

**RSPO PRINCIPLE AND CRITERIA  
PUBLIC SUMMARY REPORT**

- Initial Assessment
- Annual Surveillance Assessment (4)
- Recertification Assessment (Choose an item.)
- Extension of Scope

<p><b>Client Company Name:</b>  <b>KSU Suka Makmur</b></p>
<p>Client Company Address:  Sukoharjo Hamlet, Tanjung Mulia, Kec. Kampung Rakyat, Labuhanbatu Selatan  Regency, Sumatera Utara, Indonesia</p>
<p>Certification Unit:  <b>KSU Suka Makmur</b>  Location of Certification Unit:  Sukoharjo Hamlet, Tanjung Mulia, Kec. Kampung Rakyat, Labuhanbatu Selatan  Regency, Sumatera Utara, Indonesia</p>
<p>Date of Final Report:  06/04/2023</p>

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## Section 1: Scope of the Assessment

1. Company Details			
<b>Parent Company</b>	KSU Suka Makmur		
<b>RSPO Membership Number</b>	1-0428-23-000-00	<b>Membership Approval Date</b>	17/01/2023
<b>Address</b>	Sukoharjo Hamlet, Tanjung Mulia, Kec. Kampung Rakyat, Labuhanbatu Selatan Regency, Sumatera Utara, Indonesia		
<b>Palm Oil Mill / Group Manager / Estate (Certification Unit)</b>	KSU Suka Makmur		
<b>Location / Address</b>	Sukoharjo Hamlet, Tanjung Mulia, Kec. Kampung Rakyat, Labuhanbatu Selatan Regency, Sumatera Utara, Indonesia		
<b>Website</b>	-		
<b>Management Representative</b>	Efri Paryanto	<b>E-mail</b>	eparyanto@sipef.com
<b>Telephone</b>	62-812-608-7866	<b>Facsimile</b>	-

2. Certification Information			
<b>Certificate Number</b>	RSPO 687965	<b>Certificate Start Date</b>	24/05/2019
<b>Date of First Certification</b>	05/04/2018	<b>Certificate Expiry Date</b>	23/05/2024
<b>Scope of Certification</b>	Production of Fresh Fruit Bunch of Independent Smallholders		
<b>Visit Objectives</b>	<ul style="list-style-type: none"> <li>Determination of the conformity of the client's management system, or parts of it, with audit criteria.</li> <li>Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements.</li> </ul>		
<b>Assessment Cycle</b>	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 4) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
<b>Applicable Standards / Normative Reference</b>	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> RSPO Independent Smallholders Standard 2019, Indonesia National Interpretation 2022 <input type="checkbox"/> Choose an item. National Interpretation Choose an item. for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
<b>Supply Chain Module</b>	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	<b>Mill Capacity</b>	N/A
<b>ISH certification Phase</b>	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input checked="" type="checkbox"/> Milestone B <input type="checkbox"/> Not Applicable		
<b>Is this a remote audit or on-site audit</b>	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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## 3.

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

## 4. Location(s) of Mill &amp; Supply Bases

Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Koperasi Serba Usaha Suka Makmur	Sukoharjo Hamlet, Tanjung Mulia Village, Kampung Rakyat District, Labuhanbatu Selatan regency, Sumatra Utara Province - Indonesia	02°11' 29.00" N	100° 19' 57.89" E

## 5. Description of Supply Base

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area)		<input type="checkbox"/> Yes (please refer to Principle 7 for details)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Koperasi Serba Usaha Suka Makmur (30 members)	60.15	-	-	60.15	100.00
<b>Total</b>	<b>60.15</b>	-	-	<b>60.15</b>	<b>100.00</b>
<b>Note:</b>					

## 6. Plantings &amp; Cycle

Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Koperasi Serba Usaha Suka Makmur (30 members)	-	60.15	-	-	60.15	-
<b>Total (ha)</b>	-	<b>60.15</b>	-	-	<b>60.15</b>	-
<b>Note:</b> Only Mature area is considered as production area						

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<b>7. Summary of Certified Tonnage of FFB (Own Certified Scope)</b>				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (May 2022 – Apr 2023)	Actual (Jan-Dec 2022)		Forecast (May 2023 – Apr 2024)
		Previous license period (Jan – Apr 2022)	Current license period (May – Dec 2022)	
Koperasi Serba Usaha Suka Makmur (30 members)	934.50	313.64	618.85	1,042
<b>Total</b>	<b>934.50</b>	<b>932.49</b>		<b>1,042</b>
<b>Note:</b>				

<b>8. Summary of Certified Tonnage of FFB (from other certified unit(s))</b>				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (key in period)	Actual (key in period)		Forecast (key in period)
		Previous license period (key in period covered)	Current license period (key in period covered)	
NA		NA	NA	
<b>Total</b>				
<b>Note: Not Applicable</b>				

<b>9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)</b>				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (key in period)	Actual (key in period)		Forecast (key in period)
		Previous license period (key in period covered)	Current license period (key in period covered)	
NA	NA	NA	NA	NA
<b>Total</b>				
<b>Note: Not Applicable</b>				

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

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1	Not Applicable	Not Applicable	Not Applicable	Not Applicable
<b>TOTAL</b>				
<b>Note: Not Applicable</b>				

<b>10. Summary of Certified Tonnage (MT) (not applicable for ISS)</b>				
Estimated last year (key in period)	Actual (key in period)		Forecast (key in period)	
	Previous license period (key in period covered)	Current license period (key in period covered)		
<b>FFB</b>	<b>FFB</b>		<b>FFB</b>	
Not Applicable	Not Applicable	Not Applicable	Not Applicable	
	<b>TOTAL</b>			
<b>CPO (OER: %)</b>	<b>CPO (OER: %)</b>		<b>CPO (OER: %)</b>	
	<b>TOTAL</b>			
<b>PK (KER: %)</b>	<b>PK (KER: %)</b>		<b>PK (KER: %)</b>	
	<b>TOTAL</b>			
<b>Note: Not Applicable</b>				

<b>10A. Monthly Records of Certified CPO &amp; PK since the last audit</b>			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Not Applicable	Not Applicable	Not Applicable
<b>TOTAL</b>			
<b>Note: Not Applicable</b>			

<b>11. Summary of Actual Volume sold</b>					
<b>Current License period (key in period)</b>					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
<b>CPO (MT)</b>	Not Applicable				
<b>PK (MT)</b>	Not Applicable				
<b>Credits</b>	Not Applicable				
<b>Previous License period (key in period)</b>					
<b>CPO (MT)</b>	Not Applicable				

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<b>PK (MT)</b>	<b>Not Applicable</b>				
<b>Credits</b>	<b>Not Applicable</b>				

**Note:**

Conventional is RSPO certified material but sold as non-RSPO.

**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)
	<b>Not Applicable</b>			
<b>TOTAL</b>				

**Note: Not Applicable**

**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)
	<b>Not Applicable</b>			
<b>TOTAL</b>				

**Note: Not Applicable**

**11C. Records of CPO & PK Sold as conventional since the last audit (if any)**

No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
	<b>Not Applicable</b>		
<b>TOTAL</b>			

**Note: Not Applicable**

**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
	<b>Not Applicable</b>		
<b>TOTAL</b>			

**Note: Not Applicable**

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12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (May 2022 – Apr 2023)			Actual (Jan-Dec 2022)			Forecast (May 2023 – Apr 2024)		
	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			934.50			932.49			1,042
IS-CSPO									
IS-CSPKO									
IS-CSPKE									
CSPK									

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
1	Jan-2022	50.98	10.20	2.55		
2	Feb-2022	73.13	14.63	3.66		
3	Mar-2022	94.85	18.97	4.74		
4	Apr-2022	108.36	21.67	5.42		
5	May-2022	16.22	3.24	0.81		
6	Jun-2022	94.30	18.86	4.71		
7	Jul-2022	93.57	18.71	4.68		
8	Aug-2022	91.58	18.32	4.58		
9	Sep-2022	59.04	11.81	2.95		
10	Oct-2022	77.67	15.53	3.88		
11	Nov-2022	94.64	18.93	4.73		
12	Dec-2022	78.16	15.63	3.91		
<b>TOTAL</b>		<b>932.4</b>	<b>186.5</b>	<b>46.62</b>		

**Note:** 1 mt = 1 credit

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
<b>Current License period (May – Dec 2022)</b>							
<b>Credits</b>							
<b>Physical</b>	417.42	201.43	-				

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Previous License period (Jan – Apr 2022)							
Credits							
Physical	225.75	87.89	-				
<b>Note:</b> FFB of 643.17 sold under the column of FFB was to FFB certified RSPO							

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)
1	Buyer A	RSPO_PO1000001 670	643.17	-	-	-	-
2	FFB Collector/Agent (Conventional)	-	289.32	-	-	-	-
<b>TOTAL</b>			<b>932.49</b>	-	-	-	-
<b>Note:</b>							

## 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.  
Tel +60 (3) 9212 9638 Fax +60 (3) 9212 9639  
Representative: Chaiyaporn Seekao ([Chaiyaporn.Seekao@bsigroup.com](mailto:Chaiyaporn.Seekao@bsigroup.com))  
Website: [www.bsigroup.com](http://www.bsigroup.com)

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### 2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **26-27 January 2023**. The audit programme is included as Section 2.3. The approach to the audit was to treat the independent smallholders 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 2022 of the Independent Smallholder Standard 2019 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.

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

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

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

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

<b>Assessment Program</b>					
<b>Name (Mill / Supply Base)</b>	<b>Year 1 (Certification)</b>	<b>Year 2 (ASA 1)</b>	<b>Year 3 (ASA 2)</b>	<b>Year 4 (ASA 3)</b>	<b>Year 5 (ASA 4)</b>
KSU Suka Makmur (30 members)	√	√	√	√	√

**Tentative Date of Next Visit: January 2, 2024 - January 3, 2024**

**Total Number of Mandays: 9 md**

**2.2 BSI Assessment Team**

<b>Name</b>	<b>Role</b>	<b>Competency</b>
Yudwi Wisnu Rahmanto	Team Leader	<p><b>Education:</b> Holds a Bachelor of Forestry, Faculty of Forestry, University of Gadjah Mada.</p> <p><b>Work Experience:</b> 7 months working experience in palm oil industry as Agronomy Field Assistant. Over than 13 years working experience as sustainability auditor since 2010 covering Sustainable Forest Management by FSC FM/COC Scheme, RSPO, ISPO, Coffee And Farmer Equity (C.A.F.E Practices) Starbucks, Organic Standard (EU, NOP, JAS) for Coffee Farmers and Organic Exchange for Textile</p> <p><b>Training attended:</b> Completed Endorsed RSPO P&amp;C Lead Auditor Training Course, RSPO NEXT, ISPO Auditor/Lead Auditor Course, RSPO P&amp;C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, ISO 9001:2008 Auditor/Lead Auditor Course, GIS-Basic Mapping and Spatial Analysis, Timber Legality Assurance System (SVLK), Verification Organization Training C.A.F.E Practices (Starbucks), UTZ Programme, High Conservation Value (HCV) Training, Sustainability Reporting Assurance Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, RSPO ISH Standard Training Course and Endorsed RSPO Supply Chain Lead Auditor Training Course.</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this audit, he assigned to verify Principle 4: Protect, conserve, and enhance ecosystems and the environment for ISH Standard.</p>
Andi Pratama Pasaribu	Team Member	<p><b>Education:</b> Holds a Bachelor Degree majoring Social Economy, Jember University</p>

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		<p><b>Work Experience:</b> 5 years working experience as Field Agronomy Assistant. 10 years working experience as RSPO Auditor / Lead Auditor.</p> <p><b>Training attended:</b> Completed Indonesian Sustainable Palm Oil (ISPO) Lead Auditor training, Endorsed RSPO P&amp;C Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 9001:2008 Lead Auditor course, ISO 14001:2005 Lead Auditor course, ISO45001:2018 Lead Auditor Course, RSPO endorsed RSPO SCCS Lead Auditor course, SMETA requirements training</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this audit, he assigned to verify Principle 3: Respect human rights, including workers' rights and conditions; Principle D – ICS: Group trading system for certified volumes for ISH Standard.</p>
Arif Faisal Simatupang	Team Member	<p><b>Education:</b> Holds a Bachelor Degree in Agriculture, Majoring Agronomy, Gadjah Mada University</p> <p><b>Work Experience:</b> Over 3 years of working experience in palm oil estate as Land Acquisition Officer and later as Division Manager with PT PP London Sumatera Indonesia Tbk. 9 years working experience as auditor since 2014 covering RSPO P&amp;C and ISPO.</p> <p><b>Training attended:</b> Completed ISO9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, Endorsed RSPO P&amp;C Lead Auditor Course, Endorsed RSPO SCC Auditor Lead Auditor Course, ISPO Auditor Training, HCV and GIS training and SA8000 Auditor training.</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this audit, he assigned to verify Principle 2: Respect human rights, including workers' rights and conditions for ISH Standard.</p>
Eko Purwanto	Team Member	<p><b>Education:</b> Holds a Bachelor of Forestry from Forest Conservation Department, Faculty of Forestry, Bogor Institute of Agriculture (IPB).</p> <p><b>Work Experience:</b> Over 9 year working experience in oil palm plantation with last position as Estate Manager. He has experience in implementing good agricultural practice including integrated pest management and limited pesticides uses. 11 years working experience as auditor since 2012 covering ISO9001, RSPO and ISPO.</p> <p><b>Training attended:</b> Completed SMETA Requirements Training, ISPO Permentan 38/2020, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, CQI and IRCA Certified ISO 45001:2018 Lead Auditor Training Course, ISO 37001:2016 Anti-bribery Management System Implementing Training Course, RSPO P&amp;C 2018 Refresher Training, Sustainability Reporting Assurance Training, RSPO P&amp;C Lead Auditor Refresher Course, RSPO Supply Chain Certification Refresher Course, RSPO NEXT Training Course For Lead Auditor by RSPO Secretariat, Elaborating on the RSPO P&amp;C Social and Labour Standards and the Mechanics of Social Auditing, RABQSA accredited Lead Auditor Training of Environment Management System, Endorsed RSPO Green House Gas (GHG) Training for Trainer, Endorsed RSPO P&amp;C Lead Auditor Training, Understanding Environmental Management System (EMS), Indonesia Sustainable Palm Oil (ISPO) Lead Auditor Training, Endorsed RSPO Supply Chain Certification</p>

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		<p>(SCC) Lead Auditor Training, RABQSA accredited Lead Auditor Training of Quality Management System.</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this audit, he assigned to verify Principle 1: Optimize productivity, efficiency, positive impacts and resilience; Principle C – ICS: Group Business planning for ISH Standard.</p>
Imam Fahrurozi	Team Member	<p><b>Education:</b> Holds a Bachelor Degree majoring in Agriculture Technology, Gadjah Mada University.</p> <p><b>Work Experience:</b> 2 years working experience oil palm industry, as a sustainability and HSE officer. 10 years working experience as RSPO Auditor / Lead Auditor</p> <p><b>Training attended:</b> Completed ISO 9001:2008 Lead Auditor Course, 14001:2004 Lead Auditor Course, SMK3 Lead Auditor Course, Endorsed RSPO P&amp;C Lead auditor course, ISO 45001:2018 Lead Auditor Course, SMETAR requirements training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this audit, he assigned to verify Principle A – ICS: Group entity and group management requirements; Principle B – ICS: Policies and management for ISH Standard.</p>

**Accompanying Persons: -**

**1.3 Assessment Plan**

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

Date	Time	Subjects	YWR	APP	AFS	EP	IF
Thursday 26/01/2023	08.00 – 09.00	Opening meeting	√	√	√	√	√
	09.00 – 12.00	Field visit to sample smallholders (will decided during opening meeting)	√	√	√	√	√
	12.00 – 14.00	Lunch break	√	√	√	√	√
	14.00 – 16.30	Verification document (Principle 1 to Principle 4)	√	√	√	√	√
	16.30 – 17.00	Review Day 1	√	√	√	√	√
Friday 27/01/2023	08.00 – 11.00	Verification document (continued) Principle A to Principle D	√	√	√	√	√

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	11.00 – 11.30	Internal discussion auditor team	√	√	√	√	√
	11.30 – 12.00	Closing meeting	√	√	√	√	√
	12.00 -	Traveling back from onsite to Kualanamu	√	√	√	√	√
Saturday 28/01/2023	10.30 -	Flight Kualanamu - 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?	ISH management unit, TBP not applicable	Not Applicable
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	ISH management unit, TBP not applicable	Not Applicable
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. <i>Note:</i>	ISH management unit, TBP not applicable	Not Applicable
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	ISH management unit, TBP not applicable	Not Applicable
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?	ISH management unit, TBP not applicable	Not Applicable
Have there been any isolated lapses in implementation of the plan? If yes a <b>Minor</b> non-compliance shall be raised	ISH management unit, TBP not applicable	Not Applicable
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 <b>Major</b> non-compliance shall be raised	ISH management unit, TBP not applicable	Not Applicable
<b>Un-Certified Units or Holdings</b>		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	ISH management unit, TBP not applicable	Not Applicable
Any new plantings since January 1 <sup>st</sup> 2010 shall comply with the RSPO New Plantings Procedure.	ISH management unit, TBP not applicable	Not Applicable
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance	ISH management unit, TBP not applicable	Not Applicable

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with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8. <i>Note:</i>		
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	ISH management unit, TBP not applicable	Not Applicable
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	ISH management unit, TBP not applicable	Not Applicable
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.	ISH management unit, TBP not applicable	Not Applicable
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?	ISH management unit, TBP not applicable	Not Applicable
Have there been any stakeholder (including NGO) consultation conducted?	ISH management unit, TBP not applicable	Not Applicable

**3.2 Progress of scheme smallholders and/or outgrowers**

<b>Progress of scheme smallholders or outgrowers towards compliance with relevant standards</b>		
<b>Requirement</b>	<b>Remarks</b>	<b>Compliance</b>
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification?  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.	ISH management unit, TBP not applicable	Not Applicable



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**PF441**

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**Approved Time Bound Plan**

**Not Applicable for Independent Smallholders**

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**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 was no nonconformities and no Opportunity For Improvement raised.

