>Plans to increase the efficiency of fossil fuel use and to optimize renewable energy are available, monitored and documented.</p> <p>- Minor compliance -</p>	<p>Hanau Mill and estates has been developing the program/plan on how to conduct efficiency for utilization of fossil fuel by develop the standard to manage the consumption each of vehicles and electricity generator within litre per hours both for organization owned and contractors; the monitoring conducted by monthly and reported to technical department. It was also developed the plan/program regarding optimization of renewable energy known as fiber and shell as boiler fuels at mills, monitoring also conducted monthly by calculate the fiber and shell and utilize as boiler fuels whether during the construction or upgrading of all operations. There are monitoring records sighted regarding the utilization of fossils fuels and fiber shell.</p> <p>Record of fiber, shell and EFB in January – August 2023</p> <table border="1" data-bbox="1131 774 1975 1222"> <thead> <tr> <th>Month</th> <th>FFB processed (ton)</th> <th>EFB (ton)</th> <th>Fiber (ton)</th> <th>Shell (ton)</th> </tr> </thead> <tbody> <tr> <td>January</td> <td>26,775.85</td> <td>5,622.92</td> <td>3,346.98</td> <td>1,539.61</td> </tr> <tr> <td>February</td> <td>23,796.72</td> <td>4,997.31</td> <td>2,974.59</td> <td>1,368.31</td> </tr> <tr> <td>March</td> <td>28,696.00</td> <td>6,026.16</td> <td>3,587.00</td> <td>1,650.02</td> </tr> <tr> <td>April</td> <td>24,913.27</td> <td>5,231.78</td> <td>3,114.15</td> <td>1,432.51</td> </tr> <tr> <td>May</td> <td>38,088.41</td> <td>7,998.56</td> <td>4,761.05</td> <td>2,190.08</td> </tr> <tr> <td>June</td> <td>37,333.23</td> <td>7,839.97</td> <td>4,666.65</td> <td>2,146.66</td> </tr> <tr> <td>July</td> <td>39,082.23</td> <td>8,207.26</td> <td>4,885.27</td> <td>2,247.22</td> </tr> <tr> <td>August</td> <td>31,428.78</td> <td>6,600.04</td> <td>3,928.59</td> <td>1,807.15</td> </tr> </tbody> </table> <p>Record of fuel usage in January – August 2023</p> <table border="1" data-bbox="1131 1311 1975 1358"> <thead> <tr> <th>Month</th> <th>FFB processed (ton)</th> <th>Fuel (Ltr)</th> </tr> </thead> <tbody> </tbody> </table>	Month	FFB processed (ton)	EFB (ton)	Fiber (ton)	Shell (ton)	January	26,775.85	5,622.92	3,346.98	1,539.61	February	23,796.72	4,997.31	2,974.59	1,368.31	March	28,696.00	6,026.16	3,587.00	1,650.02	April	24,913.27	5,231.78	3,114.15	1,432.51	May	38,088.41	7,998.56	4,761.05	2,190.08	June	37,333.23	7,839.97	4,666.65	2,146.66	July	39,082.23	8,207.26	4,885.27	2,247.22	August	31,428.78	6,600.04	3,928.59	1,807.15	Month	FFB processed (ton)	Fuel (Ltr)	<p>Complied</p>
Month	FFB processed (ton)	EFB (ton)	Fiber (ton)	Shell (ton)																																															
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<p>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.</p>																											
7.10.1	<p>(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. - Critical (Major) compliance -</p>	<p>There are no change in procedure compare to last year. PT. Tapan Nadenggan has GHG mitigation plan under "SOP Mitigasi Gas Rumah Kaca (GRK) No.SOP/SMART/CERS-EHSD/SADV/I/005" dated 1 July 2014.</p> <ul style="list-style-type: none"> • Identification of GHG source: from fossil fuel emission for transportation and machineries, emission from fertilizer use, emission from pesticide use, emission from pesticide use, emission 	Complied																								

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		<p>from fossil fuel combustion in mill and use of side product of POM, emission from palm oil mill effluent.</p> <ul style="list-style-type: none"> • GHG calculation and GHG verification based on emission list. • GHG emission reduction plan <table border="1" data-bbox="1133 517 1977 1390"> <thead> <tr> <th data-bbox="1133 517 1346 592">Stages/Activity type</th> <th data-bbox="1346 517 1682 592">Mitigation Plan</th> <th data-bbox="1682 517 1977 592">Implementation</th> </tr> </thead> <tbody> <tr> <td data-bbox="1133 592 1346 868" rowspan="3">Fertilizer application</td> <td data-bbox="1346 592 1682 699">Effective fertilizer application as per recommendation SMARTRI</td> <td data-bbox="1682 592 1977 699"> <ul style="list-style-type: none"> • Leaf sampling analysis for accurate fertilizer recommendation </td> </tr> <tr> <td data-bbox="1346 699 1682 774">No fertilizer application in rainy season</td> <td data-bbox="1682 699 1977 774"> <ul style="list-style-type: none"> • Implement SOP fertilizer application </td> </tr> <tr> <td data-bbox="1346 774 1682 868">Use of POME and empty fruit bunch</td> <td data-bbox="1682 774 1977 868"> <ul style="list-style-type: none"> • Use of legume cover crop </td> </tr> <tr> <td data-bbox="1133 868 1346 1150" rowspan="3">Use of fossil fuel for transportation (FFB, fertilizer, manpower)</td> <td data-bbox="1346 868 1682 943">Maintenance the vehicle on regular basis</td> <td data-bbox="1682 868 1977 943"> <ul style="list-style-type: none"> • Vehicle maintenance record </td> </tr> <tr> <td data-bbox="1346 943 1682 1018">Transportation arrangement (effective and efficient)</td> <td data-bbox="1682 943 1977 1018"> <ul style="list-style-type: none"> • Evaluation on vehicle use (incl. fuel efficiency) </td> </tr> <tr> <td data-bbox="1346 1018 1682 1150">Socialization to all level of worker on GHG mitigation plan related to machinery use and use of fossil fuel</td> <td data-bbox="1682 1018 1977 1150"></td> </tr> <tr> <td data-bbox="1133 1150 1346 1390" rowspan="4">Pesticide application</td> <td data-bbox="1346 1150 1682 1193">Planting beneficial plant</td> <td data-bbox="1682 1150 1977 1193"> <ul style="list-style-type: none"> • Implement SOP pesticide application </td> </tr> <tr> <td data-bbox="1346 1193 1682 1236">Spraying knapsack calibration</td> <td data-bbox="1682 1193 1977 1236"> <ul style="list-style-type: none"> • Utilize recommended pesticide </td> </tr> <tr> <td data-bbox="1346 1236 1682 1311">Pest control by SMARTRI recommendation</td> <td data-bbox="1682 1236 1977 1311"></td> </tr> <tr> <td data-bbox="1346 1311 1682 1390">Effective pesticide application as per recommendation</td> <td data-bbox="1682 1311 1977 1390"></td> </tr> </tbody> </table>	Stages/Activity type	Mitigation Plan	Implementation	Fertilizer application	Effective fertilizer application as per recommendation SMARTRI	<ul style="list-style-type: none"> • Leaf sampling analysis for accurate fertilizer recommendation 	No fertilizer application in rainy season	<ul style="list-style-type: none"> • Implement SOP fertilizer application 	Use of POME and empty fruit bunch	<ul style="list-style-type: none"> • Use of legume cover crop 	Use of fossil fuel for transportation (FFB, fertilizer, manpower)	Maintenance the vehicle on regular basis	<ul style="list-style-type: none"> • Vehicle maintenance record 	Transportation arrangement (effective and efficient)	<ul style="list-style-type: none"> • Evaluation on vehicle use (incl. fuel efficiency) 	Socialization to all level of worker on GHG mitigation plan related to machinery use and use of fossil fuel		Pesticide application	Planting beneficial plant	<ul style="list-style-type: none"> • Implement SOP pesticide application 	Spraying knapsack calibration	<ul style="list-style-type: none"> • Utilize recommended pesticide 	Pest control by SMARTRI recommendation		Effective pesticide application as per recommendation		
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		Use of fossil fuel for mill	Maintenance the machinery (genset) on regular basis Substitute genset use with electricity from PLN Emission monitoring on regular basis	<ul style="list-style-type: none"> • Machine maintenance record • Monitoring mill power use, Kwh/ton product 	
		Use of biogas plant – methane gas capture	Constructing biogas plant for methane gas capture Use co-composting with EFB	<ul style="list-style-type: none"> • Methane gas to gas burner in boiler 	
		Water management in peat area	Building water gate Monitoring water level Monitoring subsidence level	<ul style="list-style-type: none"> • Water level record • Annual subsidence record • Refer to SOP Peat 	
		<p>“Program Pengurangan Emisi Gas Rumah Kaca 2022-2023” sighted: planting and maintain trees, conduct regular emission test, maintain the water control, utilization of fibre and shell as boiler fuel, use biogas from methane capture for boiler’s gas burner, re-use sterilizer’s condensate water for dilution, change from tube lamp to LED.</p> <p>PalmGHG calculation via RSPO GHG has been reviewed and verified by auditor.</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>- Critical (Major) compliance -</p>	<p>Based on planting database, there is no new land clearing/new planting after 15 November 2018 in Langadang Estate, Tanjung Paring Estate, Hanau Estate, Tasik Mas Estate. Latest planting year 2007.</p>			Complied

<p>7.10.3</p>	<p>(C) Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored. - Critical (Major) compliance -</p>	<p>The unit of certification has prepared strategy to reduce and mitigate pollution and emission. Monitoring of pollution and emission quality for plantation has been planned and implemented, e.g. air quality ambient for boiler and power generator, water quality test for surface and ground water, effluent water quality and noise level. Plans to reduce or minimize them are implemented and monitored. The monitoring result is incorporated in RKL/RPL (environmental management and monitoring plan) and reported regularly to the government.</p> <p>Record of emission analysis in Semester 1/2023 Boiler Emission Semester 1/2023</p> <table border="1" data-bbox="1133 715 1966 1236"> <thead> <tr> <th>Parameter</th> <th>Unit</th> <th>Quality Threshold</th> <th>Boiler 1</th> <th>Boiler 2</th> <th>Boiler 3</th> </tr> </thead> <tbody> <tr> <td>Partikulat</td> <td>mg/m³</td> <td>300</td> <td>86.9</td> <td>67.6</td> <td>78.9</td> </tr> <tr> <td>Sulfur Dioksida (SO₂)*</td> <td>mg/m³</td> <td>600</td> <td>37.0</td> <td>35.0</td> <td>36.0</td> </tr> <tr> <td>Nitrogen Dioksida (NO₂)</td> <td>mg/m³</td> <td>800</td> <td>162</td> <td>149</td> <td>155</td> </tr> <tr> <td>Hidrogen Klorida (HCl)*</td> <td>mg/m³</td> <td>5</td> <td><3.68</td> <td><3.68</td> <td><3.68</td> </tr> <tr> <td>Gas Klorin (Cl₂)</td> <td>mg/m³</td> <td>5</td> <td>0.77</td> <td>0.78</td> <td>0.93</td> </tr> <tr> <td>Ammonia (NH₃)*</td> <td>mg/m³</td> <td>1</td> <td>0.80</td> <td>0.84</td> <td>0.62</td> </tr> <tr> <td>Hidrogen Fluorida (HF)*</td> <td>mg/m³</td> <td>8</td> <td>1.05</td> <td>1.28</td> <td>1.03</td> </tr> <tr> <td>Opasitas</td> <td>%</td> <td>30</td> <td>9.33</td> <td>4.67</td> <td>9.33</td> </tr> </tbody> </table> <p>Details of the Test Result Report for the last test:</p> <ul style="list-style-type: none"> • Test Results Report Serial Number: 1930/SL/III/23 dated March 9 2023 for Boiler 1 	Parameter	Unit	Quality Threshold	Boiler 1	Boiler 2	Boiler 3	Partikulat	mg/m ³	300	86.9	67.6	78.9	Sulfur Dioksida (SO ₂)*	mg/m ³	600	37.0	35.0	36.0	Nitrogen Dioksida (NO ₂)	mg/m ³	800	162	149	155	Hidrogen Klorida (HCl)*	mg/m ³	5	<3.68	<3.68	<3.68	Gas Klorin (Cl ₂)	mg/m ³	5	0.77	0.78	0.93	Ammonia (NH ₃)*	mg/m ³	1	0.80	0.84	0.62	Hidrogen Fluorida (HF)*	mg/m ³	8	1.05	1.28	1.03	Opasitas	%	30	9.33	4.67	9.33	<p>Complied</p>
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- Test Results Report Serial Number: 1931/SL/III/23 dated March 9 2023 for Boiler 2
- Test Results Report Serial Number: 1932/SL/III/23 dated March 9 2023 for Boiler 3

Generator emission Semester 1/2023

Parameter	Unit	Quality Threshold	Genset 8	Genset 11
Nitrogen Oksida	mg/m ³	3400	205	232
Karbon Monoksida	mg/m ³	170	115	96.5
Total Partikulat	mg/m ³	-	23,3	27.4
Sulfur Dioksida	mg/m ³	-	14,0	15.0
Opasitas	%	-	6,67	5,7
Kecepatan Alir	m/dtk	-	6,22	6.64
Oksigen	%	-	15,5	15.8

Details of the Test Result Report for the last test:

- Test Results Report Serial Number: 1933/SL/III/23 dated March 9 2023 for Genset 8
- Test Results Report Serial Number: 1934/SL/III/23 dated March 9 2023 for Genset 11

Based on the analysis results above, it shows that all generator and boiler emission parameters have met the specified emission quality standards.

Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	Based on field visit in Hanau Estate Block C01 Division 1 and Block E09 Division 5, it was observed that replanting were by chipping and not using fire.	Complied
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>- Minor compliance -</p>	<p>Unit of certification has established procedure of Land Fire Prevention and Control – “<i>SOP Pencegahan dan Penanganan Kebakaran Lahar</i>” (SOP/SMART/SUST/II/004) dated 1 March 2017. The procedure describing fire prevention and control measures as follow:</p> <ol style="list-style-type: none"> 1. Development of prevention and control program; 2. Land Fire Prevention; 3. Emergency Response Team 4. Early Warning System; 5. Hot Spot verification; 6. Determining Level of Fire Hazard Risks 7. Determining of Fire Hazard Risks Status. <ul style="list-style-type: none"> - Green (Low): Normal - Yellow (Medium): no rain falls 6-9 days (on peat soil) or 14-20 days (on mineral soil). - Red (High): no rain falls more than 10 days (on peat soil) or more than 21 days (mineral soil). - Black (Extreme): land situation is very dry and several hot spot points occurs outside the plantation. 8. Fire Control measures are based on Level of Fire Hazard Risks Colour and referred to signboard of Fire Risk Status. 9. Fire Control (if occurs)). <p>Fire and Emergency Response Team with appropriate resources also provides in all area and registered by relevant agency. Fire watch tower</p>	Complied