<b>Non-conformity</b>			
<b>NCR Ref #</b>		<b>Issued Date</b>	
<b>Due Date</b>		<b>Closure Date</b>	
<b>Indicator &amp; Category (Critical / Minor)</b>			
<b>Statement of Nonconformity:</b>	None		
<b>Requirement Reference:</b>			
<b>Objective Evidence:</b>			
<b>Corrections:</b>			
<b>Root Cause Analysis:</b>			
<b>Corrective Actions:</b>			
<b>Assessment Conclusion:</b>			

<b>Opportunity for Improvements</b>	
<b>OFI #</b>	<b>Description</b>
<b>OFI 1</b>	None

<b>Positive Findings</b>	
<b>PF #</b>	<b>Description</b>
<b>PF 1</b>	

**3.3.1 Status of Nonconformities Previously Identified and Observations**

Non-conformity			
<b>NCR Ref #</b>	<b>None</b>	<b>Issued Date</b>	
<b>Due Date</b>		<b>Closure Date</b>	
<b>Indicator &amp; Category (Critical / Minor)</b>			
<b>Statement of Nonconformity:</b>	No NC in previous assessment		
<b>Requirement Reference:</b>			
<b>Objective Evidence:</b>			
<b>Corrections:</b>			
<b>Root Cause Analysis:</b>			
<b>Corrective Actions:</b>			
<b>Assessment Conclusion:</b>			
<b>Effectiveness Closure (for previous audit closed Critical NC):</b>			

Opportunity for Improvement	
<b>OFI#</b>	<b>Description</b>
<b>OFI 1</b>	<b>OFI Statement: None</b>  <b>Verification / Follow-up actions: None</b>

**3.3.2 Summary of the Nonconformities and Status**

<b>CAR Ref.</b>	<b>Category (Critical / Minor)</b>	<b>P&amp;C Indicator</b>	<b>Issued Date</b>	<b>Status &amp; Date (Closure)</b>

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**3.4 Stakeholders and previous land owner / user consultation**

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss **KSU Suka Makmur** 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.

<b>Stakeholders contacted</b>		
<b>Type of Stakeholder</b> (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	<b>Stakeholder name / organization</b>	<b>Means of communication</b> (e.g. face to face interview, email, phone interview, comment from public notice)
Governmental Department	<ul style="list-style-type: none"> <li>• Environmental Agency of Labuhanbatu Selatan Regency</li> <li>• Plantation Agency of Labuhanbatu Selatan Regency</li> <li>• Manpower Agency of Labuhanbatu Selatan Regency</li> </ul>	Phone Interview

<b>Stakeholders comment</b>	
1	<p><b>Feedbacks: Environmental Agency of Labuhanbatu Selatan Regency</b></p> <ul style="list-style-type: none"> <li>- An Environmental Permit for Smallholder (SPPL) for KSU Suka Makmur independent smallholders does not need to submit a report because it is not required by regulations.</li> <li>- Ensuring that the hazardous waste generated by independent smallholders is properly controlled and managed. Has collaborated with PT Umbul Mas Wisesa as a company that has been permitted to manage waste in a responsible manner.</li> <li>- No environmental issues have arisen from companies and smallholders in the last two years.</li> </ul> <p><b>Audit Team verification and response:</b></p> <ul style="list-style-type: none"> <li>- Auditor verifies that environmental reports are up-to-date and can be demonstrated during on-site audits.</li> <li>- During field visits to factories and plantations, there were no new activities that created new environmental impacts. Thus, the existing environmental permit is still valid and does not need to be changed.</li> <li>- Hazardous waste from KSU Suka Makmur is sent and stored in the Umbul Mas warehouse.</li> <li>- Fire fighting facilities (fire fighting teams, water tanks, nozzles and hoses, fire monitoring towers, etc.) are available and well maintained by the company to prevent land fires.</li> <li>- There are no negative issues related to environmental management.</li> </ul>
2	<p><b>Feedbacks: Plantation Agency of Labuhanbatu Selatan Regency</b></p>

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	<ul style="list-style-type: none"> <li>The Smallholder Plantation Permit for Independent Smallholders (STD-B) at KSU Suka Makmur is the responsibility of the Integrated Licensing Agency (PTSP Office). This will be followed up by the plantation service to obtain the latest information regarding this matter.</li> <li>There are no negative issues from the company and KSU Suka Makmur related to land, fire and social disputes.</li> </ul>
	<p><b>Audit Team verification and response:</b></p> <p>On-site verification has been carried out to ensure stakeholder comments are properly executed. There are no negative issues related to land, fire, and social disputes.</p>
3	<p><b>Feedbacks: Manpower Agency of Labuhanbatu Selatan Regency</b></p> <ul style="list-style-type: none"> <li>Contacted but no discussing about manpower for independent smallholders. Stated that use of workers at independent smallholders is not mandatory, but if it's occurs then payment for workers at least meet the minimum wage.</li> </ul>
	<p><b>Audit Team verification and response:</b></p> <p>Auditor team has been verified to sample of smallholders that use of workers. During interview with land owner and its workers, the wage is already meet the minimum wage.</p>

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
None					

**Note:** The smallholders plot is formerly origin from company landbank with no progress development before 2004. The land status is abandoned land. After that, local community establish Farmer Group to develop the land with oil palm crops. Local government giving legal permission to develop the area. Therefore no previous landowner on the smallholders area.

Previous land owner / user comment	
	<b>Feedbacks: None</b>
	<b>Audit Team verification and response:</b>

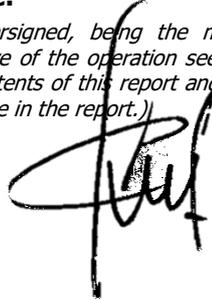
### 3.5 Impartiality and conflict of interest

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

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**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 **KSU Suka Makmur** has complied with the Indonesia National Interpretation 2022 of the Independent Smallholder Standard 2019 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 **KSU Suka Makmur** is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
<b>Name: Yudwi Wisnu Rahmanto</b>	<b>Name: Sapii</b>
<b>Company Name: on behalf of BSI Services MalaysiaSdn. Bhd.</b>	<b>Company Name: KSU Suka Makmur</b>
<b>Title: Lead Assessor</b>	<b>Title: Group Manager</b>
<b>Signature:</b> 	<b>Signature:</b> <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> 
<b>Date: 15 February 2023</b>	<b>Date: 15 February 2023</b>

**Appendix A: Summary of Findings**

Criterion / Indicator	Assessment Findings	Compliance	
<p><b>Principle 1: Optimise productivity, efficiency, positive impacts and resilience</b> Implement professional and transparent operations to secure sustainable livelihood improvements.</p>			
<p><b>Criteria 1.1</b> Smallholders establish a legal entity which has organizational capacity to comply with the RSPO Independent Smallholder Standard.</p>			
<p>Eligibility</p>	<p>Legally registered entities have documented evidence to include:</p> <ol style="list-style-type: none"> <li>1. Legal formation (as per country requirements)</li> <li>2. Fair and transparent decision making and governance</li> <li>3. Additional documents per requirements for Group Formation and Management.</li> <li>4. Signed or thumb printed Smallholder Declaration from all smallholder members, reference Annex 2 (see appendix 1 for details needed in declaration).</li> </ol>	<p><u>KSU Suka Makmur</u> as independent smallholders groups is legally registered cooperative organization and able to demonstrate the documented evidence as follow:</p> <ol style="list-style-type: none"> <li>1. <u>Legal Formation:</u> <ul style="list-style-type: none"> <li>• Deed of establishment under “Akta Pendirian Koperasi Serba Usaha Suka Makmur No.29” by Notary John Marlon Maraganti SH. MKn. dated 22 January 2016. The deed establishment including the basic statute and operational statute.</li> <li>• Renewal deed of establishment “<i>Pernyataan Keputusan Rapat</i>” Koperasi Serba Usaha Suka Makmur Act No. 01 by Notary John Marlon Maraganti SH. MKn. dated 03 January 2022. The renewal deed is changes of Cooperative organizational structure, which previous Head is Mr. Handoko change to Mr. Safi’i.</li> </ul> </li> </ol> <p>Cooperative structure:</p> <ul style="list-style-type: none"> <li>- Chairman: Mr. Safi’i</li> <li>- Secretary: Mr. Arianto</li> <li>- Treasury: Mr. DTM. Ridwan</li> </ul> <p>Surveillance Body (Badan Pengawas):</p> <ol style="list-style-type: none"> <li>a. Mr. Marlan (Head)</li> <li>b. Mr. Taslim (Member)</li> <li>c. Mr. Ari Panji Sulistiarto (Member)</li> </ol>	<p>Complied</p>

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		<ul style="list-style-type: none"> <li>• Approval of Renewal Deed issued by Ministry of Justice and Human Rights (KEMENKUMHAM) No. AHU-0005747.AH.01.28.TAHUN.2022, dated 8 January 2022.</li> <li>• Business Registration Number or "Nomor Induk Berusaha (NIB): 1511220135391, dated 15 November 2022" as listed on Cooperative Department website <a href="http://nik.depkop.go.id/Detail.aspx?KoperasiId=1222020100001">http://nik.depkop.go.id/Detail.aspx?KoperasiId=1222020100001</a>. All the previous permit for this organization has been updated with this registration number. Therefore, the other permit such as "Surat Izin Usaha Perdagangan (SIUP) and Tanda Daftar Perusahaan (TDP)" that been expired was not applicable since the NIB issued.</li> <li>•</li> <li>• Registration as legal entity as per "Surat Menteri Negara Koperasi dan Usaha Kecil dan Menengah Republik Indonesia Kepala Dinas Perindustrian, Perdagangan, Koperasi dan UKM Kabupaten Labuhanbatu Selatan No.518/65/BH/Indagkop/IV/2016 tentang Pengesahan Akta Pendirian Koperasi Serba Usaha Suka Makmur" signed by regent of Labuhanbatu Selatan, dated 15 February 2016.</li> </ul> <p>2. <u>Fair and transparent decision making and governance</u></p> <ul style="list-style-type: none"> <li>• Available joint statement letter dated 30 November 2020, point No.10 stated that chief and member of cooperative have commitment to be fair and transparent in every decision making in cooperative operational management.</li> </ul> <p>3. <u>Additional documents per requirements for Group Formation and Management.</u></p> <ul style="list-style-type: none"> <li>• List of KSU member, consist of 30 members.</li> <li>• Available letter of appointment of chairman, "Surat Keputusan Pengangkatan Ketua No. 001/SKPTS/KSU-SM/X/2016, atas nama Lusiono Handoko", dated 23 October 2016.</li> <li>• Available letter of appointment of Treasury, "Surat Keputusan Pengangkatan Bendahara No. 003/SKPTS/KSU-SM/X/2016 atas nama DTM Ridwan", dated 23 October 2016.</li> </ul>	
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		<ul style="list-style-type: none"> <li>• Available letter of appointment of Secretary, "Surat Keputusan Pengangkatan Sekretaris No. 028/SKPTS/KSU-SM/VII/2020 atas nama Rizki Ananda", dated 21 July 2020.</li> <li>• Available Tax number, NPWP 76.421.945.7-116.000 under KSU Suka Makmur</li> <li>• Available decree of chairman regarding appointment of Group Manager, "Surat Keputusan Ketua Koperasi Serba Usaha Suka Makmur No.024/SKPTS/KSU-SM/X/2018 tentang Penunjukan Manager Kelompok", dated 18 October 2018.</li> <li>• New appointment of chairman KSU Suka Makmur is based on "Surat Keputusan Manager Kelompok KSU Suka Makmur No. 031/SKPTS/KSU-SM/XI/2021, dated 19 November 2021.</li> </ul> <p>4. <u>Signed or thumb printed Smallholder Declaration from all smallholder members, reference Annex 2</u></p> <ul style="list-style-type: none"> <li>• Available smallholder declaration:</li> </ul> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>No</th> <th>Blok</th> <th>Name</th> <th>Date of Declaration signed</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>09B10</td> <td>Tusiwan</td> <td>30 Aug 2022</td> </tr> <tr> <td>2</td> <td>09B09</td> <td>Ahmad Zainudin</td> <td>31 Aug 2022</td> </tr> <tr> <td>3</td> <td>09D34</td> <td>Mariati</td> <td>30 Aug 2022</td> </tr> <tr> <td>4</td> <td>09E46</td> <td>Masnani Nasution</td> <td>30 Aug 2022</td> </tr> <tr> <td>5</td> <td>09D32</td> <td>M. Hidayat</td> <td>29 Aug 2022</td> </tr> <tr> <td>6</td> <td>09G57</td> <td>Edi Haryanto</td> <td>31 Aug 2022</td> </tr> </tbody> </table> <p>Information related progress of "Surat Tanda Daftar Budidaya": Letter No: 002/KSUSM-DPMPTSP/I/2021, dated 12 January 2021. This letter concerning Submission of Smallholder Register to Plantation agency "Permohonan STDB". The Letter appointed to Dinas Penanaman Modal dan Pelayanan Perizinan Terpadu Satu Pintu Kab. Labuhanbatu Selatan.</p>	No	Blok	Name	Date of Declaration signed	1	09B10	Tusiwan	30 Aug 2022	2	09B09	Ahmad Zainudin	31 Aug 2022	3	09D34	Mariati	30 Aug 2022	4	09E46	Masnani Nasution	30 Aug 2022	5	09D32	M. Hidayat	29 Aug 2022	6	09G57	Edi Haryanto	31 Aug 2022	
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<p>Milestone A</p>	<p>Group manager and group members have an Internal Control System (ICS) that meets all the ICS Eligibility and MS A requirements (section 3.2 below) and complete training on oil palm pricing mechanisms, financial management, and best practices for smallholder organisations.</p>	<p>Group Manager and group members of KSU Suka Makmur have an Internal Control System (ICS) dated 22 Jul 2022. Organization Structure of ICS are:</p> <ul style="list-style-type: none"> <li>a. Chairman: Mr. Safi'i</li> <li>b. Secretary: Mr. Rizki Ananda</li> <li>c. Marketing unit: Mr. Suratno; Mr. Arihan D.</li> <li>d. Training unit: Agronomy team SIPEF</li> <li>e. Conservation unit: Mr. Sumardi; Mr. Irwan Harahap</li> <li>f. Fire emergency unit: Mr. Tusiwan; Mr. Marlan</li> <li>g. Document control: Mr. Surya Fadli</li> <li>h. Internal control: Team SIPEF North Sumatra</li> <li>i. First Aid team: Mr. Khairul; Mr. Suratno</li> </ul> <p>The ICS has been complete training on 19 February 2022 and 10 September 2022 (attended by 23 members). Training material consist of FFB pricing mechanism and Financial Management.</p> <ul style="list-style-type: none"> <li>a. Dated 22 Dec 2022, training regarding best agricultural practice for mature oil palm and weeding control; dissemination of regulation; establishment of work program. Attended by 24 participants from smallholder and workers.</li> <li>b. Dated 29 Nov 2022, training of spraying conducted by PT Umbul Mas Wisesa. Training activity in KSU Suka Makmur are conducted by the company's employee.</li> <li>c. Dated 14 Apr 2022, training regarding nursery, harvesting and pruning. Attended by 27 participants from smallholder and workers.</li> <li>d. Dated 10 Oct 2022, training regarding upkeep of immature oil palms, pest and disease control. Attended by 25 participants from smallholder and workers.</li> <li>e.</li> </ul>	<p>Complied</p>
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		<p>Available checklist of Internal Control System made by Internal Audit Team and Group Manager. The checklist contains RSPO Independent Smallholder Standard 2019. Sample of internal audit records available:</p> <table border="1" data-bbox="1021 475 1803 719"> <thead> <tr> <th>No</th> <th>Blok</th> <th>Name</th> <th>Date of Declaration signed</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>09B10</td> <td>Tusiwan</td> <td>30 Aug 2022</td> </tr> <tr> <td>2</td> <td>09B09</td> <td>Ahmad Zainudin</td> <td>31 Aug 2022</td> </tr> <tr> <td>3</td> <td>09D34</td> <td>Mariati</td> <td>30 Aug 2022</td> </tr> <tr> <td>4</td> <td>09E46</td> <td>Masnani Nasution</td> <td>30 Aug 2022</td> </tr> <tr> <td>5</td> <td>09D32</td> <td>M. Hidayat</td> <td>29 Aug 2022</td> </tr> <tr> <td>6</td> <td>09G57</td> <td>Edi Haryanto</td> <td>31 Aug 2022</td> </tr> </tbody> </table>	No	Blok	Name	Date of Declaration signed	1	09B10	Tusiwan	30 Aug 2022	2	09B09	Ahmad Zainudin	31 Aug 2022	3	09D34	Mariati	30 Aug 2022	4	09E46	Masnani Nasution	30 Aug 2022	5	09D32	M. Hidayat	29 Aug 2022	6	09G57	Edi Haryanto	31 Aug 2022	
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<p>Milestone B</p>	<p>Smallholder groups are operating in accordance to best management practices for groups, including:</p> <ul style="list-style-type: none"> <li>Fair and transparent decision-making and governance</li> <li>Sustainable financial management</li> </ul>	<p>KSU Suka Makmur are operate according to best management practices that have fair and transparent decision-making and governance processes in place. This means that all members have an equal say in important decisions, and that the group's activities are conducted in an open and accountable manner. Additionally, these groups typically have sustainable financial management systems in place, which means that they are able to manage their finances in a way that is sustainable over the long-term, and that allows them to invest in the future growth and development of the group.</p> <p>Available evidence of transparent decision making conducted during Annual Member Meeting (RAT) Financial Year 2021 on 22 July 2022. There are 27 participants attended the annual meeting. Based on interview with smallholder members, noted that all member acknowledges the decision taken and it is fair, transparent and in accordance to group governance.</p> <p>Available Business Plan 2022 – 2026 of KSU Suka Makmur as evidence of sustainable financial management. Business plans comprise projected FFB production, price assumption, total earning. Projected FFB production are as follows:</p> <table border="1" data-bbox="1012 1302 1435 1382"> <thead> <tr> <th>Year</th> <th>Projected FFB Production (Tons)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Year	Projected FFB Production (Tons)			<p>Complied</p>																								
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		<table border="1"> <tr> <td>2022</td> <td>934.50</td> </tr> <tr> <td>2023</td> <td>981.22</td> </tr> <tr> <td>2024</td> <td>1,030.28</td> </tr> <tr> <td>2025</td> <td>1,081.80</td> </tr> <tr> <td>2026</td> <td>1,135.89</td> </tr> </table>	2022	934.50	2023	981.22	2024	1,030.28	2025	1,081.80	2026	1,135.89	
2022	934.50												
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<b>Criteria 1.2</b> Smallholders have the capacity to effectively manage their farm.													
Eligibility	Not Applicable	Not Applicable											
Milestone A	Smallholders complete training on farm business operations, monitoring and planning. The training includes capacity building on record keeping for production, including inputs and yields, transactions, and variety.	<p>Smallholders of KSU Suka Makmur completed training on farm business operations, monitoring and planning, that improve their record keeping skills, which will help them to track their production inputs, yields, transactions, and variety. This will allow them to make more informed decisions about their farming operations, and to better plan and manage their businesses. Additionally, the training helps build the capacity of smallholders, allowing them to be more effective and efficient in their farming operations.</p> <p>Available training realisation 2022 as follows:</p> <ol style="list-style-type: none"> <li>1. Dated 22 Dec 2022, training regarding best agricultural practice for mature oil palm and weeding control; dissemination of regulation; establishment of work program. Attended by 24 participants from smallholder and workers.</li> <li>2. Dated 29 Nov 2022, training of spraying conducted by PT Umbul Mas Wisesa. Training activity in KSU Suka Makmur are conducted by the company's employee.</li> </ol>	Complied										