		<p>also available in each estate to monitor fire adjacent the plantation. Approval of Emergency Response Team such as :</p> <ul style="list-style-type: none"> • The emergency response structure has been ratified in accordance with the "Decree of the Head of the Central Kalimantan Province Manpower and Transmigration Service Number: 118/DISNAKERTRANS/VIII/2023 concerning Ratification of the Emergency Response Team Structure of PT Tapian Nadenggan – Hanau Mill/Hanau KCP" dated August 8 2023, valid for 3 year. • The Emergency Response Team Structure of PT Tapian Nadenggan – Tasik Mas Estate has received a letter of approval from the Manpower and Transmigration Service of Central Kalimantan Province based on Decree Number: KEP.92/DISNAKERTRANS/VI/2023 dated 12 June 2023, valid for 3 year. • The Emergency Response Team Structure of PT Tapian Nadenggan – Tanjung Paring Estate has received a letter of approval from the Central Kalimantan Province Manpower and Transmigration Service based on Decree Number: KEP.283/DISNAKERTRANS/X/2022 dated 17 October 2022 valid for 3 years. • The Emergency Response Team Structure of PT Tapian Nadenggan – Hanau Estate has received a letter of approval from the Central Kalimantan Province Manpower and Transmigration Service based on Decree Number: KEP.267/DISNAKERTRANS/IX/2022 dated 16 September 2022 valid for 3 years. <p>The Emergency Response Team Structure of PT Tapian Nadenggan – Langadang Estate has received a letter of approval from the Manpower and Transmigration Service of Central Kalimantan Province</p>	
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		based on Decree Number: KEP.137/DISNAKERTRANS/VIII/2023 dated 31 August 2023 valid for 3 years.	
7.11.3	The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures. - Minor compliance -	Based on information during interview with local communities, confirmed that coordination is implemented between unit of certification and adjacent communities for fire control.	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.			
<p>PROCEDURAL NOTE for 7.12:</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			
7.12.1	(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. 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). - Critical (Major) compliance -	There are no changes of compliance statement compared to last year audit. HCV Assessment in PT. Tapan Nadenggan carried out by internal SMART Tbk. Assessors comprise of Norman Farid Mustakin (Team Leader, ecology, and mapping – RSPO HCV Assessor register), Firmansyah (Fauna and environmental service – registered in HCV Network), Ridho Farianto (Flora and environmental service – registered in HCV Network), Tomi Hendartomo (Social, economic and community	Complied

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		<p>cultural), Yosaphat Ardila Renato (Social, economic and community cultural). Peer reviewed by Ir. Siswoyo M.Si.</p> <ul style="list-style-type: none"> • Field exercise for Tanjung Paring Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; • Field exercise for Langadang Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; • Field exercise for Hanau Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; • Field exercise for Tasik Mas Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; 	
<p>7.12.2</p>	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows: - Critical (Major) compliance - 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 in PT. Tapan Nadenggan carried out by internal SMART Tbk. Assessor comprise of Norman Farid Mustakin (Team Leader, ecology, and mapping – RSPO HCV Assessor register), Firmansyah (Fauna and environmental service – registered in HCV Network), Ridho Farianto (Flora and environmental service – registered in HCV Network), Tomi Hendartomo (Social, economic and community cultural), Yosaphat Ardila Renato (Social, economic and community cultural). Peer reviewed by Ir. Siswoyo M.Si.</p> <ul style="list-style-type: none"> • Field exercise for Tanjung Paring Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; • Field exercise for Langadang Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; • Field exercise for Hanau Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; • Field exercise for Tasik Mas Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011; 	<p>Complied</p>

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Unit	HCV	Location	Total Area
Hanau Estate	1.1 and 4.1	River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river,	208.03
	4.1	Fresh water swamp	167.84
Tasik Mas Estate	1.1	Water spring	1.00
	1.1 and 4.1	River buffer zone Tarus I river, Tarus II River, Palembang River, Block N River, Block P River	206.39
	1.3 and 4.1	Fresh water swamp	78.03
	4.1	Fresh water swamp	112.04
	6	Tomb	0.0002
Tanjung Paring Estate	1.1 and 4.1	River buffer zone of Katin river, Mandiasu river, Tarus River, Blok T River, and water reservoir	160.30
	3	Peat area	84.54
	4.1	Fresh water swamp	89.88
		Peat area	15.44
	6	Tomb	1.00
Langadang	1.1 and 4.1	River buffer zone Langadang I river, Langadang II river, Langadang III river, Langadang IV river	129.90
	3 and 4.1	Peat area	106.82
	4.1	Fresh water swamp	5.40

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				1,366.612
Area statement updated in 2023.				
Unit	HCV	Location	Total Area	
Hanau Estate	1.1 and 4.1 River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river 4.1 Fresh water swamp	Planted	168.03	
		Drainage/swamp/river	74.20	
		Road	10.19	
		Other area (enclave)	123.45	
Tasik Mas Estate	1.1 and 4.1 River buffer zone Tarus I river, Tarus II River, Palembang River, Block N River, Block P river 1.3 and 4.1 Fresh water swamp 4.1 Fresh water swamp 6 Swamp	Planted area	154.93	
		Drainage/swamp/river	233.45	
		Road	9.08	
Tanjung Paring Estate	1.1 and 4.1 River buffer zone of Katin river, Mandiasu river, Tarus River,	Planted	170.87	
		Drainage/swamp/river	79.63	
		Road	18.02	

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			Blok T River, and water reservoir 3 Peat area 4.1 Fresh water swamp and peat land 6 Tomb	Other area (enclave, conservation, peat, bush)	82.63
	Langadang Estate	1.1 and 4.1 River buffer zone Langadang I river, Langadang II river, Langadang III river, Langadang IV river 3 and 4.1 Peat area 4.1 Fresh water swamp	Planted area	94.05	
			Drainage/swamp/river	12.21	
			Road	3.45	
			Other area (enclave, conservation, peat, bush)	132.41	
			Total		1,366.61
	<p>Note: although there are replanting in Hanau Estate, the HCV area still maintained and not cutting the palm oil trees inside riparian buffer zone.</p> <p>Based on that document verification, the total HCV area is 1,366.61 Ha spread across 4 estates. The HCV area of 619.59 ha is in the planted area and 747.02 ha is in the unplanted area.</p>				

	<p>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>	<p>There are no changes of compliance statement compared to last year audit.</p> <p>Based on planting database, there is no new land clearing/new planting after 15 November 2018 in Langadang Estate, Tanjung Paring Estate, Hanau Estate, Tasik Mas Estate. Latest planting year 2007. See section 1:</p> <table border="1" data-bbox="1131 579 1456 1139"> <thead> <tr> <th>Planting year</th> <th>Hectarage</th> </tr> </thead> <tbody> <tr><td>1995</td><td>179.30</td></tr> <tr><td>1996</td><td>3,040.10</td></tr> <tr><td>1997</td><td>4,239.60</td></tr> <tr><td>1998</td><td>1,711.90</td></tr> <tr><td>1999</td><td>1,885.57</td></tr> <tr><td>2000</td><td>127.13</td></tr> <tr><td>2004</td><td>893.13</td></tr> <tr><td>2005</td><td>941.87</td></tr> <tr><td>2006</td><td>564.49</td></tr> <tr><td>2007</td><td>693.86</td></tr> <tr><td></td><td>14,276.95</td></tr> </tbody> </table>	Planting year	Hectarage	1995	179.30	1996	3,040.10	1997	4,239.60	1998	1,711.90	1999	1,885.57	2000	127.13	2004	893.13	2005	941.87	2006	564.49	2007	693.86		14,276.95	
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7.12.3	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>There are no changes of compliance statement compared to last year audit.</p> <p>High Forest Cover Landscapes in High Forest Cover Country not applicable for PT. Tapan Nadenggan – Hanau POM and its supply base in Indonesia.</p> <p>Not applicable.</p>	<p>Not Applicable</p>																								

PROCEDURAL NOTE for 7.12.3:

Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.

7.12.4	<p>(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> <p>- Critical (Major) compliance -</p>	<p>There are no changes of compliance statement compared to last year audit.</p> <p>Based on planting database, there is no new land clearing/new planting after 15 November 2018 in Langadang Estate, Tanjung Paring Estate, Hanau Estate, Tasik Mas Estate. Latest planting year 2007. See 7.12.7</p> <p>However, PT. Tapian Nadenggan prepared the HCV Management and Monitoring Plan.</p> <table border="1" data-bbox="1131 710 1971 1375"> <thead> <tr> <th>HCV type</th> <th>Objective</th> <th>Target and Program</th> <th>Target Year</th> </tr> </thead> <tbody> <tr> <td>HCV 1</td> <td>Protect the entity and habitat for RTE and biodiversity. Target RTE species: <i>Felis bengalensis</i>, <i>Macaca fasciculatis</i>, <i>Helarctos malayanus</i>, <i>Anthracoseros malayanus</i>, <i>Gracula religiosa</i></td> <td>Demarcating HCV 1 area. Installation and maintain HCV boundary and signboard (continued). Maintain the hectarage for RTE habitat – no illegal logging and encroachment, no invasive species domination. Make available GPS, camera and binocular for monitoring tools. HCV officer can identify RTE species and biodiversity. Produce sighting data and spread map. Biodiversity index (Birds >2.5, Mammals >1.5). Surrounding communities understand the importance protecting RTE species and biodiversity. Periodic monitoring to check: HCV boundary poles and signboards condition; Functioning monitoring tools; Securing the</td> <td>Year 1-5</td> </tr> </tbody> </table>	HCV type	Objective	Target and Program	Target Year	HCV 1	Protect the entity and habitat for RTE and biodiversity. Target RTE species: <i>Felis bengalensis</i> , <i>Macaca fasciculatis</i> , <i>Helarctos malayanus</i> , <i>Anthracoseros malayanus</i> , <i>Gracula religiosa</i>	Demarcating HCV 1 area. Installation and maintain HCV boundary and signboard (continued). Maintain the hectarage for RTE habitat – no illegal logging and encroachment, no invasive species domination. Make available GPS, camera and binocular for monitoring tools. HCV officer can identify RTE species and biodiversity. Produce sighting data and spread map. Biodiversity index (Birds >2.5, Mammals >1.5). Surrounding communities understand the importance protecting RTE species and biodiversity. Periodic monitoring to check: HCV boundary poles and signboards condition; Functioning monitoring tools; Securing the	Year 1-5	Complied
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				area from foul activities; Controlling invasive species; Monitor biodiversity inventory; Annual remote sensing to ensure no encroachment/land clearing; Monitors poaching/ hunting;	
		HCV 3	Protect peat ecosystem from damage	<ul style="list-style-type: none"> - Maintain the hectarage and vegetation structure of peat ecosystem. - Demarcation of HCV3 - Installation and maintain HCV boundary and signboard (continued). - Maintain the hectarage for peat habitat – no illegal logging and encroachment, no invasive species domination. - Surrounding communities understand the importance protecting peat ecosystem. <p>Periodic monitoring to check: HCV boundary poles and signboards; securing area; Maintain natural regeneration; Inventory vegetation composition and structure specific in peat ecosystem; Patrol for encroachment or fire.</p>	Year 1-5
		HCV 4	<ul style="list-style-type: none"> - Protect river buffer zone and swamp buffer zone. - Protect entity and water quality. - Maintain natural vegetation around water body buffer zone. - To rehabilitate river buffer zone already planted with oil palm. 	<ul style="list-style-type: none"> - Determine and maintain the riparian buffer zone – observing relevant regulation. - Install HCV boundary and signboard (continued) - The vegetation coverage can be maintained. - Vegetation enrichment success rate >70% for the next 5 years in river buffer zone - Water quality met class III Indonesian regulation. - Surrounding communities understand the importance protecting river and swamp, the 	Year 1-5

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				<p>service its providing and the function as habitat for natural biodiversity.</p> <p>Periodic monitoring to check: HCV boundary poles and signboards condition; securing the river buffer zone and freshwater swamp; Nurture natural vegetation, Monitoring water quality, debit fluctuation; Monitor soil erosion; Enrichment succession rate; Annual remote sensing to ensure no encroachment/land clearing;</p>		
		<p>HCV 6</p>	<p>Protect the entity in the concession. Maintain the presence of important site for local culture</p>	<p>Demarcation HCV 6 area Maintain the boundary signs and signboard (continued) The physical entity of the site maintains (not vandalized)</p> <p>Monitoring to check interview with local community related the value and relevance of the cultural site; worker understanding of cultural site importance</p>	<p>Year 1-5</p>	
		<p>HCV Management and Monitoring Plan being reviewed for period 2022, which is contained in the document "<i>Laporan Pengelolaan dan Pemantauan NKT PT. Tapian Nadenggan</i>" dated April 2023. The recommendation related to maintain and upkeep HCV signboard and warning signs, to adjust the warning signs with <i>Peraturan Menteri Lingkungan Hidup dan Kehutanan No.106 tahun 2018</i>, additional socialization to worker and communities, to update the HCV protection agreement with surrounding village, monitoring of rehabilitation/remediation area and records keeping of rehabilitation/remediation area.</p>				

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		<p>PT. Tapan Nadenggan prepare rehabilitation program for the HCV identified. The activity includes boundary marking, signboard signs, inventory of condition and natural seedling in river buffer zone, mapping the HCV area condition, tree nursery, tree planting for river buffer zone rehabilitation, rehabilitation trees upkeep.</p> <p>Record of remediation/rehabilitation Tanjung Paring Estate</p> <table border="1"> <thead> <tr> <th>Remediation Location</th> <th>Block</th> <th>Ha</th> <th>Amount of tree</th> </tr> </thead> <tbody> <tr> <td>HCV 4.1 Peat</td> <td>T-32</td> <td>1.55</td> <td>215</td> </tr> <tr> <td>HCV 4.1 Peat</td> <td>T-34</td> <td>0.02</td> <td>3</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-27</td> <td>3.16</td> <td>439</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-28</td> <td>2.32</td> <td>322</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-29</td> <td>4.25</td> <td>591</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-30</td> <td>0.86</td> <td>120</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-31</td> <td>0.59</td> <td>81</td> </tr> <tr> <td colspan="2">TOTAL</td> <td>12.75</td> <td>1,772</td> </tr> </tbody> </table> <p>Note: <i>Pulai, Galam Merah, Jambu-jambuan and Kajamihing</i></p> <p>Langadang Estate</p> <table border="1"> <thead> <tr> <th>Remediation Location</th> <th>Block</th> <th>Ha</th> <th>Amount of tree</th> </tr> </thead> <tbody> <tr> <td>HCV 4.1 Riparian</td> <td>A-19</td> <td>1.26</td> <td>175</td> </tr> </tbody> </table>	Remediation Location	Block	Ha	Amount of tree	HCV 4.1 Peat	T-32	1.55	215	HCV 4.1 Peat	T-34	0.02	3	HCV 4.1 Riparian	R-27	3.16	439	HCV 4.1 Riparian	R-28	2.32	322	HCV 4.1 Riparian	R-29	4.25	591	HCV 4.1 Riparian	R-30	0.86	120	HCV 4.1 Riparian	R-31	0.59	81	TOTAL		12.75	1,772	Remediation Location	Block	Ha	Amount of tree	HCV 4.1 Riparian	A-19	1.26	175	
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		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">HCV 4.1 Riparian</td> <td style="width: 10%;">A-20</td> <td style="width: 10%;">3.6</td> <td style="width: 10%;">500</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>A-21</td> <td>0.26</td> <td>36</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>Z-19*</td> <td>3.35</td> <td>-</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>Y-16</td> <td>0.43</td> <td>59</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>Y-17</td> <td>5.6</td> <td>778</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>Y-18</td> <td>3.58</td> <td>498</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>Y-19</td> <td>1.42</td> <td>197</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>B-07</td> <td>1.44</td> <td>200</td> </tr> <tr> <td colspan="2" style="text-align: center;">TOTAL</td> <td>20.94</td> <td></td> </tr> </table> <p>Note: <i>Pulai, Galam Merah, Jambu-jambuan and Kajamihing</i> Z-19 is a flooded area so waiting for dry season to plant remediation plant.</p> <p>The management plan has been consistently implemented and has shown good results so that in the HCV monitoring report states that it will continue. This can be seen directly in the field such as riparian area border was maintain, no replanting in riparian area, plants for remediation program are well maintain and well documented and all workforces know about HCV area and RTE species.</p>	HCV 4.1 Riparian	A-20	3.6	500	HCV 4.1 Riparian	A-21	0.26	36	HCV 4.1 Riparian	Z-19*	3.35	-	HCV 4.1 Riparian	Y-16	0.43	59	HCV 4.1 Riparian	Y-17	5.6	778	HCV 4.1 Riparian	Y-18	3.58	498	HCV 4.1 Riparian	Y-19	1.42	197	HCV 4.1 Riparian	B-07	1.44	200	TOTAL		20.94		
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7.12.5	<p>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 involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<p>Based on public consultation results with Derangga and Sandul Village representative, there are no negative issues related to the HCV area which has been determined by the company based on the HCV assessment in 2011. The community agrees with the company in managing the HCV area, for example protecting river borders and preserving cemeteries. The community representative also explained</p>	Complied																																				