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		<p>3. Dated 14 Apr 2022, training regarding nursery, harvesting and pruning. Attended by 27 participants from smallholder and workers.</p> <p>4. Dated 10 Oct 2022, training regarding upkeep of immature oil palms, pest and disease control. Attended by 25 participants from smallholder and workers.</p> <p>Based on interview with smallholder members, noted that all members acknowledge record keeping for production, including inputs and yields, transactions, and variety.</p>																																				
<p>Milestone B</p>	<p>Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sale</p>	<p>Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sales. This can help them make informed decisions about their operations and potentially increase their income from FFB sales.</p> <p>FFB production 2022 are recorded in the Farmer’s notebook. Below are summary of FFB Production 2022 per sampled member:</p> <table border="1" data-bbox="1025 903 1771 1289"> <thead> <tr> <th>Block No</th> <th>Name</th> <th>FFB Production (Tons)</th> <th>ABW (kg)</th> <th>Yield (ton/ Ha)</th> </tr> </thead> <tbody> <tr> <td>09B10</td> <td>Tusiwan</td> <td>31.58</td> <td>12.55</td> <td>16.62</td> </tr> <tr> <td>09B09</td> <td>Ahmad Zainudin</td> <td>18.70</td> <td>12.11</td> <td>13.36</td> </tr> <tr> <td>09D34</td> <td>Mariati</td> <td>3.08</td> <td>15.04</td> <td>1.54</td> </tr> <tr> <td>09E46</td> <td>Masnani Nasution</td> <td>20.12</td> <td>12.35</td> <td>10.06</td> </tr> <tr> <td>09D32</td> <td>M. Hidayat</td> <td>22.83</td> <td>12.56</td> <td>12.02</td> </tr> <tr> <td>09G57</td> <td>Edi Haryanto</td> <td>27.22</td> <td>12.02</td> <td>12.37</td> </tr> </tbody> </table>	Block No	Name	FFB Production (Tons)	ABW (kg)	Yield (ton/ Ha)	09B10	Tusiwan	31.58	12.55	16.62	09B09	Ahmad Zainudin	18.70	12.11	13.36	09D34	Mariati	3.08	15.04	1.54	09E46	Masnani Nasution	20.12	12.35	10.06	09D32	M. Hidayat	22.83	12.56	12.02	09G57	Edi Haryanto	27.22	12.02	12.37	<p>Complied</p>
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		Based on interview with members, all member interviewed can demonstrated knowledge to record FFB produced form their blocks, it is recorded once after the Group Manager get weighbridge slip and share to all members.																																					
<b>Criteria 1.3</b>																																							
Smallholders implement good agricultural practices (GAP) on their farms.																																							
Eligibility	Smallholders commit to implementing good agricultural practices on their farms. (see appendix 1 for details needed in declaration).	<p>All members have signed an agreement "Surat Pernyataan Anggota Koperasi Serba Usaha Suka Makmur (KSU SM)" as commitment to implement good agricultural practices on their farms. According to sample of smallholders during this Surveillance, the records was verified as below:</p> <table border="1"> <thead> <tr> <th>Block No</th> <th>Name</th> <th>Statement signed on</th> </tr> </thead> <tbody> <tr> <td>09B10</td> <td>Tusiwan</td> <td>8 Aug 2016</td> </tr> <tr> <td>09B09</td> <td>Ahmad Zainudin</td> <td>4 Aug 2016</td> </tr> <tr> <td>09D34</td> <td>Mariati</td> <td>27 Aug 2016</td> </tr> <tr> <td>09E46</td> <td>Masnani Nasution</td> <td>3 Aug 2016</td> </tr> <tr> <td>09D32</td> <td>M. Hidayat</td> <td>3 Aug 2016</td> </tr> <tr> <td>09G57</td> <td>Edi Haryanto</td> <td>4 Aug 2016</td> </tr> </tbody> </table> <p>All smallholder members also has signed "<i>Deklarasi Petani Swadaya Untuk Sertifikasi RSPO</i>" as commitment to implement good agricultural practices on their farms.</p> <table border="1"> <thead> <tr> <th>Block No</th> <th>Name</th> <th>Declaration signed on</th> </tr> </thead> <tbody> <tr> <td>09B10</td> <td>Tusiwan</td> <td>30 Aug 2022</td> </tr> <tr> <td>09B09</td> <td>Ahmad Zainudin</td> <td>31 Aug 2022</td> </tr> <tr> <td>09D34</td> <td>Mariati</td> <td>30 Aug 2022</td> </tr> <tr> <td>09E46</td> <td>Masnani Nasution</td> <td>30 Aug 2022</td> </tr> </tbody> </table>	Block No	Name	Statement signed on	09B10	Tusiwan	8 Aug 2016	09B09	Ahmad Zainudin	4 Aug 2016	09D34	Mariati	27 Aug 2016	09E46	Masnani Nasution	3 Aug 2016	09D32	M. Hidayat	3 Aug 2016	09G57	Edi Haryanto	4 Aug 2016	Block No	Name	Declaration signed on	09B10	Tusiwan	30 Aug 2022	09B09	Ahmad Zainudin	31 Aug 2022	09D34	Mariati	30 Aug 2022	09E46	Masnani Nasution	30 Aug 2022	Complied
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		09D32	M. Hidayat	29 Aug 2022		
		09G57	Edi Haryanto	31 Aug 2022		
Milestone A	Smallholders complete training on Good Agriculture Practices (GAP).	<p>In 2022, Smallholders has completed training on Good Agriculture Practices (GAP).</p> <ol style="list-style-type: none"> <li>1. Dated 22 Dec 2022, training regarding best agricultural practice for mature oil palm and weeding control; dissemination of regulation; establishment of work program. Attended by 24 participants from smallholder and workers.</li> <li>2. Dated 29 Nov 2022, training of spraying conducted by PT Umbul Mas Wisesa. Training activity in KSU Suka Makmur are conducted by the company's employee.</li> <li>3. Dated 14 Apr 2022, training regarding nursery, harvesting and pruning. Attended by 27 participants from smallholder and workers.</li> <li>4. Dated 10 Oct 2022, training regarding upkeep of immature oil palms, pest and disease control. Attended by 25 participants from smallholder and workers.</li> </ol> <p>The training on Good Agriculture Practices (GAP) was conducted by the Smallholder's Team assisted by PT Umbul Mas Wisesa.</p> <p>Based on interview with smallholder members, noted that all member has aware regarding good agricultural practices in oil palm cultivation.</p>				Complied
Milestone B	Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.	<p>Based on field visit to smallholder blocks, noted that members have adopted Good Agriculture Practices (GAP) on their farms and are tracking productivity through, but not limited to, records of FFB sales.</p> <p>A. Harvesting</p> <ul style="list-style-type: none"> <li>- Available Guidelines for Harvesting Oil Palm No KSU-SM/PK/06</li> <li>- Available Production Data</li> <li>- Available Training of Harvesting on 7 April 2021</li> </ul> <p>B. Spraying</p> <ul style="list-style-type: none"> <li>- Available guidance for weed control in Mature oil palms (KSU-SM/PK/02)</li> </ul>				Complied

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		<ul style="list-style-type: none"> <li>- Available guidance for Integrated Pest Management in oil palms (KSU-SM/PK/04)</li> <li>- Available list of pesticides used per smallholder in 2022, such as:               <ul style="list-style-type: none"> <li>a. Tusiwan: Smart (5.7 lt); Metil metsulfuron (285 gr); Regent (30 cc).</li> <li>b. Ahmad Zainudin: Smart (4.2 lt); Metil metsulfuron (210 gr); Regent (30 cc).</li> <li>c. Mariati: Smart (6.0 lt); Metil metsulfuron (300 gr); Regent (90 cc).</li> <li>d. Masnani Nasution: Smart (6.0 lt); Metil metsulfuron (300 gr); Regent (30).</li> <li>e. M. Hidayat: Smart (5.7 lt); Metil metsulfuron (285 gr); Regent (30 cc).</li> <li>f. Edi Haryanto: Smart (6.6 lt); Metil metsulfuron (330 gr); Regent (0).</li> </ul> </li> <li>- Spraying activity conducted by UMWS Teams.</li> <li>- Training of spraying performed by UMWS Teams.</li> <li>- Training of MSDS on 29 Nov 2022.</li> <li>- Calibration of spraying tools performed by UMWS Team.</li> <li>- Monitoring of pesticides used up to December 2022.</li> </ul> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #e1eef6;"> <th>No</th> <th>Pesticide</th> <th>2019</th> <th>2020</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Smart 486 As</td> <td>108 Ltr</td> <td>159 Ltr</td> <td>180 ltr</td> <td>180 Ltr</td> </tr> <tr> <td>2</td> <td>Gramoxone 276 SL</td> <td>58 Ltr</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>3</td> <td>Metsulindo 20 WP</td> <td>11,187 gr</td> <td>7,968 gr</td> <td>9,023 gr</td> <td>9,023 gr</td> </tr> <tr> <td>4</td> <td>Regent 50 SC</td> <td>4,230 Ltr</td> <td>2,610 Ltr</td> <td>1,260 ltr</td> <td>960 ltr</td> </tr> </tbody> </table> <p>C. Manuring</p> <ul style="list-style-type: none"> <li>- Available guidance of manuring oil palms (KSU-SM/PK/03).</li> <li>- Available "Berita Acara Pengambilan LSU di Koperasi Serba Usaha Suka Makmur" (note of leaf sampling handover) dated 8 February 2022.</li> <li>- Leaf nutrient level Block UMWKSU2; YOP 2009; II LEGETIM; 28.89 Ha; 2.74% N; 0.168% P; 0.88% K; 0.36% Mg; 0.40% Ca; 21 ppm B; 6 ppm Cu; 12 ppm Zn. Block UMWKSU2; YOP 2008; II LEGETIM; 4.00 Ha;</li> </ul>	No	Pesticide	2019	2020	2021	2022	1	Smart 486 As	108 Ltr	159 Ltr	180 ltr	180 Ltr	2	Gramoxone 276 SL	58 Ltr	0	0	0	3	Metsulindo 20 WP	11,187 gr	7,968 gr	9,023 gr	9,023 gr	4	Regent 50 SC	4,230 Ltr	2,610 Ltr	1,260 ltr	960 ltr	
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		<p>2.71% N; 0.174% P; 0.95% K; 0.28% Mg; 0.51% Ca; 19 ppm B; 5 ppm Cu; 13 ppm Zn.</p> <ul style="list-style-type: none"> <li>- Available leaf analysis result 2022 which include in Fertilizer Recommendation 2023; Urea 0.75 kg/palms, RP 0.75 kg/palms, MOP 5 kg/palms, ZinCop 200 gr/palms.</li> <li>- Fertilizer input 2022:             <ul style="list-style-type: none"> <li>o Tusiwan: RP (300 kg); NPK (100 kg).</li> <li>o Ahmad Zainudin: RP (250 kg); NPK (50 kg).</li> <li>o Mariati: RP (400 kg); MOP (200 kg).</li> <li>o Masnani Nasution: RP (150 kg); Urea (100 kg).</li> <li>o M. Hidayat: RP (300 kg); NPK (100 kg).</li> <li>o Edi Haryanto: RP (500 kg); NPK (150 kg).</li> </ul> </li> <li>- Fertilizer input period January – December 2022:</li> </ul> <table border="1" data-bbox="1088 783 1603 1066"> <thead> <tr> <th>Fertilizer</th> <th>UoM</th> <th>Volume (kg)</th> </tr> </thead> <tbody> <tr> <td>Rock Phosphate</td> <td>Kg</td> <td>8,000</td> </tr> <tr> <td>Urea</td> <td>Kg</td> <td>1,100</td> </tr> <tr> <td>MOP (KCl)</td> <td>Kg</td> <td>700</td> </tr> <tr> <td>NPK</td> <td>kg</td> <td>3,350</td> </tr> </tbody> </table> <p>D. PHT</p> <ul style="list-style-type: none"> <li>- Available guidance of Integrated Pest Management in oil palms (KSU-SM/PK/04)</li> <li>- Available Integrated Pest Management program 2022:</li> </ul> <table border="1" data-bbox="1010 1193 1917 1374"> <thead> <tr> <th>No</th> <th>Program</th> <th>Plan</th> <th>Actual</th> <th>Evidence</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Addition of new barn-owl box</td> <td>Jul</td> <td>30 Aug</td> <td></td> </tr> <tr> <td>2</td> <td>Monitoring of installed barn-owl box</td> <td>Jan-Dec</td> <td>Jan- Dec</td> <td>27 Dec 2021</td> </tr> </tbody> </table>	Fertilizer	UoM	Volume (kg)	Rock Phosphate	Kg	8,000	Urea	Kg	1,100	MOP (KCl)	Kg	700	NPK	kg	3,350	No	Program	Plan	Actual	Evidence	1	Addition of new barn-owl box	Jul	30 Aug		2	Monitoring of installed barn-owl box	Jan-Dec	Jan- Dec	27 Dec 2021	
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		3	<i>Turnera</i> Nursery	Jan	Jan	"Buku Catatan Serangan Hama dan Penyakit Tanaman"	
		4	Planting <i>Turnera subulatta</i>	Feb	Feb		
		5	Detection of Pest & Disease	Jan-Dec	Jan - Dec		
<ul style="list-style-type: none"> <li>- Owl Monitoring dated 22 Dec 2022 at Block 09E42, 09E43 and 08C23.</li> <li>- Training of IPM performed on 10 Oct 2022 attended by 25 participants.</li> </ul>							
<p><b>Principle 2: Ensure Legality, Respect for Land Rights and Community Wellbeing</b>          Comply with the law and respect communities' rights</p>							
<p><b>Criteria 2.1</b>          Smallholders have legal or customary rights to use the land in accordance with national and local laws, and customary practices</p>							
Eligibility	Smallholders provide the coordinates or maps of their plots and evidence of ownership, or rights to use the land (refer to appendix 1).	<p>KSU Suka Makmur as independent smallholders' group can demonstrate the map of entire parcel with assisted by GIS Department team of PT. Umbul Mas Wisesa (Sipef Group). Map of "Lokasi Lahan Anggota KSU Suka Makmur Yang Ikut Program Sertifikasi RSPO" with scale 1:25,000 completed with appropriate coordinates and Landuse information.</p> <p>Evidence of ownership, or rights to use the land of all members are listed in file "Daftar Nama Anggota Koperasi Suka Makmur". The file consist of Legal name, contact number, Identity Citizen Card Number, Born, Gender, Address, Hectarage, Type of Soil, Coordinate/Geo location, Number of Land Ownership/Land Title, etc.</p> <p>Sample of land ownership, please refer to MS-A information below.</p>					Complied

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<p>Milestone A</p>	<p>Smallholders can demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right.</p>	<p>Copy of legal ownership document of smallholder’s sample is demonstrated during audit and available in organization office.</p> <table border="1" data-bbox="1010 443 1827 954"> <thead> <tr> <th>Smallholder</th> <th>ID</th> <th>Area (Ha)</th> <th>Land Title Type and Number</th> </tr> </thead> <tbody> <tr> <td>Tusiwan</td> <td>09B10</td> <td>1.99</td> <td>SHM No. 1567 dated 08 Nov 2011</td> </tr> <tr> <td>Ahmad Zainuddin</td> <td>09B09</td> <td>1.49</td> <td>SKT No. 593/535/TNL/2015 dated 01 July 2015</td> </tr> <tr> <td>Mariati</td> <td>09D34</td> <td>1.69</td> <td>SHM No. 2512 dated 17 Nov 2016</td> </tr> <tr> <td>Masnani</td> <td>09E46</td> <td>1.66</td> <td>SHM No. 605 dated 17 Nov 2016</td> </tr> <tr> <td>M. Hidayat</td> <td>09D32</td> <td>1.69</td> <td>SHM No. 2516 dated 17 Nov 2016</td> </tr> <tr> <td>Edi Hariyanto</td> <td>09G57</td> <td>1.69</td> <td>SHM No. 2544 dated 17 Nov 2016</td> </tr> </tbody> </table> <p>Notes:</p> <ul style="list-style-type: none"> <li>- SHM: Land Certificate (SHM – <i>Sertifikat Hak Milik</i>) which is land title issued by Agrarian Agency. SHM is a highest individual land title in Indonesia, signed by Agrarian Agency in Regency level.</li> <li>- SKT: Decree of Land Ownership History (SKT – <i>Surat Keterangan Tanah</i>) which is issued by Village Head.</li> </ul>	Smallholder	ID	Area (Ha)	Land Title Type and Number	Tusiwan	09B10	1.99	SHM No. 1567 dated 08 Nov 2011	Ahmad Zainuddin	09B09	1.49	SKT No. 593/535/TNL/2015 dated 01 July 2015	Mariati	09D34	1.69	SHM No. 2512 dated 17 Nov 2016	Masnani	09E46	1.66	SHM No. 605 dated 17 Nov 2016	M. Hidayat	09D32	1.69	SHM No. 2516 dated 17 Nov 2016	Edi Hariyanto	09G57	1.69	SHM No. 2544 dated 17 Nov 2016	<p>Complied</p>
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<p>Milestone B</p>	<p>Smallholder plots are clearly and visibly demarcated and maintained, and the smallholders are operating only within these boundaries.</p>	<p>Based on field observation on sample of smallholders (mentioned in 2.1 MS A), it can be shown that all land demarcations are available clearly, visibly, and maintained. All smallholders can demonstrate their land boundaries. There is no indication of land disputes. It also has been verified based on consultation with Plantation Agency.</p>	<p>Complied</p>																												

<b>Criteria 2.2</b>																															
Smallholders have not acquired lands from indigenous peoples, local communities or other users without their free, prior and informed consent, based on a simplified FPIC approach.																															
Eligibility	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	<p>Currently, smallholder’s area categorized as existing plots. All smallholders have filled the Land Tenure History Disclosure (<i>Formulir Pengungkapan Sejarah Penguasaan dan Konflik Lahan</i>). From the disclosure, acquired information that the lands were sourced from first-hand ownership or bought from previous land owner with FPIC manner (without coercion). Planting development started since 2008 and 2009.</p> <p>Auditor has tried to contact the previous land owners. However, they have passed away, moved to other place, or can not be contacted.</p> <p>Sample of Land Tenure History Disclosure has been observed as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Smallholder</th> <th>ID</th> <th>Area (Ha)</th> <th>Date of Land Tenure Disclosure</th> </tr> </thead> <tbody> <tr> <td>Tusiwan</td> <td>09B10</td> <td>1.99</td> <td>19 October 2022</td> </tr> <tr> <td>Ahmad Zainuddin</td> <td>09B09</td> <td>1.49</td> <td>15 October 2022</td> </tr> <tr> <td>Mariati</td> <td>09D34</td> <td>1.69</td> <td>14 November 2022</td> </tr> <tr> <td>Masnani</td> <td>09E46</td> <td>1.66</td> <td>12 October 2022</td> </tr> <tr> <td>M. Hidayat</td> <td>09D32</td> <td>1.69</td> <td>30 November 2022</td> </tr> <tr> <td>Edi Hariyanto</td> <td>09G57</td> <td>1.69</td> <td>28 October 2022</td> </tr> </tbody> </table>	Smallholder	ID	Area (Ha)	Date of Land Tenure Disclosure	Tusiwan	09B10	1.99	19 October 2022	Ahmad Zainuddin	09B09	1.49	15 October 2022	Mariati	09D34	1.69	14 November 2022	Masnani	09E46	1.66	12 October 2022	M. Hidayat	09D32	1.69	30 November 2022	Edi Hariyanto	09G57	1.69	28 October 2022	Complied
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Milestone A	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	Currently, smallholder’s area categorized as existing plots. All smallholders have filled the Land Tenure History Disclosure ( <i>Formulir Pengungkapan Sejarah Penguasaan dan Konflik Lahan</i> ). From the disclosure, acquired information that the lands were sourced from first-hand ownership or bought from previous land owner with FPIC manner (without coercion). Planting development started since 2008 and 2009.  Auditor has tried to contact the previous land owners. However, they have passed away, moved to other place, or can not be contacted.	Complied
Milestone B	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	Currently, smallholder’s area categorized as existing plots. All smallholders have filled the Land Tenure History Disclosure ( <i>Formulir Pengungkapan Sejarah Penguasaan dan Konflik Lahan</i> ). From the disclosure, acquired information that the lands were sourced from first-hand ownership or bought from previous land owner with FPIC manner (without coercion). Planting development started since 2008 and 2009.  Auditor has tried to contact the previous land owners. However, they have passed away, moved to other place, or can not be contacted.	Complied
<b>Criteria 2.3</b>			
The right to use the land is not disputed by indigenous peoples, local communities or other users			
Eligibility	Smallholders declare any existing disputes on the land commit to resolving said disputes and provide information on the current status of those disputes (if any) (refer to appendix 1).	KSU Suka Makmur has developed land disputes procedure within “SOP <i>Sengketa dan Konflik Lahan</i> No: KSU-SM/PK/016”, dated 10 January 2018.  Each smallholder have signed commitment in form of smallholder declaration or “Deklarasi Petani Swadaya Untuk Sertifikasi RSPO”, stated that the smallholder will declare any dispute to Group Manager.  Based on Land Tenure History Disclosure ( <i>Formulir Pengungkapan Sejarah Penguasaan dan Konflik Lahan</i> ), all smallholders have declared that currently there is no any disputes in all smallholder’s operational area.	Complied

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		Based on document review, interview with the smallholders and stakeholders, as well as field observation, can be concluded that currently there is no dispute in operational area of KSU Suka Makmur.	
Milestone A	There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involve	Based on document review, interview with the smallholders and stakeholders, as well as field observation, can be concluded that currently there is no dispute in operational area of KSU Suka Makmur.	Complied
Milestone B	There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involve	Based on document review, interview with the smallholders and stakeholders, as well as field observation, can be concluded that currently there is no dispute in operational area of KSU Suka Makmur.	Complied
<b>Criteria 2.4</b>			
Smallholder plots are located outside of areas classified as national parks or protected areas, as defined by national, regional or local law or as specified in National Interpretation.			
Eligibility	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).	<p>According to Map of Forest Area of North Sumatera (<i>Peta Kawasan Hutan Prov. Sumatera Utara</i>) scale 1:250,000; KSU Suka Makmur located outside of national park or protected areas as classified by national regulation.</p> <p>The map is sourced from Ministry of Environmental and Forestry Decree Number: SK.579/Menhut-II/2014, dated, 24 June 2014. According to this map indicated that KSU Suka Makmur located in Other Designated Area (Non-Forest Area) or "<i>Area Penggunaan Lain</i>".</p> <p>According to information gathered from Environmental and Forestry Agency of Labuhanbatu Selatan Regency during stakeholder consultation, if referred to Regulation of Environmental and Forestry Minister Decree No: P.10/MENLHK/SETJEN/KUM.1/3/2019 related Identification, Determination and Management of Peat Dome with Peat Hydrological Unit, on Article 8 Section 6.b it was stated that "For the protection function of Peat Ecosystem</p>	Complied

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		<p>and cultivation function of Peat Ecosystem which has been utilized, it can still be continued while maintaining its hydrological function.”</p> <p>Meanwhile, until this Surveillance assessment conducted, the map of Peat Hydrological Unit scale 1:50,000 as required in Article 8 Section 5 in this regulation was not determined/issued for Labuhanbatu Selatan Regency. Therefore, area of KSU Suka Makmur located outside of areas classified as national parks or protected areas as defined by national, regional or local law.</p>	
<p>Milestone A</p>	<p>Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).</p>	<p>According to Map of Forest Area of North Sumatera (<i>Peta Kawasan Hutan Prov. Sumatera Utara</i>) scale 1:250,000; KSU Suka Makmur located outside of national park or protected areas as classified by national regulation.</p> <p>The map is sourced from Ministry of Environmental and Forestry Decree Number: SK.579/Menhut-II/2014, dated, 24 June 2014. According to this map indicated that KSU Suka Makmur located in Other Designated Area (Non-Forest Area) or “<i>Area Penggunaan Lain</i>”.</p> <p>According to information gathered from Environmental and Forestry Agency of Labuhanbatu Selatan Regency during stakeholder consultation, if referred to Regulation of Environmental and Forestry Minister Decree No: P.10/MENLHK/SETJEN/KUM.1/3/2019 related Identification, Determination and Management of Peat Dome with Peat Hydrological Unit, on Article 8 Section 6.b it was stated that “For the protection function of Peat Ecosystem and cultivation function of Peat Ecosystem which has been utilized, it can still be continued while maintaining its hydrological function.”</p> <p>Meanwhile, until this Surveillance assessment conducted, the map of Peat Hydrological Unit scale 1:50,000 as required in Article 8 Section 5 in this regulation was not determined/issued for Labuhanbatu Selatan Regency. Therefore, area of KSU Suka Makmur located outside of areas classified as national parks or protected areas as defined by national, regional or local law.</p>	<p>Complied</p>

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<p>Milestone B</p>	<p>Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).</p>	<p>According to Map of Forest Area of North Sumatera (<i>Peta Kawasan Hutan Prov. Sumatera Utara</i>) scale 1:250,000; KSU Suka Makmur located outside of national park or protected areas as classified by national regulation.</p> <p>The map is sourced from Ministry of Environmental and Forestry Decree Number: SK.579/Menhut-II/2014, dated, 24 June 2014. According to this map indicated that KSU Suka Makmur located in Other Designated Area (Non-Forest Area) or "<i>Area Penggunaan Lain</i>".</p> <p>According to information gathered from Environmental and Forestry Agency of Labuhanbatu Selatan Regency during stakeholder consultation, if referred to Regulation of Environmental and Forestry Minister Decree No: P.10/MENLHK/SETJEN/KUM.1/3/2019 related Identification, Determination and Management of Peat Dome with Peat Hydrological Unit, on Article 8 Section 6.b it was stated that "For the protection function of Peat Ecosystem and cultivation function of Peat Ecosystem which has been utilized, it can still be continued while maintaining its hydrological function."</p> <p>Meanwhile, until this Surveillance assessment conducted, the map of Peat Hydrological Unit scale 1:50,000 as required in Article 8 Section 5 in this regulation was not determined/issued for Labuhanbatu Selatan Regency. Therefore, area of KSU Suka Makmur located outside of areas classified as national parks or protected areas as defined by national, regional or local law.</p>	<p>Complied</p>
<p><b>Criteria 2.5</b>            For new planting, smallholders do not clear or acquire any land without obtaining the free, prior and informed consent (FPIC), of indigenous people and/or local communities and/or other users , based on a simplified FPIC approach.</p>			
<p>Eligibility</p>	<p>For new oil palm planting, smallholders commit not to clear or acquire land from indigenous people, local communities, or other users without their free, prior and informed consent, based on a simplified FPIC approach (refer to appendix 1).</p>	<p>KSU Suka Makmur is existing plots since 2008 and 2009. All the smallholder's plots are owned originally by the members since the beginning. There is no plan to develop new oil palm planting by the unit of certification.</p>	<p>Not Applicable</p>

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Milestone A	A Smallholders complete training on how to conduct a simplified FPIC approach.	No member of KSU Suka Makmur have plans for new planting. However, general training of RSPO ISH including FPIC was still conducted annually. The latest training was conducted on 23 August 2022.	Not Applicable									
Milestone B	Based on a simplified FPIC approach, smallholders jointly agree on a plan with the affected indigenous peoples and/or local communities and/or other rights holders, including vulnerable groups, for new oil palm developments, if these involve land-use change.	No member of KSU Suka Makmur have plans for new planting. However, general training of RSPO ISH including FPIC was still conducted annually. The latest training was conducted on 23 August 2022.	Not Applicable									
<p><b>Principle 3: Respect human rights, including workers’ rights and conditions</b>  Safeguard human rights and protect workers’ rights, ensuring safe and decent working conditions.</p>												
<p><b>Criteria 3.1</b>  There is no use of forced labour.</p>												
Eligibility	Smallholders commit to no use of forced labour and ensure that any use of forced labour on the farm is terminated at Eligibility. They provide information on the source of labour on the farm, including family, contract and hired labour (refer to appendix 1).	<p>KSU Suka Makmur has established the policy to no use of forced labour and ensure that any use of forced labour on the farm based “Surat Keputusan Ketua Koperasi Serba Usaha No: 002/SKPTS/KSU-SM/II/2017 Tentang Larangan Menggunakan Tenaga Kerja Anak Dibawah Umur, Wanita Hamil /Menyusui Dan Pekerja Paksa and No: 004/SKPTS/KSU-SM/IV/2017 tentang Menghormati Hak Azasi Manusia”.</p> <p>All smallholder members also has signed “<i>Deklarasi Petani Swadaya Untuk Sertifikasi RSPO</i>” as commitment to implement good agricultural practices on their farms.</p> <p>Sample of evidence have seen on Smallholders Declaration as per sample in this audit as below:</p> <table border="1"> <thead> <tr> <th>Block No</th> <th>Name</th> <th>Declaration signed on</th> </tr> </thead> <tbody> <tr> <td>09B10</td> <td>Tusiwan</td> <td>30 Aug 2022</td> </tr> <tr> <td>09B09</td> <td>Ahmad Zainudin</td> <td>31 Aug 2022</td> </tr> </tbody> </table>	Block No	Name	Declaration signed on	09B10	Tusiwan	30 Aug 2022	09B09	Ahmad Zainudin	31 Aug 2022	Complied
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Milestone A	<p>Smallholders complete training on free and fair labour and implement measures to ensure that all work is voluntary, and the following practices are prohibited:</p> <ul style="list-style-type: none"> <li>• Retention of identity documents including but not limited to passports;</li> <li>• Payment of recruitment fees by workers;</li> <li>• Contract substitution;</li> <li>• Involuntary overtime;</li> <li>• Lack of freedom of workers to resign;</li> <li>• Penalty for termination of employment;</li> <li>• Debt bondage;</li> <li>• Withholding of wages</li> </ul>	<p>KSU Suka Makmur has established the policy to no use of forced labour and ensure that any use of forced labour on the farm based "Surat Keputusan Ketua Koperasi Serba Usaha No: 002/SKPTS/KSU-SM/II/2017 Tentang Larangan Menggunakan Tenaga Kerja Anak Dibawah Umur, Wanita Hamil /Menyusui Dan Pekerja Paksa and No: 004/SKPTS/KSU-SM/IV/2017 tentang Menghormati Hak Azasi Manusia".</p> <p>Group Manager of KSU Suka Makmur has shown the document of information on the source of labour on the farm, including family, contract and hired labour, updated on 3<sup>rd</sup> January 2020.</p> <p>Training material on free and fair labour has demonstrated during ASA-4 as per training attendance dated 22 November 2022. Training material is consisted of retention of identity documents including but not limited to passports, payment of recruitment fees by workers, contract substitution, involuntary overtime, lack of freedom of workers to resign, penalty for termination of employment, debt bondage and withholding of wages.</p>	Complied												
Milestone B	<p>Workers on the farm, including their families, have unrestricted access to their identity documents, have freedom of movement and can declare that their employment is freely chosen.</p>	<p>Based on interview with sample of smallholder member during ASA-4 2023, they have stated that the workers on the farm, including their families, have unrestricted access to their identity documents, have freedom of movement and can declare that their employment is freely chosen.</p> <p>Spraying operators with contracted by Group Manager are five (5) persons, i.e: Mr. Muliadi, Mr. Ahmad Zainuddin, Mr. Darwis, Mr. Sopian Tapanao, Mr. Sahrel. These sprayer for smallholders group is a permanent team as per the contract between company PT Umbul Mas Wisesa and KSU Suka Makmur. Data</p>	Complied												

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		<p>verified: copy of Agreement Letter No 001/KSUSM/PKB/I/2019 "Salinan Kontrak Kerja" between Koperasi Suka Makmur and Spraying Team No 001/KSUSM/PKB/I/2019. The Agreement mentioned that worker was freedom of movement and can declare that their employment is freely chosen.</p> <p>No changes the contracts and the personnel.</p>																
<p><b>Criteria 3.2</b>          Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision and when not interfering with education programmes. Children are not exposed to hazardous working conditions.</p>																		
<p>Eligibility</p>	<p>Smallholders are aware of what defines child labour and ensure that any child labour in the farm operations is terminated at Eligibility. Awareness of child labour and commitment to no child labour includes:</p> <ol style="list-style-type: none"> <li>1. Compliance with the minimum age of workers and as defined by local, state, or national law,</li> <li>2. Not exposing children to hazardous work.</li> <li>3. Providing adult supervision of young people working on the farm.</li> <li>4. Ensuring the practice of children's rights to education is unrestricted and respected.</li> </ol> <p>(Refer to appendix 1).</p>	<p>Group Manager of Koperasi Serba Usaha Suka Makmur (KSU SM) has established and documented policy regarding child labor in decree letter of "Surat Keputusan Ketua Koperasi Serba Usaha Suka Makmur No.002/SKPTS/KSU-SM/II/2017 tentang Larangan Menggunakan Tenaga Kerja Anak di Bawah Umur, Wanita Hamil/Menyusui dan Pekerja Paksa", dated 7 February 2017. Also available "Kebijakan &amp; Komitment Bersama" dated 25 Jan 2017. The policy prohibit member to employed children under 18 years old, pregnant women and forced labor. The policy written in Indonesian so that can be understood by all members.</p> <p>All smallholder members also has signed "Deklarasi Petani Swadaya Untuk Sertifikasi RSPO" as commitment to implement good agricultural practices on their farms.</p> <p>Sample of evidence have seen on Smallholders Declaration as per sample in this audit as below:</p> <table border="1" data-bbox="1025 1145 1733 1378"> <thead> <tr> <th>Block No</th> <th>Name</th> <th>Declaration signed on</th> </tr> </thead> <tbody> <tr> <td>09B10</td> <td>Tusiwan</td> <td>30 Aug 2022</td> </tr> <tr> <td>09B09</td> <td>Ahmad Zainudin</td> <td>31 Aug 2022</td> </tr> <tr> <td>09D34</td> <td>Mariati</td> <td>30 Aug 2022</td> </tr> <tr> <td>09E46</td> <td>Masnani Nasution</td> <td>30 Aug 2022</td> </tr> </tbody> </table>	Block No	Name	Declaration signed on	09B10	Tusiwan	30 Aug 2022	09B09	Ahmad Zainudin	31 Aug 2022	09D34	Mariati	30 Aug 2022	09E46	Masnani Nasution	30 Aug 2022	<p>Complied</p>
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		<p>During interview with sample of smallholders, there are fully understand that children under 18 y.o is prohibited employed and the smallholders never hire children workers.</p>							
Milestone A	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> <li>1. There are no workers on smallholder farms under the age of 15 or under the minimum age defined by local, state or national law, whichever is higher.</li> <li>2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work.</li> <li>3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable.</li> </ol>	<p>Decree Letter from Chairman of KSU Suka Makmur No.002/SKPTS/KSU-SM/II/2017 dated 7 Feb 2017 mentioned that if there are children or family member under 18 years old helping their parent in doing plantation job, it shall be supervised by parent and not doing high risk job.</p> <p>Members does not employed workers to do upkeep (manual upkeep and manuring) and harvesting job at their farm. They do the job by themselves and sometimes assisted by their family member/relatives with no children involved</p> <p>In example:            09E46 Masnani Nasution is smallholder member and harvester. Aside from harvesting on his plot, he also harvester at 09D34 Mariati and 09D32 M. Hidayat plot.</p>	Complied						
Milestone B	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> <li>1. There are no workers on smallholder farms under the age of 15 or under the minimum age defined by local, state or national law, whichever is higher.</li> <li>2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work.</li> </ol>		Complied						