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		that there were no community rights in the company's HCV area, all ownership had been obtained by compensation by mutual agreement.	
7.12.6	<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>- Minor compliance -</p>	<p>Regulation to disciplinary measure was referring to "Surat Edaran Direktur SMD Operations No.002/SE-SMD OPS/IX/2010" dated 20 September 2010." The memorandum stated referring to Indonesian regulation, Undang-undang No.5 Tahun 1990 tentang Konservasi Sumber Daya Alam Hayati dan Ekosistemnya – management prohibit all worker (staff and non-staff) to capture, harming, petting, transporting and trading live protected species; to keep, to own, to maintain, to transport and trading dead protected species. If protected species is found, handover to BKSDA. Violation to abovementioned rules, company will impose strict sanction as regulated by the law.</p> <p>Program to educate worker and community is in place.</p> <p>The socialization related HCV area in the estate, RTE species, information on Undang-undang No.5 tahun 1990 on hunting protected species.</p> <p>The company has conducted outreach regarding protected areas, HCVs and flora and fauna to employees, such as:</p> <ul style="list-style-type: none"> • Tanjung Paring Estate on 21-24 February 2023 • Tasik Mas Estate on 7 June 2023 • Hanau Estate on 29 August 2023 • Langadang Estate on 6-10 March 2023 <p>Meanwhile, outreach to stakeholders and contractors will be carried out on 11 April 2023 and 15 August 2023. Socialization was also carried out by installing information boards regarding HCV areas, prohibitions on hunting wild animals and so on.</p>	Complied

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7.12.7	<p>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> <p>- Minor compliance -</p>	<p>HCV Management and Monitoring Plan being reviewed in 2022. Sighted “<i>Laporan Pengelolaan dan Pemantauan NKT PT. Tapian Nadenggan</i>” dated April 2023. The recommendation related to maintain and upkeep HCV signboard and warning signs, to adjust the warning signs with Peraturan Menteri Lingkungan Hidup dan Kehutanan No.106 tahun 2018, additional socialization to worker and communities, to update the HCV protection agreement with surrounding village, monitoring of rehabilitation/remediation area and records keeping of rehabilitation/remediation area.</p> <p>The company has reported management and monitoring activities of Protected Areas and High Conservation Value to BKSDA Pangkalanbun on 19 June 2023 and Seruyan Regency Environmental Service on 19 June 2023.</p> <p>Based on monitoring in 2022, it was found 3 protected wildlife such as Kangkareng hitam (<i>Anthracoseros malayanus</i>), Macan akar (<i>Felis bengalensis</i>) and Elang tikus (<i>Elanus caeruleus</i>) and 1 protected plant which is Kantung semar (<i>Nepenthes gracilis</i>).</p>	Complied
7.12.8	<p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p> <p>- Critical (Major) compliance -</p>	<p>Based on Areal Statement 2023, PT. Tapian Nadenggan – Hanau POM as Unit of Certification had oil palm crops planted after November 2005. Those are:</p> <ul style="list-style-type: none"> - YoP 2006 = 657.91 Ha (Langadang Estate) - YoP 2007 = 724.83 Ha (Tanjung Paring Estate) <p>On 18th February 2022, RSPO Secretariat sent email to GAR on 2nd Advisory Note to CB on GAR’s Certification and RaCP process.</p> <ul style="list-style-type: none"> - the Conditional Approval would only be given for those Management Units that have been certified before to allow the Company to complete the RaCP process and continue the Annual Surveillance Assessment (ASA) and/or Recertification. And this will only be valid until the next 6 months from the date of this email. 	Complied

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		<p>From time to time, RSPO will review all the progress and status of the Certification and RaCP process for the particular certified management units, and we may revoke this conditional approval if any issues happen that may heavily threaten the integrity of RSPO standard requirements.</p> <ul style="list-style-type: none"> - PT. Tapian Nadenggan – Hanau POM and its supply base Hanau Estate, Tasik Mas Estate, Tanjung Paring Estate, Langadang Estate all certified since 2012 informed as “LUCA Clarification” phase. Remark: Proceed with continuation of audits however, the NC will remain open until the next ASA and management unit must provide the update to the pending action / clarification to RSPO Secretariat within the next 3 months. - On 4th April 2022, GAR sent LUCA Clarification of PT. Tapian Nadenggan – Hanau POM and its supply base. - On 21st April 2022, indrawan.suryadi@rspo.org) sent email to GAR informing the final LUCA review result of PT Tapian Nadengan - Kalteng from the reviewer. The LUCA status is passed, with Final Conservation Liability 0 Ha, and Environmental Remediation Area 33.69 Ha. The RSPO also inform ss the next step of RaCP, after the pass status of LUCA, since there are environmental remediation areas identified, you may proceed with the submission of the Compensation Plan to the Compensation team (email: rspocompensation@rspo.org). - On 22 July 2022 GAR’s through Wirendro Sumargo has submitted the RaCP proposal to the RSPO secretariat. Until this report finished, there is no information or reply by RSPO Secretariat. - On 28 October 2022 GAR’s through Wirendro Sumargo has re-submitted the Remediation Plan revision based on reviewer’s comment. 	
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		<p>- On 19 November 2022, Remediation Plan of PT. Tapian Nadenggan Hanau Mill (Kalteng 1) has been endorsed by Compensation Panel. RSPO Compensation Panel stated in its correspondence; <i>With this endorsement, the RaCP process for PT Tapian Nadenggan Hanau Mill (Kalteng 1) with a total management area of 17,062.13 Ha, is now completed.</i></p> <p>Record of remediation/rehabilitation in August 2023 Tanjung Paring Estate</p> <table border="1"> <thead> <tr> <th>Remediation Location</th> <th>Block</th> <th>Ha</th> <th>Amount of tree</th> </tr> </thead> <tbody> <tr> <td>HCV 4.1 Peat</td> <td>T-32</td> <td>1.55</td> <td>215</td> </tr> <tr> <td>HCV 4.1 Peat</td> <td>T-34</td> <td>0.02</td> <td>3</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-27</td> <td>3.16</td> <td>439</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-28</td> <td>2.32</td> <td>322</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-29</td> <td>4.25</td> <td>591</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-30</td> <td>0.86</td> <td>120</td> </tr> <tr> <td>HCV 4.1 Riparian</td> <td>R-31</td> <td>0.59</td> <td>81</td> </tr> <tr> <td colspan="2">TOTAL</td> <td>12.75</td> <td>1,772</td> </tr> </tbody> </table> <p>Note: <i>Pulai, Galam Merah, Jambu-jambuan and Kajamihing</i></p> <p>Langadang Estate</p> <table border="1"> <thead> <tr> <th>Remediation Location</th> <th>Block</th> <th>Ha</th> <th>Amount of tree</th> </tr> </thead> <tbody> </tbody> </table>	Remediation Location	Block	Ha	Amount of tree	HCV 4.1 Peat	T-32	1.55	215	HCV 4.1 Peat	T-34	0.02	3	HCV 4.1 Riparian	R-27	3.16	439	HCV 4.1 Riparian	R-28	2.32	322	HCV 4.1 Riparian	R-29	4.25	591	HCV 4.1 Riparian	R-30	0.86	120	HCV 4.1 Riparian	R-31	0.59	81	TOTAL		12.75	1,772	Remediation Location	Block	Ha	Amount of tree	
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		HCV 4.1 Riparian	A-19	1.26	175
		HCV 4.1 Riparian	A-20	3.6	500
		HCV 4.1 Riparian	A-21	0.26	36
		HCV 4.1 Riparian	Z-19*	3.35	-
		HCV 4.1 Riparian	Y-16	0.43	59
		HCV 4.1 Riparian	Y-17	5.6	778
		HCV 4.1 Riparian	Y-18	3.58	498
		HCV 4.1 Riparian	Y-19	1.42	197
		HCV 4.1 Riparian	B-07	1.44	200
		TOTAL		20.94	
		<p>Note: <i>Pulai, Galam Merah, Jambu-jambuan and Kajamihing</i></p> <p>Z-19 is a flooded area so waiting for dry season to plant remediation plant.</p> <p>Based on the results of field observations in the HCV of Mandiasu riparian area (Tanjung Paring Estate), the auditor saw that the company had carried out remediation by planting native plants in the river crossing area.</p>			