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	3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable.																																			
<b>Criteria 3.3</b> Workers' pay complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations.																																				
Eligibility	Smallholders commit to pay workers according to minimum legal requirements or mandatory industry standards (Refer to appendix 1).	<p>All members have signed an agreement "Surat Pernyataan Anggota Koperasi Serba Usaha Suka Makmur (KSU SM)" as commitment to implement good agricultural practices on their farms. According to sample of smallholders during this Surveillance, the records was verified as below:</p> <table border="1" data-bbox="1025 735 1794 1062"> <thead> <tr> <th>Block No</th> <th>Name</th> <th>Statement signed on</th> </tr> </thead> <tbody> <tr> <td>09B10</td> <td>Tusiwan</td> <td>8 Aug 2016</td> </tr> <tr> <td>09B09</td> <td>Ahmad Zainudin</td> <td>4 Aug 2016</td> </tr> <tr> <td>09D34</td> <td>Mariati</td> <td>27 Aug 2016</td> </tr> <tr> <td>09E46</td> <td>Masnani Nasution</td> <td>3 Aug 2016</td> </tr> <tr> <td>09D32</td> <td>M. Hidayat</td> <td>3 Aug 2016</td> </tr> <tr> <td>09G57</td> <td>Edi Haryanto</td> <td>4 Aug 2016</td> </tr> </tbody> </table> <p>All smallholder members also has signed "<i>Deklarasi Petani Swadaya Untuk Sertifikasi RSPO</i>" as commitment to implement good agricultural practices on their farms.</p> <table border="1" data-bbox="1025 1177 1736 1359"> <thead> <tr> <th>Block No</th> <th>Name</th> <th>Declaration signed on</th> </tr> </thead> <tbody> <tr> <td>09B10</td> <td>Tusiwan</td> <td>30 Aug 2022</td> </tr> <tr> <td>09B09</td> <td>Ahmad Zainudin</td> <td>31 Aug 2022</td> </tr> <tr> <td>09D34</td> <td>Mariati</td> <td>30 Aug 2022</td> </tr> </tbody> </table>	Block No	Name	Statement signed on	09B10	Tusiwan	8 Aug 2016	09B09	Ahmad Zainudin	4 Aug 2016	09D34	Mariati	27 Aug 2016	09E46	Masnani Nasution	3 Aug 2016	09D32	M. Hidayat	3 Aug 2016	09G57	Edi Haryanto	4 Aug 2016	Block No	Name	Declaration signed on	09B10	Tusiwan	30 Aug 2022	09B09	Ahmad Zainudin	31 Aug 2022	09D34	Mariati	30 Aug 2022	Complied
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		<p>13. No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion.</p> <p>14. Use of best management practices for oil palm on peat</p> <p>15. No burning for preparing land or pest control</p> <p>16. Minimising and controlling erosion.</p>	
Milestone A	Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups, including women.	<p>Workers for smallholders are casual workers and not working daily at the plots. Group Manager adjust the wage for workers is referred to Regional Minimum Wage of Kabupaten Labuhanbatu Selatan is IDR 2,710,493.93/month or IDR 108,419.76 or IDR 15,488.54/hour.</p> <p>Data verified in "Buku Catatan Petani":</p>	Complied
Milestone B	Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups including women.	<ol style="list-style-type: none"> <li>Mr. xxxx (worker of Mariati 09D34) have signed for harvesting activities. Evidence of payment is available in "Buku Catatan Petani". IDR 200/kg. output average is 700 kg (max. 3hrs harvesting). It is equal with IDR 140,000.</li> <li>Mr. xxxx (worker of M. Hidayat 09D32) has paid on 29 Dec 2022 for Spraying activity (IDR 170,000). Spraying activities is only take 2hrs/plot.</li> <li>Mr. xxxx (harvester of Ahmad Zainudin 09B09) last paid on 3 Jan 2023 for harvesting. Paid IDR 365,100 (1,835 kg).</li> </ol>	Complied
<p><b>Criteria 3.4</b>  Workers understand their rights and freedom to file a complaint/grievance to group manager or relevant third parties, including RSPO.</p>			
Eligibility	Smallholders commit to respect the rights of workers to file a complaint/grievance (Refer to appendix 1).	<p>All members have signed an agreement "Surat Pernyataan Anggota Koperasi Serba Usaha Suka Makmur (KSU SM)" as commitment to respect the rights of workers to file a complaint/grievance.</p> <p>Group Manager Koperasi Serba Usaha Suka Makmur has established the procedure of grievance to handle complaint / grievance as per document "Pedoman Kerja Penanganan Keluh Kesah No.KSU-SM/PK/010" dated 6 January 2017.</p>	Complied

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Milestone A	Smallholders complete training on workers’ rights to file a complaints/grievance and communicate to workers the means to file a complaint/grievance.	In 2022, Smallholders has completed training on workers’ rights to file a complaints/grievance.  Dated 11 Oct 2022, training on workers’ rights to file a complaints/grievance and communicate to workers the means to file a complaint/grievance. Attended by 24 participants from smallholder and workers.  Based on interview with smallholder members, noted that all member has aware of and have access to an effective means for filing a complaint/grievance.	Complied
Milestone B	Workers are aware of and have access to an effective means for filing a complaint/grievance.	Based on interview with sample smallholder during the field visit, given information that the training related to complaint/grievance has been disseminated to the smallholders by the ICS. Every complaint/grievance submitted through the “Buku Rekaman Keluh Kesah”. The record can be seen in ICS office. There is no complaints from members or workers during 2022.	Complied
<b>Criteria 3.5</b>			
Working conditions and facilities are safe and meet minimum legal requirements.			
Eligibility	Smallholders commit to providing safe working conditions and facilities (Refer to appendix 1).	All members have signed an agreement “Surat Pernyataan Anggota Koperasi Serba Usaha Suka Makmur (KSU SM)” as commitment to providing safe working conditions and facilities.	Complied
Milestone A	Smallholders, workers, and family members complete training and aware of health and safety risks associated with farm work, (including that of pesticide use) and how to mitigate them	In 2022, Smallholders has completed training on health and safety risks associated with farm work, (including that of pesticide use) and how to mitigate them.  <ul style="list-style-type: none"> <li>Refreshment training on OHS as per “Notulen Pelatihan K3 dan Penilaian Risiko di KSU Suka Makmur”, dated 1st November 2022, was attended by 28 smallholder member. Training material consisted of: <ul style="list-style-type: none"> <li>Refreshment on applicable regulation related to OHS</li> <li>Socialization on OHS program</li> <li>PPE regulation</li> </ul> </li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>Refreshment on training of waste management dated 20 June 2022, location in KSU Suka Makmur Office in Sukoarjo Village. The training was attended by 19 smallholder’s members.</li> </ul>	
Milestone B	<p>Workers, including smallholder family members, have access to safe working conditions and amenities that include:</p> <ul style="list-style-type: none"> <li>Safe and adequate housing, where applicable,</li> <li>Access to basic first aid supplies</li> <li>Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work.</li> <li>Adequate drinking water</li> <li>Access to toilets</li> </ul>	<p>Refer to accidents report year 2022 - “Buku Kecelakaan Kerja – Koperasi Serba Usaha Suka Makmur”, during 2022 there was no accident was reported.</p> <p>During ASA4 January 2023 – the auditor team has interviewed with sample of smallholder member understands that there is a first aid kit available at the work site when there is operation going on in the field. The first aid kit was with field Supervision (Mr Suratno as first aider).</p> <p>PPE is provided by land owner to workers.</p> <p>Drinking water and snack is provided by the landowner to the workers.</p> <p>Toilet is available near the KSU Suka Makmur office where located at Mr Lusiono Handoko plot. Also, smallholder plot is close to their houses. Workers also bring motorcycle to the plots.</p>	Complied
<p><b>Criteria 3.6</b>          There is no discrimination, harassment, or abuse on the farm.</p>			
Eligibility	Smallholders commit to no discrimination, harassment or abuse on the farm (Refer to appendix 1).	All members have signed an agreement “Surat Pernyataan Anggota Koperasi Serba Usaha Suka Makmur (KSU SM)” as commitment to no discrimination, harassment or abuse on the farm.	Complied
Milestone A	Smallholders complete training on workplace discrimination, harassment and abuse and are aware of need for a safe workspace.	<p>In 2022, Smallholders has completed training on health and safety risks associated with farm work, (including that of pesticide use) and how to mitigate them.</p> <p>Dated 12 Oct 2022, training on workplace discrimination, harassment and abuse and are aware of need for a safe workspace. Attended by 24 participants from smallholder and workers.</p>	Complied

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<p>Milestone B</p>	<p>Workers freely express that they are working in a place that is free from discrimination, harassment or abuse.</p>	<p>Based on interview with sample smallholders workers, it is informed that workers freely express they needs and never occurs harassment or abuse during to work.            In example:            09E46 Masnani Nasution is smallholder member and harvester. Aside from harvesting on his plot, he also harvested at 09D34 Mariati and 09D32 M. Hidayat plot. He felt happy working like this and was never discriminated against by another landowner.</p>	<p>Complied</p>
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**Principle 4: Protect, conserve and enhance ecosystems and the environment**  
 Protect the environment, conserve biodiversity, enhance ecosystems and ensure sustainable management of natural resources.

**Preamble**  
**High Conservation Value (HCVs) and High Carbon Stock (HCS) forests**  
 This Independent Smallholder Standard is pursuing the objective of the RSPO Smallholder Strategy to increase smallholder inclusion, prioritise improved practices which also benefit smallholder livelihoods, whilst also upholding the core sustainability requirements. This includes the protection of areas of HCV and HCS forests. The RSPO has developed a simplified HCV methodology for identifying, protecting and managing HCVs that provides guidance for both existing and new planting (see here).  
 Aligned with the new HCS requirements in the RSPO 2018 P&Cs, the RSPO, in consultation with the HCSA Steering Group, intends to develop a simplified combined HCV-HCS approach to identify and protect HCS forests. The simplified and combined HCV-HCS approach for independent smallholders will be open to public consultation and will be published no later than November 2020.  
 In the meantime, independent smallholders are not allowed to clear any primary forests or any areas required to protect or enhance HCVs and HCS forests, as committed by signing the Smallholder Declaration. Until the simplified combined HCV-HCS approach and tool for independent smallholders is available, new plantings will only be permitted in low risk areas. The definition and procedure for identification of low risk areas will be defined by a Smallholder No Deforestation Task Force.

**Remediation and Compensation Procedure (RaCP)**  
 Remediation and compensation are required for any clearance since November 2005 without prior HCV assessment (see criterion 4.2) and any clearance since November 2019 without prior HCS assessment.  
 The requirements as outlined in the RaCP (2015) is not fully applicable for independent smallholders. For independent smallholders, this RSPO ISH Standard is focused on developing an appropriate RaCP mechanism such as on-site remediation (with funding mechanisms to be determined) as this is contextually appropriate to the scale

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of independent smallholder production and enables independent smallholders to maximise positive environmental impact on-site. The requirement means that quantified liability is disclosed and assessed through a land use change analysis (LUCA) supported by the RSPO Secretariat.

**Criteria 4.1**  
High Conservation Values (HCVs) on the smallholder plot or within the managed area and High Carbon Stock (HCS) forests identified after November 2019 using the simplified combined HCV-HCS approach, are managed to ensure that they are maintained and/or enhanced.

Eligibility	Smallholders commit to protect HCVs and HCS forests through the precautionary practices approach (Refer to appendix 1).	Each smallholder has signed commitment in form of smallholder declaration or "Deklarasi Petani Swadaya Untuk Sertifikasi RSPO", as required in Appendix 1. Smallholder Declaration has been appropriate with RSPO Independent Smallholder Standard Indonesia National Interpretation For the Production of Sustainable Palm Oil 2020, 14 February 2022.	Complied
Milestone A	Smallholders complete training on and are aware of: <ul style="list-style-type: none"> <li>The importance of maintaining and conserving HCVs and HCS forests</li> <li>Human-wildlife conflict; and</li> <li>Rare, threatened and endangered species and important ecosystems.</li> </ul>	Unit of certification KSU Suka Makmur conducting refreshment related HCV to the members on 30 August 2022. The refreshment training material containing: <ul style="list-style-type: none"> <li>Conserving HCV area and way to protect RTE's species</li> <li>Human-wildlife management conflict resolution</li> <li>The training material is delivered to smallholders in simply approaches.</li> </ul>	Complied
Milestone B	Smallholders implement precautionary practices and manage and maintain rare, threatened and endangered species, HCVs and HCS forests, where applicable	Unit of certification KSU Suka Makmur is existing smallholder plantation located in peatland which no HCV area identified. However, knowledge of smallholder member regarding manage and maintain RTE's species and HCV is well known. To maintain the peat, smallholders conduct frequent monitoring of water level and peat subsidence. This is precautionary practices by smallholders.	Complied

**Criteria 4.2**  
Where the existing smallholder plot has been planted and cleared after November 2005 or is on an area identified as HCS forests after November 2019 up to the eligibility period, a RaCP process appropriate for smallholders based on Land Use Change Analysis (LUCA) will be applicable (reference preamble).

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<p>Eligibility</p>	<p>Smallholders provide information on all smallholder plots converted and planted with oil palm after 2005, through use of the simplified combined HCV- HCS approach for Smallholders (Refer to appendix 1).</p>	<p>RSPO membership of KSU Suka Makmur previously incorporated as subsidiary of SIPEF. In 2022, KSU Suka Makmur proposed new own membership to RSPO and shall complete the membership requirements such as submitting Disclosure of Liability, LUCA, relevant map and HCV Assessment report.</p> <p>Planting year of smallholders is 2008 and 2009 where the land is converted from shrubs/bushes. The smallholders’ plots located on peat areas and outside the area as classified by national regulation.</p> <p>Disclosure of liability has been submitted to RSPO on 27 October 2022 as member requirements.</p> <p>HCV assessment of KSU Suka Makmur was carried out by Kompassia Enviro Institute in 2016. The HCV assessment reported under “Laporan Penilaian Nilai Konservasi Tinggi di areal kebun sawit Smallholder Koperasi Mitra PT. Umbul Mas Wisesa, Provinsi Sumatera Utara - 2017”. Based on HCV assessment, in Koperasi Serba Usaha Suka Makmur, identified with HCV 4 as main drain/canal of 6.59 Ha of 0.73% of all smallholder plantation under the scope. There was no species listed as CR under IUCN red list found in the landscape.</p> <p>From the HCV assessment it was known that no planting have replaced primary forest or affecting High Conservation Values/HCV.</p> <p>According to HCV Assessment final report March 2017, Land Cover Analysis was covered within the assessment through the remote sensing desktop study by overlaying map of land cover in four periodic timelines (1990, 2005, 2009 and 2016). The results are:</p> <ol style="list-style-type: none"> <li>1. Land cover map 2005 (prior land development), scale 1:100,000; source: Interpretation of satellite imagery Landsat 7 FTM, 2005. Result: KSU Suka Makmur located in disturbed forest (626.12 Ha), plantation (57.20 Ha), shrubland (222.40 Ha).</li> <li>2. Land cover map 2009 (post and ongoing land development), scale 1:100,000; source: Interpretation of satellite imagery Landsat 7 FTM,</li> </ol>	<p>Complied</p>
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		<p>2009. Result: KSU Suka Makmur located in plantation (380.22 Ha), temperate shrubland (181.25 Ha), grassland (344.22 Ha).</p> <p>3. Land cover map 2016 (at the time of conducting HCV assessment), scale 1:100,000; source: Interpretation of satellite imagery Landsat 7 FTM, 2016. Result: KSU Suka Makmur located in plantation area (905.69 Ha).</p>	
Milestone A	<p>Group members develop a plan to identify the maximum area for on-site remediation of HCVs lost since 2005 and HCS forests lost since November 2019, through a participatory process and the plan is submitted to RSPO.</p>	<p>RSPO membership of KSU Suka Makmur previously incorporated as subsidiary of SIPEF. In 2022, KSU Suka Makmur proposed new own membership to RSPO and shall complete the membership requirements such as submitting Disclosure of Liability, LUCA, relevant map and HCV Assessment report.</p> <p>Planting year of smallholders is 2008 and 2009 where the land is converted from shrubs/bushes. The smallholders' plots located on peat areas and outside the area as classified by national regulation.</p> <p>Disclosure of liability has been submitted to RSPO on 27 October 2022 as member requirements.</p> <p>On 30 December 2022: LUCA status KSU Suka Makmur is Pass, with Final Conservation Liability 8.78 ha, and Environmental Remediation Area 60.15 ha.</p> <p>KSU Suka Makmur does not have new planting after November 2009. Planting year of entire members is 2008 and 2009 where the land is converted from shrubs/bushes. The smallholders' plots located on peat areas and outside the area as classified by national regulation.</p>	Complied
Milestone B	<p>An RSPO-approved plan to remediate for HCVs lost since 2005 and HCS forests lost since November 2019 is implemented.</p>	<p>Disclosure of liability KSU Suka Makmur has been submitted to RSPO on 27 October 2022 as member requirements.</p> <p>On 30 December 2022 reply from RSPO that LUCA status KSU Suka Makmur is Pass, with Final Conservation Liability 8.78 ha, and Environmental Remediation Area 60.15 ha.</p>	Complied
<b>Criteria 4.3</b>			

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<p>New planting of independent smallholders, since November 2019:</p> <ul style="list-style-type: none"> <li>• Do not replace any HCVs</li> <li>• Do not replace any HCS forests as defined by the simplified combined HCV-HCS approach</li> <li>• Are not on steep slopes (more than 25 degrees or as in the National Interpretation)</li> <li>• Are not on peat areas of any depth.</li> </ul>			
Eligibility	Smallholders provide information on all planned new plantings and commit that no new planting are on HCVs or HCS forests, on steep slopes (more than 25 degrees or as in the National Interpretation) or on peat (Refer to appendix 1).	Each smallholder has signed commitment in form of smallholder declaration or "Deklarasi Petani Swadaya Untuk Sertifikasi RSPO", as required in Appendix 1. Smallholder Declaration has been appropriate with RSPO Independent Smallholder Standard Indonesia National Interpretation For the Production of Sustainable Palm Oil 2020, 14 February 2022. KSU Suka Makmur committed no plan for new development/planting on HCV area or peatland onward.	Complied
Milestone A	Before any land preparation commences, group members develop an integrated management plan through a participatory approach to maintain or enhance HCVs as well as HCS forests identified after November 2019, as identified by the simplified combined HCV and HCS approach, before any land preparation commences	HCV assessment of KSU Suka Makmur was carried out by Kompasnia Enviro Institute in 2016. Based on HCV assessment report, 6.59 Ha of 60.15 Ha (0.73%) Koperasi Serba Usaha Suka Makmur identified as HCV4 in form of main drain/canal surrounding smallholder plots. From the HCV assessment it was known that no planting has replaced primary forest or affecting High Conservation Values/HCV.	Complied
Milestone B	Smallholders have an RSPO approved integrated management plan for their planned new planting and share a notice of this plan with those involved in the participatory mapping before any land preparation commences.	<i>There was no change information since previous assessment.</i> KSU Suka Makmur does not have new planting since November 2019. Planting year of entire members is 2008 and 2009. The smallholders plots located on peat areas and outside the area as classified by national regulation. HCV assessment of KSU Suka Makmur was carried out by Kompasnia Enviro Institute to scope of 2,834.77 Ha (this includes potential smallholder in the area) in 2016. The HCV assessment reported under "Laporan Penilaian Nilai Konservasi Tinggi di areal kebun sawit Smallholder Koperasi Mitra PT. Umbul Mas Wisesa, Provinsi Sumatera Utara - 2017". Based on HCV assessment, in	Complied

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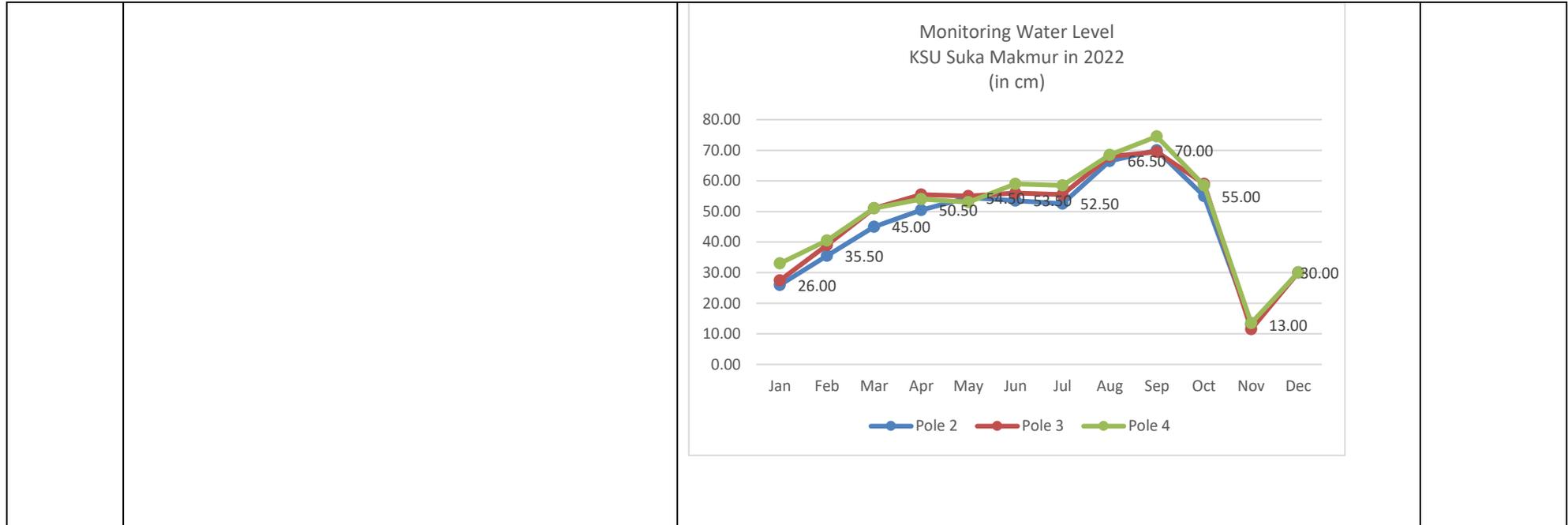
		Koperasi Serba Usaha Suka Makmur, identified with HCV 4 in form of main drain/canal of 6.59 Ha of 0.73% of all smallholder plantation under the scope. There was no species listed as CR under IUCN redlist found in the landscape. From the HCV assessment it was known that no planting has replaced primary forest or affecting High Conservation Values/HCV.	
<b>Criteria 4.4</b>			
Where smallholder plots exist on peat, subsidence and degradation of peat soils is minimised by use of best management practices.			
Eligibility	Group manager confirms presence of peat on existing plots within the group and smallholders on peat commit to using best management practices (BMPs), and minimizing subsidence and degradation of peat soils (Refer to appendix 1).	Each smallholder has signed commitment in form of smallholder declaration or "Deklarasi Petani Swadaya Untuk Sertifikasi RSPO", as required in Appendix 1. Smallholder Declaration has been appropriate with RSPO Independent Smallholder Standard Indonesia National Interpretation For the Production of Sustainable Palm Oil 2020, 14 February 2022. KSU Suka Makmur committed no plan for new development/planting on HCV area or peatland onward.	Complied
Milestone A	Smallholders complete training on best management practices (BMPs) for peat. The group has an action plan to minimize risk of fire, to apply BMPs for plantings on peat and manage water systems in the certification unit.	Available records of training of water management on 30 August 2022. Training material by Field Head Assistant of PT UMW, concurrently with other training material. There is a list of firefighting infrastructure for KSU Suka Makmur members, namely in the form of knapsack sprayer, hose, buckets, two-function axes, masks, shovels / taper, fire knots, sharp rakes, goggles, gumboots and helmets. All equipment are in good condition and ready to use.	Complied
Milestone B	Smallholders implement the group's action plan based on BMPs, including fire and water management, and monitoring of subsidence rate for existing planting on peat.	KSU Suka Makmur implementing peat management as BMP's action plan by monitoring water level and subsidence rate in smallholders plot. Only one (1) peat subsidence pole installed located in Lusiono Handoko plot to cover all smallholders plot.	Complied

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		<p style="text-align: center;">Monitoring Peat Soil Subsidence KSU Suka Makmur (in cm)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Average Peat Subsidence (cm)</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>0.80</td> </tr> <tr> <td>2018</td> <td>0.90</td> </tr> <tr> <td>2019</td> <td>0.60</td> </tr> <tr> <td>2020</td> <td>0.45</td> </tr> <tr> <td>2021</td> <td>0.30</td> </tr> <tr> <td>2022</td> <td>0.70</td> </tr> </tbody> </table> <p style="text-align: center;">—●— Avr. Peat Subsidence ISH KSU Suka Makmur</p>	Year	Average Peat Subsidence (cm)	2017	0.80	2018	0.90	2019	0.60	2020	0.45	2021	0.30	2022	0.70	
Year	Average Peat Subsidence (cm)																
2017	0.80																
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2021	0.30																
2022	0.70																

Water management in smallholders group plots was monitored in monthly basis. Record of monitoring water level "Program Water Management dan Peat Subsidence KSU Suka Makmur Tahun 2021" as presented below:

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**Criteria 4.5**

Plots on peat are replanted only on areas with low risk of flooding or saline intrusion as demonstrated by a risk assessment.

Eligibility	Smallholders commit to provide information on all plans for replanting and commit that replanting will only be in areas with low risk of flooding or saline intrusion (Refer to appendix 1).	Available farmer self-declaration signed by the farmer regarding replanting on peatlands only in areas with a low risk of flooding and seawater intrusion. Each smallholders have signed commitment in form of smallholder declaration or "Deklarasi Petani Swadaya Untuk Sertifikasi RSPO". Based on smallholders sample, the declaration was signed on: <table border="1" data-bbox="1025 1295 1736 1385"> <thead> <tr> <th>Block No</th> <th>Name</th> <th>Declaration signed on</th> </tr> </thead> <tbody> <tr> <td>09B10</td> <td>Tusiwan</td> <td>30 Aug 2022</td> </tr> </tbody> </table>	Block No	Name	Declaration signed on	09B10	Tusiwan	30 Aug 2022	Complied
Block No	Name	Declaration signed on							
09B10	Tusiwan	30 Aug 2022							

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		09B09	Ahmad Zainudin	31 Aug 2022	
		09D34	Mariati	30 Aug 2022	
		09E46	Masnani Nasution	30 Aug 2022	
		09D32	M. Hidayat	29 Aug 2022	
		09G57	Edi Haryanto	31 Aug 2022	
Milestone A	Smallholders with plots on peat complete training on identification of future risks of flooding or saline intrusion and alternate land development strategies.	<p>Training on water management has been conducted on 30 August 2022. The training covered peat management aspect (water gate monitoring, peat subsidence installation and monitoring). Record of training regarding best management practices of oil palm including on peat, has been performed on 24 February 2020, located in Group Manager Office, attended by 20 smallholder members. Refresh training of RSPO – ISH requirement, has been carried out on 7 December 2020, attended by 17 smallholder members. Training program 2021 stated training of water management scheduled in February 2021. Based on interview during field visit, smallholders are aware about the future risk of flooding or saline intrusion.</p>			Complied
Milestone B	Prior to replanting on peat smallholders complete a risk assessment related to flooding or saline intrusion and, where there is high risk, present a plan that includes alternate land development strategies, referencing alternative livelihood planning.	<p>Planting year of KSU Suka Makmur area is 2009, there are no replanting plan for the next five years.</p> <p>Risk Assessment related to flooding or saline intrusion has been carried out on 15 Dec 2020 and up to this audit, there is no change on the risk assessment by the group, identification results:</p> <ol style="list-style-type: none"> <li>1. Flood. Action Plan: installation and maintenance of water pole to monitor water surface; open water gate during high rainfall and closed water gate during low rainfall to keep water level in <math>\leq 40</math> cm.</li> <li>2. Saline intrusion. Location of KSU Suka Makmur is 20 – 25 m above sea level; distance to sea is <math>\pm 40</math> km.</li> <li>3. Fire. Carried out regular inspection in monthly basis.</li> </ol>			Complied

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<b>Criteria 4.6</b>			
Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm.			
Eligibility	Smallholders commit to no burning for preparing land or for pest control, nor open fire for waste management. Group manager records evidence of prior burning of members joining the group (Refer to appendix 1).	Each smallholder has signed commitment in form of smallholder declaration or "Deklarasi Petani Swadaya Untuk Sertifikasi RSPO", as required in Appendix 1. Smallholder Declaration has been appropriate with RSPO Independent Smallholder Standard Indonesia National Interpretation For the Production of Sustainable Palm Oil 2020, 14 February 2022. Sample record commitment to no burning for preparing land or for pest control, no open fire for waste management as required in Appendix 1 are:	Complied
Milestone A	<p>There is no physical evidence of new burning (after eligibility) for land preparation for oil palm by smallholders. Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> <li>• Alternatives to fire for land preparation and farm waste management (where appropriate possible).</li> <li>• Alternatives to fire for pest control.</li> <li>• Fire prevention and how to respond to and manage fires in their plots.</li> </ul>	<p>KSU Suka Makmur is demonstrate the evidence of awareness training related zero burning policy concurrently with other training. The zero burning policy training conducted on 30 August 2022 and include in work guidance/procedure of KSU Suka Makmur.</p> <p>Training material consist of Fire Emergency Management, Land Preparation without Fire, including Farm Waste Management without fire.</p> <p>Based on 6 sample smallholders resulting from using the low risk level to determine the number of the samples because in last 5 years no fire on peat, no land preparation by using fir, Tusiwan (09B10), M. Hidayat (09D32), Mariati (09D34), Masnani Nasution (09E46), Ahmad Zainudin (09B09), Edi Hariyanto (09G57), all of them is attended the training.</p>	Complied
Milestone B	Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authority.	Based on field visit to 6 sample smallholders plot, Tusiwan (09B10), M. Hidayat (09D32), Mariati (09D34), Masnani Nasution (09E46), Ahmad Zainudin (09B09), Edi Hariyanto (09G57). Auditor did not found practice burning including farm waste burning on their plots.	Complied
<b>Criteria 4.7</b>			

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Riparian buffer zones are identified and managed to ensure they are maintained and/or enhanced.			
Eligibility	Group manager identifies riparian buffer zones within the group and smallholders commit to no new planting in riparian zones (Refer to appendix 1).	Each smallholder has signed commitment in form of smallholder declaration or "Deklarasi Petani Swadaya Untuk Sertifikasi RSPO", as required in Appendix 1. Smallholder Declaration has been appropriate with RSPO Independent Smallholder Standard Indonesia National Interpretation For the Production of Sustainable Palm Oil 2020, 14 February 2022. According to HCV Assessment Report 2017, there are no riparian/buffer zone identifies surrounding the smallholders' plots. Area of KSU Suka Makmur located in peat areas where canal/drains is available.	Complied
Milestone A	Smallholders complete training on and are aware of riparian buffer zone management, and the group has an action plan to maintain and/or enhance riparian buffer zones.	Member of KSU Suka Makmur conducting awareness training once per year to educate and increasing knowledge related riparian buffer zone management including canal/drains management on peat. This awareness training is part of HCV management area. Latest awareness training of sample smallholders conducted on 30 August 2022. Also, smallholder group has management plan to maintain riparian buffer zone through way of: <ol style="list-style-type: none"> <li>1. HCV Management Program 2022. Monitoring of HCV signboard, including canal/drain condition (monthly basis); planting pineapple crops on canal banks; slashing/manual weeding (twice a year).</li> <li>2. Water management program 2022. Upkeep watergate and water level (twice a year); Monitoring watergate/water level (twice a month).</li> </ol>	Complied
Milestone B	Smallholders maintain and/or enhance riparian buffer zone areas.	Smallholders maintain peat canal/drains through the manual upkeep activities. Smallholder sample plots visited where located near peat canal/drains are: <ol style="list-style-type: none"> <li>1. Mariati (09D34) last manual weeding (slashing) on 25 June 2022.</li> <li>2. Masnani Nasution (09E46) last manual weeding (slashing) on 25 June 2022.</li> </ol> Smallholder committed to no pesticide/herbicide application in first line palm canal buffer.	Complied

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<b>Criteria 4.8</b>			
Pesticides are used in ways that do not endanger health of workers, family, communities or the environment.			
Eligibility	<p>Smallholders commit to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions by:</p> <ul style="list-style-type: none"> <li>• Immediately stopping purchasing of these pesticides</li> <li>• Phasing out use of remaining stock by MS A</li> <li>• Providing information for the group manager to keep record of pesticide purchase and use.</li> </ul> <p>(Refer to appendix 1)</p>	<p>Each smallholder has signed commitment in form of smallholder declaration or "Deklarasi Petani Swadaya Untuk Sertifikasi RSPO", as required in Appendix 1. Smallholder Declaration has been appropriate with RSPO Independent Smallholder Standard Indonesia National Interpretation For the Production of Sustainable Palm Oil 2020, 14 February 2022.</p> <p>KSU – Suka Makmur has established the policy to phase out paraquat and pesticides categorized as per "Surat Edaran no:004/SE-INT/KSU-SM/IV/2017 tentang Daftar Bahan Aktif Pestisida Yang Dilarang Digunakan dan Bahan Aktif Pestisida Terbatas" dated 21 April 2021.</p>	Complied
Milestone A	<p>Smallholders complete training on BMPs for pesticides including pesticide usage, awareness on risks for pregnant and breastfeeding women and young workers; storage and disposal; paraquat and pesticides listed by WHO Class 1A or 1B, the Stockholm or Rotterdam Conventions (and in compliance with 3.5).</p>	<p>Smallholders has completed the training on BMPs for pesticides including pesticide usage, awareness on risks for pregnant and breastfeeding women and young workers; storage and disposal; paraquat and pesticides listed by WHO Class 1A or 1B, the Stockholm or Rotterdam Conventions</p> <p>Latest awareness training of Chemical Use Application to 6 sample smallholders conducted on 30 August 2022. Available record of training related hazardous waste management that conducted at the same time with training of pesticide handling and MSDS and socialization of risk assessment.</p> <p>Pesticide applicator in KSU Suka Makmur is male adult person, no women or young worker is employed in smallholder's plot. The group manager has separated storage for chemical containers to collect herbicides/pesticides containers which were used by farmer. The chemical containers then deliver to PT Umbul Mas Wisesa – South Estate as permitted license storage.</p> <p>There was no implementation of pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions during 2022 in KSU Suka Makmur</p>	Complied

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<p>Milestone B</p>	<p>Smallholders implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B, or those listed by the Stockholm or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks.</p>	<p>Records of pesticide use are available in "Rekapitulasi Pemakaian Pestisida dan Herbisida di Lahan Anggota KSU Suka Makmur Tahun 2022", as below:</p> <table border="1" data-bbox="1012 443 1774 815"> <thead> <tr> <th>Smallholder Name</th> <th>ID member</th> <th>Smart (Glyphosate) (litre)</th> <th>Metsulindo (Methyl) (gr)</th> <th>Regent (Fipronil) (cc)</th> </tr> </thead> <tbody> <tr> <td>Tusiwan</td> <td>09B10</td> <td>5.7</td> <td>285</td> <td>30</td> </tr> <tr> <td>M. Hidayat</td> <td>09D32</td> <td>5.7</td> <td>285</td> <td>30</td> </tr> <tr> <td>Mariati</td> <td>09D34</td> <td>6.0</td> <td>300</td> <td>30</td> </tr> <tr> <td>Masnani Nasution</td> <td>09E46</td> <td>6.0</td> <td>300</td> <td>30</td> </tr> <tr> <td>Ahmad Zainudin</td> <td>09B09</td> <td>4.2</td> <td>210</td> <td>30</td> </tr> <tr> <td>Edi Hariyanto</td> <td>09G57</td> <td>6.6</td> <td>330</td> <td>30</td> </tr> </tbody> </table> <p>There is no use of pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions in 2022.</p>	Smallholder Name	ID member	Smart (Glyphosate) (litre)	Metsulindo (Methyl) (gr)	Regent (Fipronil) (cc)	Tusiwan	09B10	5.7	285	30	M. Hidayat	09D32	5.7	285	30	Mariati	09D34	6.0	300	30	Masnani Nasution	09E46	6.0	300	30	Ahmad Zainudin	09B09	4.2	210	30	Edi Hariyanto	09G57	6.6	330	30	<p>Complied</p>
Smallholder Name	ID member	Smart (Glyphosate) (litre)	Metsulindo (Methyl) (gr)	Regent (Fipronil) (cc)																																		
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<p><b>Criteria 4.9</b>                  The group and smallholders manage pests, diseases, weeds and invasive introduced species using appropriate techniques, including but not limited to Integrated Pest Management (IPM) techniques.</p>																																						
<p>Eligibility</p>	<p>Not applicable</p>	<p>Not applicable</p>																																				
<p>Milestone A</p>	<p>Smallholders complete training on and are aware of BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management.</p>	<p>All member of KSU Suka Makmur have been attended awareness training related BMP's, including safe chemical use, IPM, weed and invasive species management. The awareness training conducted on 30 August 2022. Trainer was assisted from PT Umbul Mas Wisesa to help smallholders perform pest management.                  Six (6) sample of smallholders during this audit also attend the training.</p>	<p>Complied</p>																																			