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2022** for Hanau POM and supply base was calculated using the PalmGHG Calculator version 4.0.1. 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 data 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 **2022** for Hanau POM and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	0.62
PKO	0.62

Extraction	%
OER	19.92
KER	5.07

Production	t/yr
FFB Process	381,439.76
CPO Produced	75,970
PKO Produced	19,321

Land Use	Ha
OP Planted Area	15,486.05
OP Planted on peat	1,320.61
Conservation (forested)	0.00
Conservation (non-forested)	1,366.61
Total	16,806.66

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	6,480.94	0.02	5,856.63	0.06	0.00	0.00	12,337.57	0.08
CO ₂ Emission from fertilizer	7,835.65	0.03	4,021.79	0.04	0.00	0.00	11,857.44	0.07
NO ₂ Emission from fertilizer	7,478.95	0.03	3,101.66	0.03	0.00	0.00	10,580.61	0.06
Fuel Consumption	2,126.06	0.01	888.84	0.01	0.00	0.00	3,014.91	0.02
Peat Oxidation	41,539.68	0.16	30,564.54	0.33	0.00	0.00	72,104.22	0.49
Sink								
Crop Sequestration	-30,022.61	-0.11	-41,687.05	-0.44	0.00	0.00	-71,709.66	-0.55
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	41,133.83	0.16	6,936.87	0.07	0.00	0.00	57,763.28	0.23

*Note: Includes both estates and smallholders

Summary of Mill Emission and Credit

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	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	0.00	0.00
Fuel Consumption	1,350.55	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	1,350.55	0.00

Summary of Kernel Crusher Emission and Credit (if applicable)

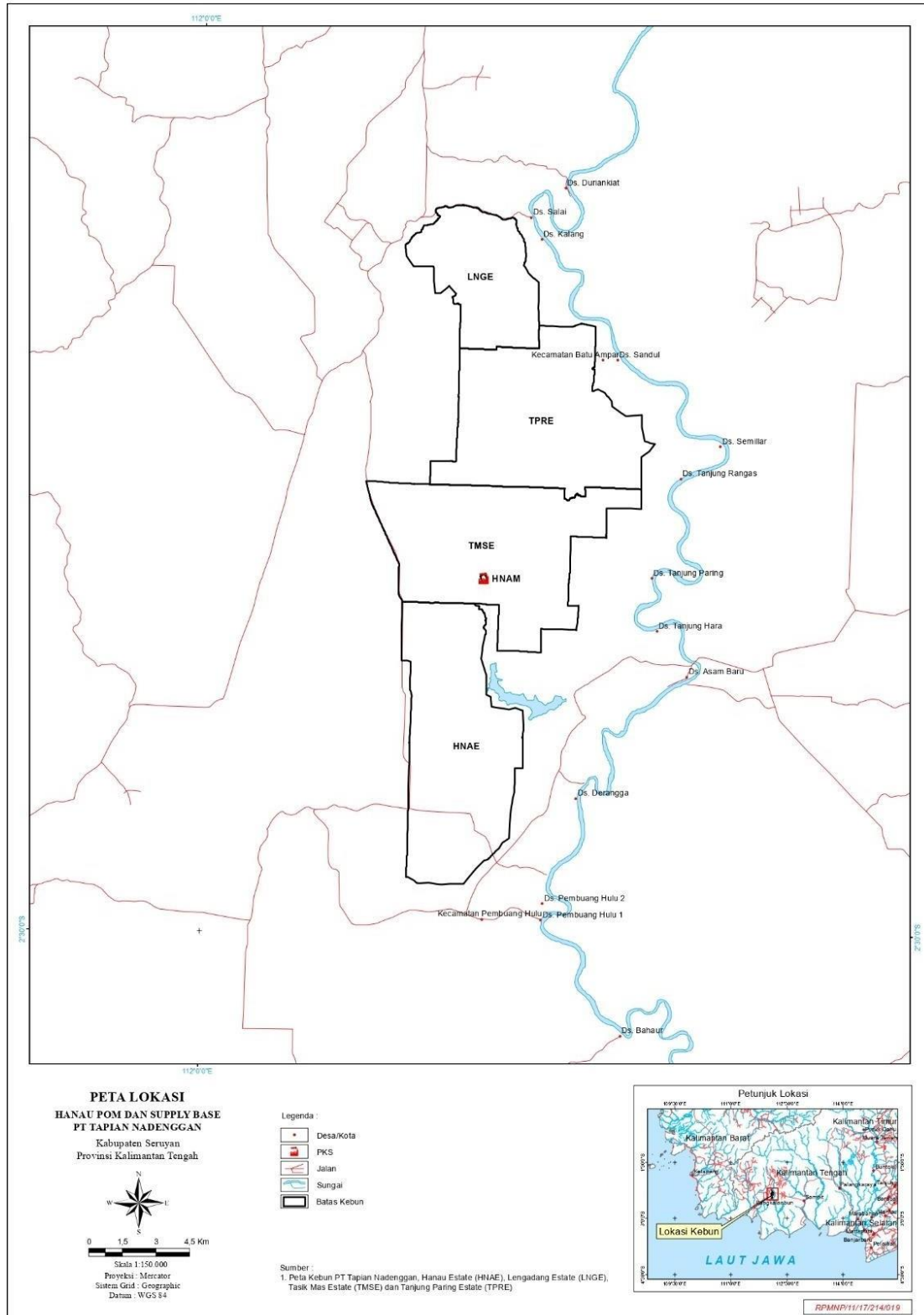
Emissions	tCO₂e
PK from own mill	11,981.92
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	11,981.92

*This mill has no kernel crusher operation.