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<p>Milestone B</p>	<p>The group and smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm.</p>	<p>KSU Suka Makmur use herbicides to control weeds, there are no use of pesticide to control pest.</p> <p>Records of pesticide use are available in "Rekapitulasi Pemakaian Pestisida dan Herbisida di Lahan Anggota KSU Suka Makmur Tahun 2022", e.g.:</p> <table border="1" data-bbox="1012 517 1809 836"> <thead> <tr> <th>No</th> <th>Pesticide</th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Smart 486 As</td> <td>18 Ltr</td> <td>108 Ltr</td> <td>159 Ltr</td> <td>180 ltr</td> <td>180 L</td> </tr> <tr> <td>2</td> <td>Gramoxone 276 SL</td> <td>118 Ltr</td> <td>58 Ltr</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>3</td> <td>Metsulindo 20 WP</td> <td>885 gr</td> <td>11,187 gr</td> <td>7,968 gr</td> <td>9,023 gr</td> <td>9,023 gr</td> </tr> <tr> <td>4</td> <td>Regent 50 SC</td> <td>13,770 cc</td> <td>4,230 cc</td> <td>2,610 cc</td> <td>1,260 cc</td> <td>960 cc</td> </tr> </tbody> </table> <p>Based on field visit to sample plot undername Mariati (09D34) and Masnani Nasution (09E46), auditor sighted that palm crops are infested by palm leaf eater worm/caterpillar.</p> <p>Smallholder group have program of caterpillar pest management in 2023 with several activities, as follow:</p> <ul style="list-style-type: none"> <li>- Imago trap installation at infested plot (Apr-Jun)</li> <li>- Propagation of beneficial plant (May-Aug)</li> <li>- Census (Apr-May) and (Sep-Oct)</li> <li>- Insecticide application (May-Jul) and (Nov-Dec)</li> <li>- Insecticide that plan to use is Startin (Asefat) and this is not categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions.</li> </ul>	No	Pesticide	2018	2019	2020	2021	2022	1	Smart 486 As	18 Ltr	108 Ltr	159 Ltr	180 ltr	180 L	2	Gramoxone 276 SL	118 Ltr	58 Ltr	0	0	0	3	Metsulindo 20 WP	885 gr	11,187 gr	7,968 gr	9,023 gr	9,023 gr	4	Regent 50 SC	13,770 cc	4,230 cc	2,610 cc	1,260 cc	960 cc	<p>Complied</p>
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<p><b>Internal Control System requirements for smallholder groups.</b></p>																																						

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<b>A – ICS: Group entity and group management requirements</b>			
<b>A.1 The Group demonstrates that they are legally formed.</b>			
<b>A.1.1</b>			
Eligibility	The Group has appointed a group manager	During ASA 4 – year 2023, there was no changed information related to Group Manager.	Complied
Milestone A	The Group has appointed a group manager	Koperasi Serba Usaha Suka Makmur appointed a Group Manager, as per "Surat Keputusan Manager Kelompok Koperasi Serba Usaha Suka Makmur, Nomor: 034/SKPTS/KSU-SM/VII/2022 tentang Pengangkatan Ketua dan Manager Kelompok KSU – Suka Makmur, dated 22 July 2022.	Complied
Milestone B	The Group has appointed a group manager	<p>The document has completed with Job Description of Group Manager, consisted of:</p> <ul style="list-style-type: none"> <li>• Coordinate the activities of all board members and handle the duties of absent board members, lead meetings and represent the cooperative inside and outside the court</li> <li>• Serves as a manager, as a leader</li> <li>• Prepare a work plan program (Work Program) and budget plan and expenditure revenue (RAPBK)</li> <li>• Requesting data, information, and cooperative reports</li> <li>• Responsible in Member Meetings.</li> </ul> <p>KSU Suka Makmur have latest organization structure "Struktur Organisasi Manager Kelompok KSU Suka Makmur" dated 22<sup>nd</sup> July 2022. The management consisted of:</p> <ul style="list-style-type: none"> <li>• Mr Safii as a Group Manager</li> <li>• Mr Rizki Ananda as a Group Secretary</li> <li>• Mr Suratno and Arihan as FFB Marketing Unit</li> <li>• Mr Tusiwan and Marlan as Firefighting</li> <li>• Mr Surya Fadli as RSPO Documentation</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>• Mr Khairul and Mr Suratno as OHS Officer</li> <li>• Mr Sumardi and Irwan Harahap as Conservation Officer.</li> <li>• Mr Dwi Makmur as First Aider</li> </ul> <p>During ASA 4 audit, the team auditor has interviewed with Group Manager (date 27 January 2023) was obtained information that they could explain work programs, cooperative activities and explain the duties and responsibilities as group managers.</p>	
<b>A.1.2</b>			
Eligibility	The group manager has evidence of legal identity.	See Milestone B	Complied
Milestone A	The group manager has evidence of legal identity.	See Milestone B	Complied
Milestone B	The group manager has evidence of legal identity.	<p>Updated for legal identity during ASA 4 – year 2023.</p> <p>KSU Suka Makmur can demonstrates that the organization, as a group manager is having legal entities as follow:</p> <ul style="list-style-type: none"> <li>• Renewal deed of establishment “Pernyataan Keputusan Rapat” Koperasi Serba Usaha Suka Makmur Act No. 01 under Notary John Marlon Maraganti SH. MKn. dated 03 January 2022. The renewal deed is changes of Cooperative organizational structure, which previous Head is Mr. Handoko change to Mr Safii, Finance: Mr. DTM. Ridwan, Surveillance Body: Mr. Marlan</li> <li>• Renewal Deed of Establishment – as per document of “Akta Pendirian Koperasi Serba Usaha Suka Makmur No. AHU-0005747.AH.01.28.TAHUN.2022, dated 8 January 2022, under Notary John Marlon Maraganti SH. MKn. The deed establishment including the basic statute and operational statute.</li> <li>• Business Permit – as per document of “Perizinan Berusaha Berbasis Resiko – Nomor Induk Berusaha (NIB: 1511220135391, dated 15<sup>th</sup> November 2022</li> </ul>	Complied

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		<p>that was issued by Mentri Investasi / Kepala Badan Koordinasi Penanaman Modal Republic of Indonesia.</p> <ul style="list-style-type: none"> <li>• Registration as legal Entity - as per "Surat Menteri Negara Koperasi dan Usaha Kecil dan Menengah Republik Indonesia Kepala Dinas Perindustrian, Perdagangan, Koperasi dan UKM Kabupaten Labuhanbatu Selatan No.518/65/BH/Indagkop/IV/2016 tentang Pengesahan Akta Pendirian Koperasi Serba Usaha Suka Makmur" signed by regent of Labuhanbatu Selatan, dated 15 February 2016.</li> </ul>	
<b>A1.3</b>			
Eligibility	The group has membership requirements.	See Milestone B	Complied
Milestone A	The group has membership requirements.	See Milestone B	Complied
Milestone B	The group has membership requirements.	There was not any updated for the membership requirement.	Complied
<b>A.1.4</b>			
Eligibility	All members have signed and acknowledged membership requirements.	<p>During ASA 4 – year 2022, all members have signed an agreement "Surat Pernyataan Kesediaan Mengikuti Program Sertifikasi RSPO".</p> <p>Smallholder sample during ASA 4 (total sample 6 smallholders' member), such as:</p> <ul style="list-style-type: none"> <li>• Mr Tusiwan (GPS location: 2° 11' 39.112", 100° 22' 48.742" E, block 09B10), was signed on 10<sup>th</sup> August 2016.</li> <li>• Mr Masnani Nasution (GPS Location: 2° 11' 29.812" N, 100° 19' 49.143" E, block: 09E46), was signed on 1<sup>st</sup> August 2016</li> <li>• Mr Edy Haryanto (GPS location: 2° 11' 30.320" N, 100° 18' 52.426" E, block 09G57), was signed 10<sup>th</sup> August 2016.</li> <li>• Mrs Mariati (GPS location: 2° 11' 29.766" N; 100° 20' 8.305" E, block 09D34), was signed on 27<sup>th</sup> August 2016.</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>Mr Hidayat (GPS location: 2° 11' 29.215" N; 100° 20' 15.589" E, block: 09D32), was signed on 1<sup>st</sup> August 2016.</li> <li>Mr Ahmad Zainuddin (GPS: 2° 11' 38.128" N, 100° 21' 51.067" E, block 09B09), was signed on 10<sup>th</sup> August 2016.</li> </ul> <p>Related form verification:</p> <ul style="list-style-type: none"> <li>Application form – “Permohonan menjadi Anggota Koperasi”</li> <li>Agreement to join RSPO certification – “Surat Pernyataan Kesediaan Ikut Sertifikasi RSPO”</li> </ul>	
Milestone A	All members can demonstrate understanding of membership requirements.	During filed visit and interview with sample of smallholder (dated 27 <sup>th</sup> January 2023), sample of smallholder can demonstrate understanding of membership requirements, such as no burning for preparing land or pest control, provide land legality, participate in trainings, and no new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes.	Complied
Milestone B	All members can demonstrate understanding of membership requirements.	<p>Sample of smallholder verified during ASA 4 – year 2023: Mr Tusiwan (GPS location: 2° 11' 39.112", 100° 22' 48.742" E, block 09B10), Mr Masnani Nasution (GPS Location: 2° 11' 29.812" N, 100° 19' 49.143" E, block: 09E46), Mr Edy Haryanto (GPS location: 2° 11' 30.320" N, 100° 18' 52.426" E, block 09G57), Mrs Mariati (GPS location: 2° 11' 29.766" N; 100° 20' 8.305" E, block 09D34), Mr Hidayat (GPS location: 2° 11' 29.215" N; 100° 20' 15.589" E, block: 09D32), and Mr Ahmad Zainuddin (GPS: 2° 11' 38.128" N, 100° 21' 51.067" E, block 09B09).</p>	Complied
<b>A.2 The Group Manager is responsible for managing the Group for certification.</b>			
<b>A.2.1</b>			
Eligibility	The group manager has planned for the implementation of the ICS.	Updated information during ASA 4 – year 2023.	Complied

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Milestone A	The group manager can demonstrate compliance of the ICS by individual members.	Koperasi Serba Usaha Suka Makmur appointed a Group Manager, as per "Surat Keputusan Manager Kelompok Koperasi Serba Usaha Suka Makmur, Nomor: 034/SKPTS/KSU-SM/VII/2022 tentang Pengangkatan Ketua dan Manager Kelompok KSU – Suka Makmur, dated 22 July 2022.	Complied
Milestone B	The group manager can demonstrate compliance of the ICS by individual members.	<p>The document has completed with Job Description of Group Manager, consisted of:</p> <ul style="list-style-type: none"> <li>• Coordinate the activities of all board members and handle the duties of absent board members, lead meetings and represent the cooperative inside and outside the court</li> <li>• Serves as a manager, as a leader</li> <li>• Prepare a work plan program (Work Program) and budget plan and expenditure revenue (RAPBK)</li> <li>• Requesting data, information, and cooperative reports</li> <li>• Responsible in Member Meetings.</li> </ul> <p>Based on interview with Group Manager (Mr Safii – dated 27<sup>th</sup> January 2023), field visit and observation to group office, audit team seen the sufficient resources in term of human capital, financial, buildings and other infrastructure such as agriculture tools, emergency response equipment, vehicles, and office utensils.</p> <p>Group manager has been assisted by PT Umbul Mas Wisesa in term of agronomist visit to check consistent implementation of procedures. As regulated at Perjanjian Kerja Borongan (FL), No: 001/KSUSM/PKB/I/2019, dated 1<sup>st</sup> January 2019.</p> <p>Each members maintain "Buku Catatan Petani Tahun 2022", consist of record of oil palm plantation upkeep and management:</p> <ul style="list-style-type: none"> <li>• Planning and implementation of weed control (circle and path, <i>lalang</i> spraying, woody eradication);</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>• Pest and disease control (nettle caterpillar census, termite census, planting <i>Turnera</i>);</li> <li>• Pruning; Fertilizer (MOP, Rock phosphate, Urea, CuSO<sub>4</sub>);</li> <li>• Pesticide use record and calculation per MT FFB;</li> <li>• Harvesting rotation and production record;</li> <li>• FFB Sales;</li> <li>• Cash record;</li> <li>• Worker payment record;</li> <li>• Tools/material/agrochemical purchase record.</li> </ul> <p>Other regular checks has been sets through monthly visit and annual internal audit to members.</p> <p>Sample of smallholder verified during ASA 4 – year 2023: Mr Tusiwan (GPS location: 2° 11' 39.112", 100° 22' 48.742" E, block 09B10), Mr Masnani Nasution (GPS Location: 2° 11' 29.812" N, 100° 19' 49.143" E, block: 09E46), Mr Edy Haryanto (GPS location: 2° 11' 30.320" N, 100° 18' 52.426" E, block 09G57), Mrs Mariati (GPS location: 2° 11' 29.766" N; 100° 20' 8.305" E, block 09D34), Mr Hidayat (GPS location: 2° 11' 29.215" N; 100° 20' 15.589" E, block: 09D32), and Mr Ahmad Zainuddin (GPS: 2° 11' 38.128" N, 100° 21' 51.067" E, block 09B09).</p>	
<b>A.2.2</b>			
Eligibility	The group manager demonstrates understanding of the ISH Standard, group certification and related topics and has sufficient resources to manage the group.	<p>During ASA 4 audit, the team auditor has interviewed with Group Manager (date 27 January 2023) was obtained information that they could explain work programs, cooperative activities and explain the duties and responsibilities as group managers.</p> <p>The group manager has also demonstrated on understanding of the ISH standard, and related topics and has sufficient resources to manage the group.</p>	Complied

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		<p>KSU Suka Makmur have latest organization structure “Struktur Organisasi Manager Kelompok KSU Suka Makmur” dated 22<sup>nd</sup> July 2022. The management consisted of:</p> <ul style="list-style-type: none"> <li>• Mr Safii as a Group Manager</li> <li>• Mr Rizki Ananda as a Group Secretary</li> <li>• Mr Suratno and Arihan as FFB Marketing Unit</li> <li>• Mr Tusiwan and Marlan as Firefighting</li> <li>• Mr Surya Fadli as RSPO Documentation</li> <li>• Mr Khairul and Mr Suratno as OHS Officer</li> <li>• Mr Sumardi and Irwan Harahap as Conservation Officer.</li> <li>• Mr Dwi Makmur as First Aider</li> </ul>	
Milestone A	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.	<p>Group Manager has demonstrated capacity to manage and operate ISH Standard and certification requirements.</p> <p>During ASA 4 – year 2023, audit team seen the sufficient resources in term of human capital, financial, buildings and other infrastructure such as agriculture tools, emergency response equipment, vehicles, and office utensils.</p> <p>Rules of group member has been established by group manager, consisted of:</p> <ul style="list-style-type: none"> <li>• Coordinate the activities of all board members and handle the duties of absent board members, lead meetings and represent the cooperative inside and outside the court</li> <li>• Serves as a manager, as a leader</li> <li>• Prepare a work plan program (Work Program) and budget plan and expenditure revenue (RAPBK)</li> <li>• Requesting data, information, and cooperative reports</li> </ul> <p>Responsible in Member Meetings.</p>	Complied
Milestone B	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.		Complied
<b>A.2.3</b>			

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<p>Eligibility</p>	<p>A group annual training plan is available covering the RSPO Independent Smallholder Standard, group management (which includes group objectives, structure, relevant procedures and the certification process) and other topics as outlined in the ISH Standard.</p>	<p>KSU – Suka Makmur has also demonstrated training program and its realization to manage and operate ISH Standard and certification requirements, such as:</p> <ul style="list-style-type: none"> <li>• Report on refreshment training as per document “Notulen Pelatihan Water Management and Pemupukan Kelapa Sawit”, dated 12<sup>th</sup> February 2022. The training was delivered by Agronomist Staff at PT Umbul Mas Wisesa, that was attended by 25 smallholder members. Data verified: Attendance list, training material, photograph.</li> <li>• Report on refreshment training on implementation of ISH Standard, dated 23<sup>rd</sup> August 2022, was attended by 15 smallholder’s members. The training was delivered by SND (Sustainability Department SIPEF North Sumatra). Data verified: Attendance list, training material, photograph.</li> <li>• Report on refreshment training “Perawatan Tanaman Kelapa Sawit”, dated 22<sup>nd</sup> December 2022, was attended by 24 smallholder’s members. The training was delivered by Field Assistance in SIPEF – Noth Sumatra. Data verified: Attendance list, training material, photograph.</li> <li>• Refreshment training on OHS as per “Notulen Pelatihan K3 dan Penilaian Risiko di KSU Suka Makmur”, dated 1<sup>st</sup> November 2022, was attended by 28 smallholder member. Training material consisted of:             <ul style="list-style-type: none"> <li>• Refreshment on applicable regulation related to OHS</li> <li>• Socialization on OHS program</li> <li>• PPE regulation</li> <li>• Refreshment on training of waste management dated 20 June 2022, location in KSU Suka Makmur Office in Sukoarjo Village. The training was attended by 19 smallholder’s members.</li> </ul> </li> </ul>	<p>Complied</p>
<p>Milestone A</p>	<p>The group manager implements a phased approach to ensure members have progressively attended training on the ISH Standard, group management and other topics as outlined in the ISH Standard according to the group annual training plan.</p>	<p>During ASA 4 – years 2023, The Group Manager has demonstrated the implementation a phased approach to ensure members have progressively attended training on the ISH Standard, group management and other topics as outlined in the ISH Standard according to the group annual training plan.</p>	<p>Complied</p>