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

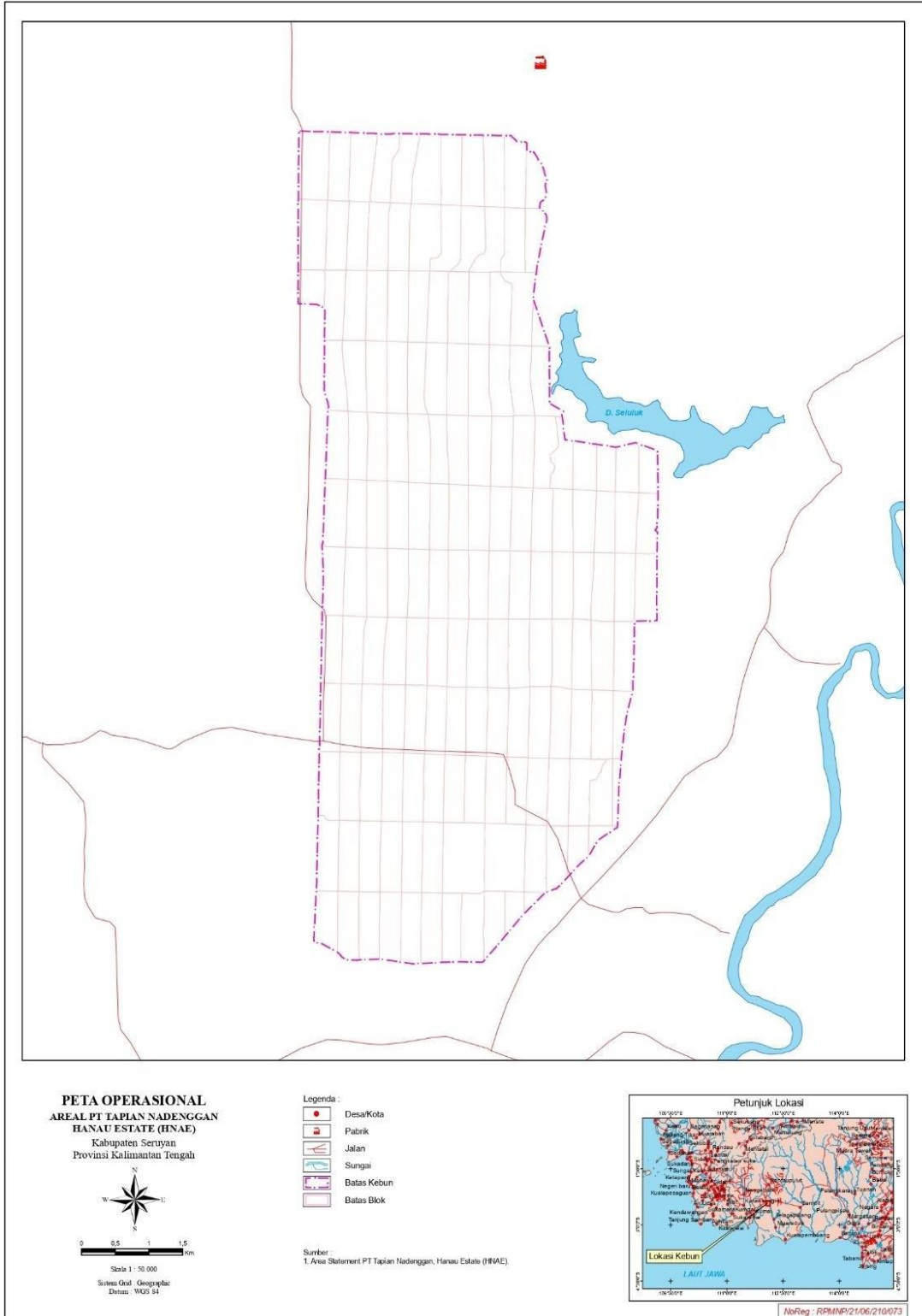
POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	0
Divert to methane captured (flaring) (%)	100
Divert to methane captured (energy generation) (%)	0

Appendix C: Location Map of Certification Unit and Supply bases

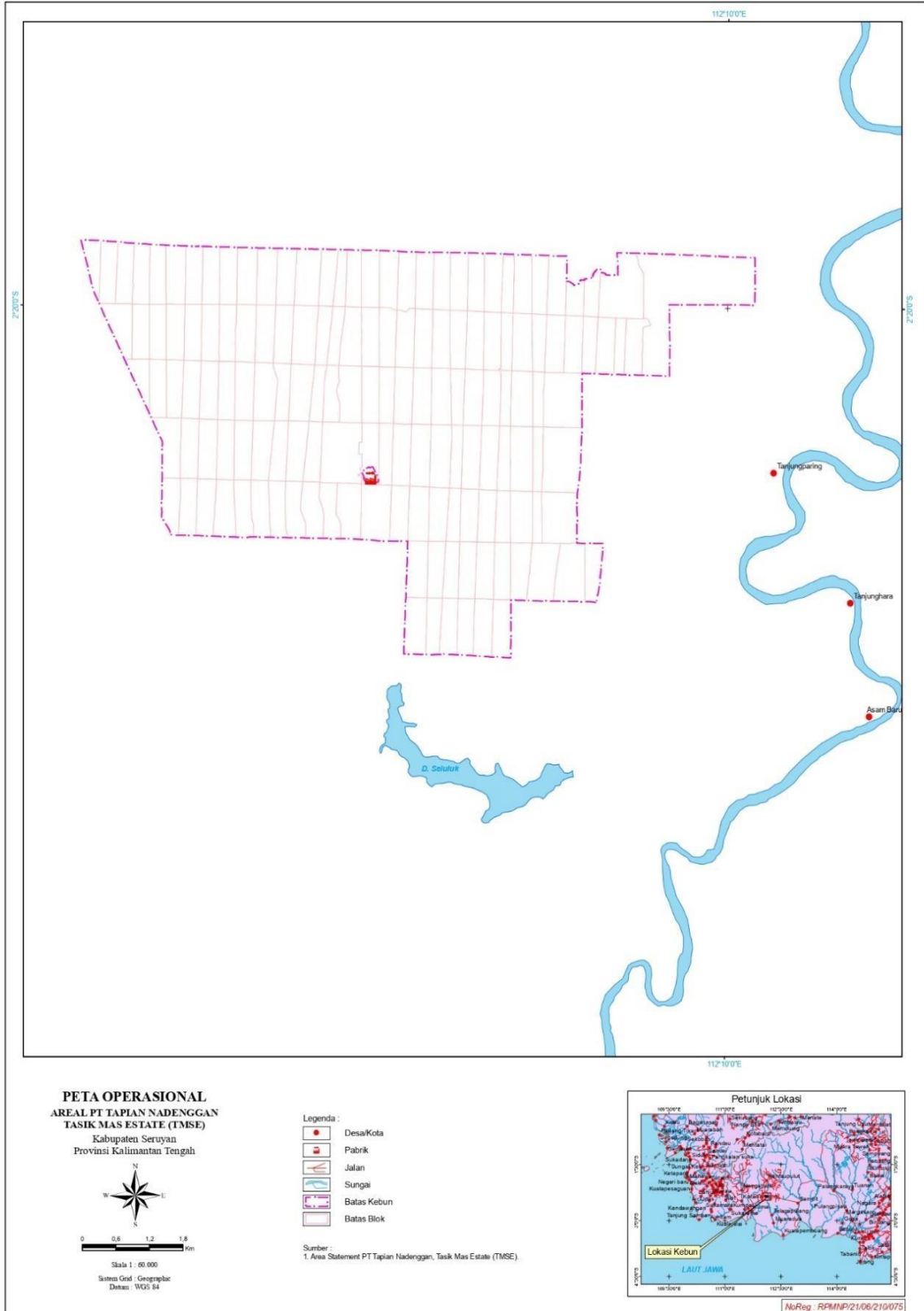


Appendix D: Estate Field Map

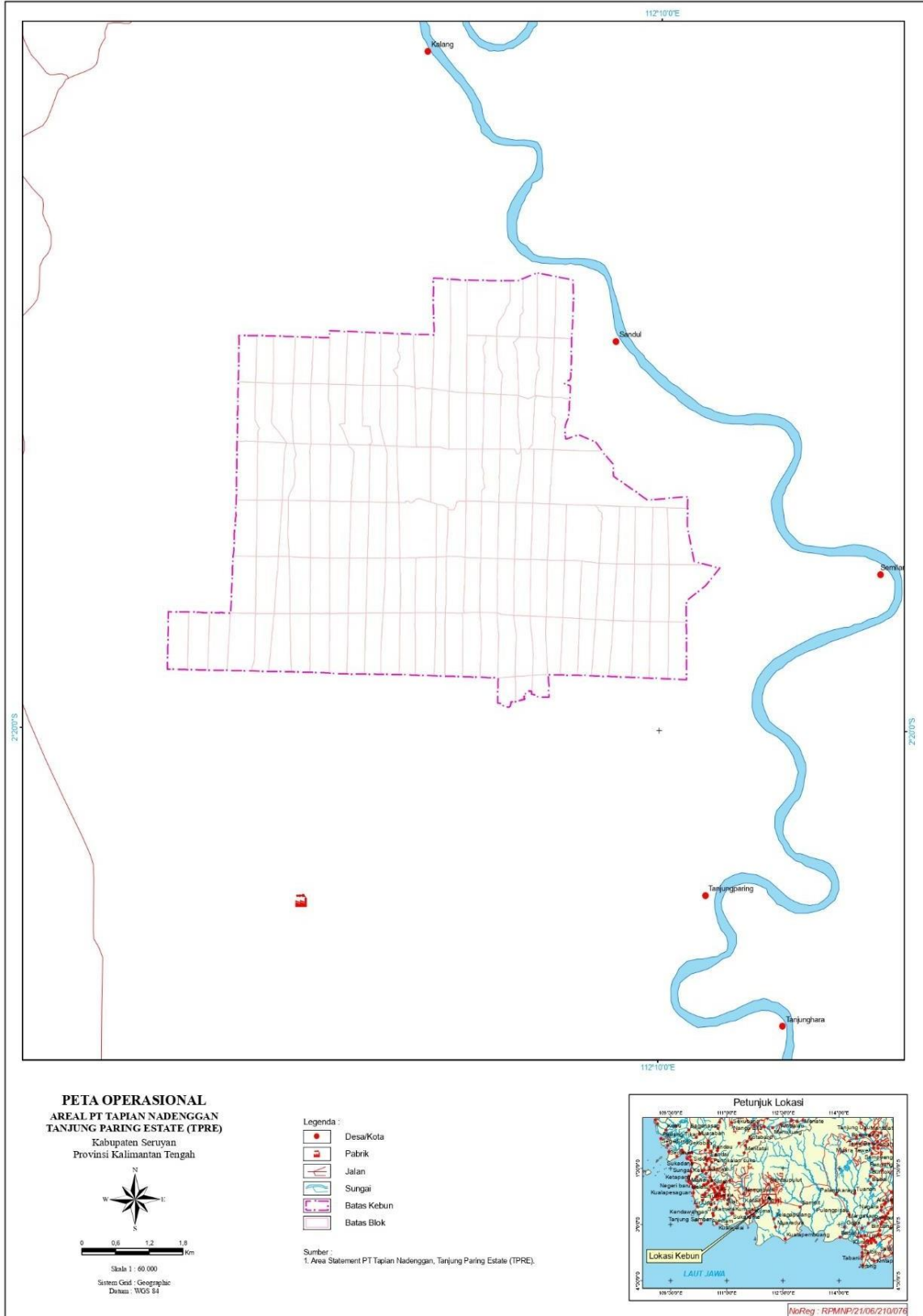
Hanau Estate



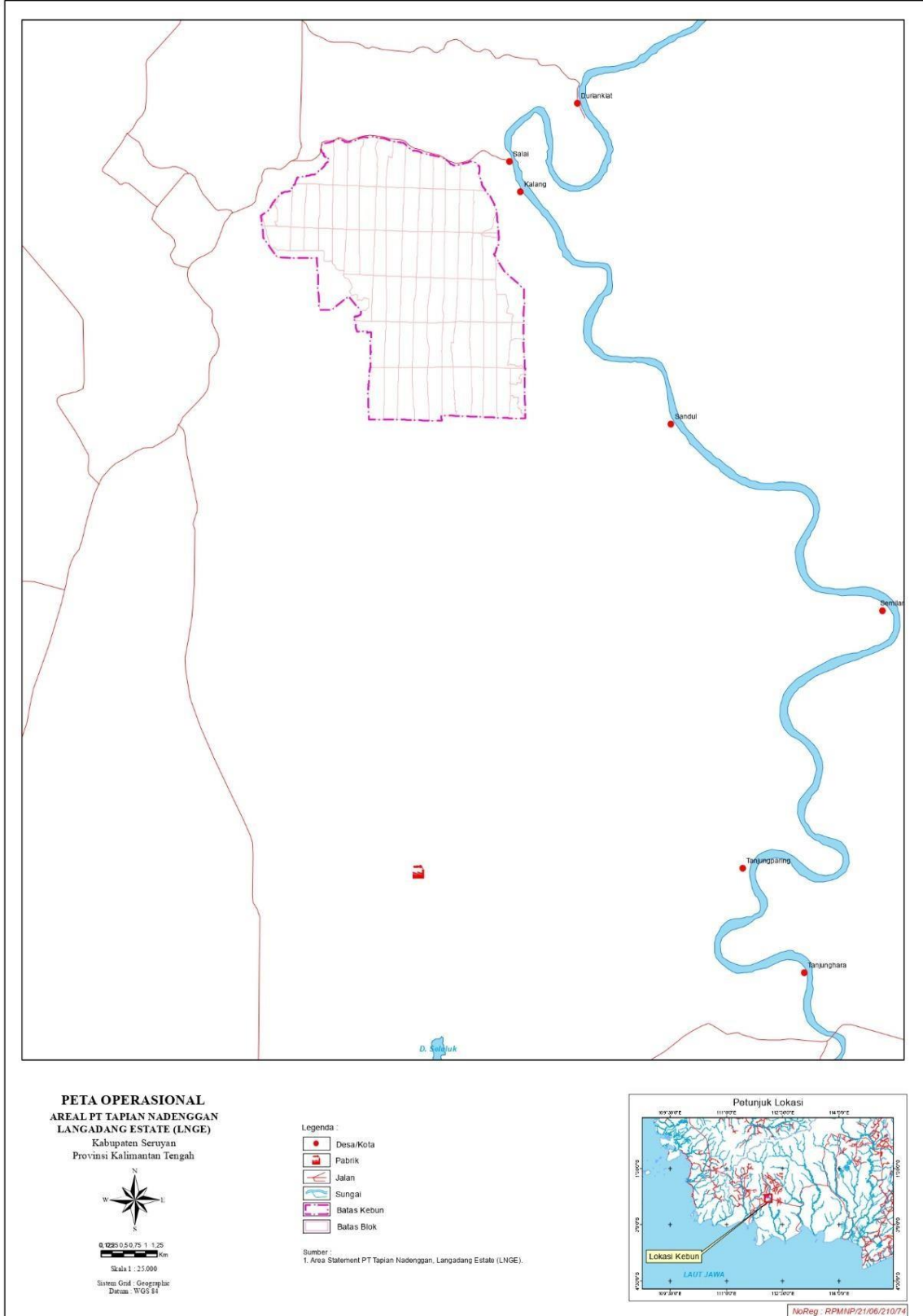
Tasik Mas Estate



Tanjung Paring Estate



Langadang Estate



Appendix E: List of Smallholder Registered and/or sampled

NIL

Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
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
HNAE	Hanau Estate
HNAM	Hanau Mill
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
LNGE	Langadang Estate
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
TMSE	Tasik Mas Estate
TPRE	Tanjung Paring Estate