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Milestone B	All members attended training and can demonstrate understanding of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations.	During the field visit and interview with smallholders sampled (dated 27 <sup>th</sup> January 2023) and the KSU – Suka Makmur Office board obtain information that all the smallholders can demonstrate understanding of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations.  Sample of all smallholder member has attended training on the ISH Standard as explained at indicator A.2.3 - Milestone A.	Complied
<b>B – ICS: Policies and management</b>			
<b>B.1 The group Internal Control System contains documented policies and procedures for operational management.</b>			
<b>B.1.1</b>			
Eligibility	A group Internal Control System is available for operational management including procedures of expulsion and sanctions for members who fail to comply, and a procedure to conduct internal audits	During ASA 4 - year 2023, the Group Manager of KSU Suka Makmur has prepared a procedure for Internal audit. There was not any changed related procedure to conduct internal audits since last audit.  The procedure to conduct internal audits has regulated the frequency, methodology, internal auditor requirements, management of corrective action plan and sanction for smallholder member "Pedoman Kerja Pelaksanaan Pengawasan dan Penilaian Internal Audit Sertifikasi TBS Berkelanjutan" document number: KSU-SM/PK/013, dated revision 02 dated 1 <sup>st</sup> July 2021.  The procedure explained:  - Scheduling/frequency: Minimum once per year, for all smallholder members. Internal audit schedule arranged by Group Manager. - Methodology: Visit directly to smallholder member's oil palm block. - Competence of internal audit: based on Letter of Assign "Surat Keputusan Ketua Koperasi Serba Usaha Suka Makmur no: 025/SKPTS/KSU-SM/XI/2018, dated 1 <sup>st</sup> November 2018. - Letter of Assignment, internal audit consisted of Mr Surya Fadli, Mr Efri Paryanto, Mr M Furqon Nasution.	Complied

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		<ul style="list-style-type: none"> <li>- Certificate for internal auditor ISH, namely Mr Surya Fadli, S.Kom dated 15<sup>th</sup> November 2021, issued by PT ICeBA.</li> <li>• Refreshment training on implementation of ISH Standard and internal audit, dated 23<sup>rd</sup> August 2022, was attended Mr Surya Fadli, S.Kom. The training was delivered by SND (Sustainability Department SIPEF North Sumatra). Data verified: Attendance list, training material, photograph.</li> <li>- Addressing non-conformity: Correction and corrective action carried out maximum 1 month after assessment. The committee will report the progress of correction and corrective action to internal auditor.</li> </ul> <p>Maintenance of Internal audit records: All internal audit records will be maintained in cooperative for 5 years.</p>	
Milestone A	The ICS is implemented and an internal audit is conducted for at least half of the group members and all audit findings are closed	<p>KSU Suka Makmur has shown the implantation of internal audit 2022.</p> <p>Last internal audit conducted on 22 – 24 August 2022. The internal audit was conducted for all group members and all audit findings are resolved.</p>	Complied
Milestone B	The ICS is implemented and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.	<p>Data verified:</p> <ul style="list-style-type: none"> <li>- Program Internal Audit RSPO year 2022 (total 31 smallholder member).</li> <li>- Actual Internal Audit RSPO carried out in 22 – 24 August – report number: ENC-01-02-F01. There were 13 findings was raised.</li> <li>- Internal audit was conducting by reviewing the compliance against RSPO Independent Smallholder Standards. Checklist as per “Internal Audit Kebun Swadaya Anggota Koperasi – KSU Suka Makmur”, year 2022.</li> <li>- Follow up findings for corrective action for 13 findings, closed out on 6<sup>th</sup> January 2023 based on report of Management Review. Management reviews were attended by Group Manager, Internal auditor team, and Secretary of Cooperative.</li> <li>- Internal audit program 2023 is evident.</li> </ul>	Complied
<b>B.1.2</b>			
Eligibility	Basic information, farm information, production data, legal documentation of group members and signed		Complied

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	Smallholder Declarations are available to the group manager	During ASA 4 – year 2023, KSU Suka Makmur has demonstrated the document of Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations.																	
Milestone A	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	Each smallholder has sown the document of “Deklarasi Petani” has referred to ISH – National Interpretation dared 14 February 2022 – RSPO-STD-T06-026, V1 IND appendix 2. The declaration was signed on 31 <sup>st</sup> August 2022.	Complied																
Milestone B	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	<p>Sample of smallholder verified during ASA 4 – year 2023: Mr Tusiwan (GPS location: 2° 11' 39.112", 100° 22' 48.742" E, block 09B10), Mr Masnani Nasution (GPS Location: 2° 11' 29.812" N, 100° 19' 49.143" E, block: 09E46), Mr Edy Haryanto (GPS location: 2° 11' 30.320" N, 100° 18' 52.426" E, block 09G57), Mrs Mariati (GPS location: 2° 11' 29.766" N; 100° 20' 8.305" E, block 09D34), Mr Hidayat (GPS location: 2° 11' 29.215" N; 100° 20' 15.589" E, block: 09D32), and Mr Ahmad Zainuddin (GPS: 2° 11' 38.128" N, 100° 21' 51.067" E, block 09B09).</p> <p>Production data year 2022 as per document of “Data TBS KSU – Suka Makmur tahun 2022”</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Certified Production (FFB – Kg)</th> </tr> </thead> <tbody> <tr> <td>January</td> <td>84,428</td> </tr> <tr> <td>February</td> <td>82,488</td> </tr> <tr> <td>March</td> <td>78,932</td> </tr> <tr> <td>April</td> <td>79,961</td> </tr> <tr> <td>May</td> <td>60,064</td> </tr> <tr> <td>June</td> <td>76,128</td> </tr> <tr> <td>July</td> <td>84,289</td> </tr> </tbody> </table>	Month	Certified Production (FFB – Kg)	January	84,428	February	82,488	March	78,932	April	79,961	May	60,064	June	76,128	July	84,289	Complied
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		<table border="1"> <tr> <td>August</td> <td>88,961</td> </tr> <tr> <td>September</td> <td>88,251</td> </tr> <tr> <td>October</td> <td>82,148</td> </tr> <tr> <td>November</td> <td>81,124</td> </tr> <tr> <td>December</td> <td>73,320</td> </tr> <tr> <td>Grand total</td> <td>960,094</td> </tr> </table>	August	88,961	September	88,251	October	82,148	November	81,124	December	73,320	Grand total	960,094		
August	88,961															
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December	73,320															
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<b>C – ICS: Group Business planning</b>																
<b>C.1 The group has a Business Plan prepared with the participation and contributions of all group members</b>																
<b>C.1.1</b>																
Eligibility	<p>An annual group business plan is available, which includes</p> <ul style="list-style-type: none"> <li>• Production and income forecasting based on historical records</li> <li>• Plans for expansion</li> </ul>	<p>Annual group business plan is available, covers FFB production estimates and income forecasting. Available Business Plan 2022 – 2026 of KSU Suka Makmur as evidence of sustainable financial management. Business plans comprise projected FFB production, price assumption, total earning. There is no plan for expansion for year 2023. Estimated production for 2023 is 981.22 tons FFB as detail below:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Projected FFB Production (Tons)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>934.50</td> </tr> <tr> <td>2023</td> <td>981.22</td> </tr> <tr> <td>2024</td> <td>1,030.28</td> </tr> <tr> <td>2025</td> <td>1,081.80</td> </tr> <tr> <td>2026</td> <td>1,135.89</td> </tr> </tbody> </table>	Year	Projected FFB Production (Tons)	2022	934.50	2023	981.22	2024	1,030.28	2025	1,081.80	2026	1,135.89		Complied
Year	Projected FFB Production (Tons)															
2022	934.50															
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2025	1,081.80															
2026	1,135.89															

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		<p>Note: business plan for FFB production estimate/budget from January to December 2023, while in table 7 forecast is based on the certificate period (May 2022 – April 2023). This is the reason why the number of FFB production 2023 and Table 7 of section 1 report is different</p> <p>Monthly Production Estimated for year 2023:</p> <table border="1" data-bbox="1010 555 1431 1238"> <thead> <tr> <th>Month</th> <th>FFB Production Estimates (ton)</th> </tr> </thead> <tbody> <tr><td>January</td><td>83.89</td></tr> <tr><td>February</td><td>55.44</td></tr> <tr><td>March</td><td>55.64</td></tr> <tr><td>April</td><td>72.12</td></tr> <tr><td>May</td><td>61.42</td></tr> <tr><td>June</td><td>92.23</td></tr> <tr><td>July</td><td>94.69</td></tr> <tr><td>August</td><td>90.19</td></tr> <tr><td>September</td><td>119.62</td></tr> <tr><td>October</td><td>94.49</td></tr> <tr><td>November</td><td>94.01</td></tr> <tr><td>December</td><td>67.47</td></tr> <tr><td><b>Total</b></td><td><b>981.21</b></td></tr> </tbody> </table>	Month	FFB Production Estimates (ton)	January	83.89	February	55.44	March	55.64	April	72.12	May	61.42	June	92.23	July	94.69	August	90.19	September	119.62	October	94.49	November	94.01	December	67.47	<b>Total</b>	<b>981.21</b>	
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<b>Total</b>	<b>981.21</b>																														
<p>Milestone A</p>	<p>The group business plan is implemented and reviewed at least annually.</p>	<p>Annual review carried out in cooperative level as "Rapat Anggota Tahunan" (RAT). The latest RAT conducted on 22 July 2022, reviewing 2021 performance, attended by 27 participants including steering committee. Meeting discussed assignment of Chief, meeting disciplines, financial</p>	<p>Complied</p>																												

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		statement. Result of annual review, " <i>Keputusan Rapat Anggota Koperasi Serba Usaha Suka Makmur</i> ".	
Milestone B	The group demonstrates financial stability and growth, and is able to support itself financially.	<p>Annual review carried out in cooperative level as "Rapat Anggota Tahunan" (RAT). The latest RAT conducted on 22 July 2022, reviewing 2021 performance, attended by 27 participants including steering committee. Meeting discussed assignment of Chief, meeting disciplines, financial statement. Result of annual review, "<i>Keputusan Rapat Anggota Koperasi Serba Usaha Suka Makmur</i>".</p> <p>KSU Suka Makmur has established annual work program that demonstrated financial stability as per document of "<i>Rencana Ekonomi Jangka Panjang Kebun Kelapa Sawit Petani Tahun 2022 – 2026</i>", consist of:</p> <ul style="list-style-type: none"> <li>- Members Annual Meeting</li> <li>- Meeting of Cooperative work program development</li> <li>- Cooperative work program evaluation meeting</li> <li>- Compilation of an annual cooperative business plan</li> <li>- Carry out the cooperative's annual business plan</li> <li>- Management of SHM (land tittle) for members' blocks</li> <li>- Management of Occupational Health and Safety</li> <li>- Purchase PPE and provides PPE loan facilities for members and workers</li> <li>- Establish facilities for submitting suggestions or complaints</li> <li>- Sales of FFB</li> <li>- Monitoring and maintenance of members' land boundary markers</li> <li>- Training of Good Agricultural Practices (GAP)</li> <li>- IPM training</li> <li>- FFB quality training</li> <li>- Internal audit training</li> <li>- Training of Forest and land fire prevention and control</li> <li>- Dissemination of the RSPO Standard for Independent Smallholders 2019.</li> <li>- Dissemination of SOPs</li> <li>- Internal Audit</li> </ul>	Complied

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		- External Audit. Based on this, the group is able to support itself financially	
<b>C.2 The ICS of the group is integrated with the group’s management plan.</b>			
<b>C.2.1</b>			
Eligibility	<p>A group management plan is available which includes:</p> <ul style="list-style-type: none"> <li>• Training/capacity building plans to improve productivity of group members.</li> <li>• An approach to strengthen links within the supply chain.</li> <li>• Plan for continuous improvement projects (i.e. on waste, soil, etc.), if any.</li> </ul>	<p>KSU Suka Makmur has established annual work program that demonstrated financial stability as per document of "<i>Rencana Ekonomi Jangka Panjang Kebun Kelapa Sawit Petani Tahun 2022 – 2026</i>", consist of:</p> <ul style="list-style-type: none"> <li>- Members Annual Meeting</li> <li>- Meeting of Cooperative work program development</li> <li>- Cooperative work program evaluation meeting</li> <li>- Compilation of an annual cooperative business plan</li> <li>- Carry out the cooperative's annual business plan</li> <li>- Management of SHM (land tittle) for members' blocks</li> <li>- Management of Occupational Health and Safety</li> <li>- Purchase PPE and provides PPE loan facilities for members and workers</li> <li>- Establish facilities for submitting suggestions or complaints</li> <li>- Sales of FFB</li> <li>- Monitoring and maintenance of members' land boundary markers</li> <li>- Training of Good Agricultural Practices (GAP)</li> <li>- IPM training</li> <li>- FFB quality training</li> <li>- Internal audit training</li> <li>- Training of Forest and land fire prevention and control</li> <li>- Dissemination of the RSPO Standard for Independent Smallholders 2019.</li> <li>- Dissemination of SOPs</li> <li>- Internal Audit</li> <li>- External Audit.</li> </ul> <p>ICS – KSU Suka Makmur in corporation with PT Umbul Mas wisesa has prepared the relevant training, that attended by individual members. Individual</p>	Complied

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		<p>members provided input to the development of the OHS policy and management plan, such as risk/danger in their farm site to group manager. Training/capacity building plans to improve productivity of group members:</p> <ul style="list-style-type: none"> <li>• February 2023: Filling the smallholder note-book; FFB pricing mechanism and financial management.</li> <li>• April 2023: Water management and Manuring; Oil palm nursery; harvesting and pruning.</li> <li>• July 2023: MSDS and waste management; RSPO P&amp;C.</li> <li>• September 2023: Mature upkeep; Pest &amp; Disease control; Dissemination of first aid, OHS and Risk Assessment.</li> <li>• November 2023: Immature upkeep and weeding control.</li> </ul> <p>One of approach to strengthen links within the supply chain, among others:</p> <ul style="list-style-type: none"> <li>• OHS meeting (every 3 months), last meeting conducted on 1 November 2022, attended by 28 participants.</li> <li>• Fire drill or training of emergency response performed by PT UMW – conducted on 19 Dec 2022.</li> <li>• MCU for pesticides applicator or handler (every 3 months).</li> <li>• Dissemination of risk assessment - conducted on 1 November 2022</li> <li>• Provides the PPE for workers in harvesting, manuring, and pesticides application.</li> <li>• Monitoring of consistency on PPE using (every month).</li> <li>• Training of MSDS (material safety data sheet), dated 20 June 2022, was attended by 24 smallholder members and workers.</li> </ul> <p>Continuous improvement programs are observed, such as conducted fertilization at the right dose, time and target. Fertilizer recommendation for smallholder blocks of KSU Suka Makmur was issued by Agronomist of Verdant Bioscience based on leaf analysis and visual observation. Result of leaf analysis are evident, e.g. Leaf nutrient level Block UMWKSU2; YOP 2009; II LEGETIM;</p>	
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		28.89 Ha; 2.74% N; 0.168% P; 0.88% K; 0.36% Mg; 0.40% Ca; 21 ppm B; 6 ppm Cu; 12 ppm Zn. Block UMWKSU2; YOP 2008; II LEGETIM; 4.00 Ha; 2.71% N; 0.174% P; 0.95% K; 0.28% Mg; 0.51% Ca; 19 ppm B; 5 ppm Cu; 13 ppm Zn. Other evidence for continuous improvement programs, e.g. annual member meeting, board meeting, counselling visit program, internal and external audit, training of Occupational Health and Safety, limited pesticide uses; training of HCV monitoring and management; training of forest and land fire control; training of Good Agriculture Practices; training of SOPs.	
Milestone A	The group management plan is implemented and reviewed at least annually.	Group management plan are implemented and reviewed during annual review (Rapat Anggota Tahunan – RAT). Latest annual review carried out in cooperative level was on 22 July 2022, reviewing 2021 performance, attended by 27 participants including steering committee. Meeting discussed assignment of Chief, meeting disciplines, financial statement. Result of annual review, “Keputusan Rapat Anggota Koperasi Serba Usaha Suka Makmur”.	Complied
Milestone B	The group manager demonstrates the group’s compliance with this ISH Standard.	<p>The ICS – KSU Suka Makmur organization has appointed a Group Manager, Mr. Safi’i, to oversee the continuous improvement of key operations and ensure compliance with ISH standards. The Group Manager is responsible for showing compliance with legal requirements, annual business plan, annual work program, annual review, and record of smallholder activity, which includes production, fertilizer input, upkeep, IPM and financial report. The Group Manager also monitors the Group Management Plan.</p> <p>One of the key responsibilities of the Group Manager is to develop and implement an annual business plan and annual work program. This plan outlines the goals and objectives for the upcoming year and details the specific actions that will be taken to achieve them. The Group Manager is responsible for ensuring that these plans are executed effectively, and that progress is tracked and reported on regularly.</p> <p>Another important responsibility of the Group Manager is to maintain a record of smallholder activity. This includes tracking production levels, fertilizer input, upkeep, and IPM (Integrated Pest Management) practices. The Group Manager</p>	Complied

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		<p>also monitors the financial reports of smallholder activity, to ensure that the company is operating efficiently and effectively.</p> <p>Overall, the Group Manager plays a critical role in ensuring the success of the ICS – KSU Suka Makmur by overseeing the continuous improvement of key operations and ensuring compliance with ISH standards.</p>	
<b>D – ICS: Group trading system for certified volumes</b>			
<b>D.1 The group has a procedure and system in place for the tracking of FFB.</b>			
<b>D.1.1</b>			
Eligibility	Record sheets to track the annual production and sales of certified volumes, covering traceability of producers and/or traders are available.	<p>FFB sales are recorded in "Buku Catatan Petani" (farmers book), that contains total bunches, total weight, average bunch weight and yield.</p> <p>Record seen "Buku Catatan Petani" of Mrs. Mariati (Block 09D34; YOP 2008; 1.69 Ha) in December 2022:</p> <p>1<sup>st</sup> round: dated 10 Dec 2022; 105 bunches; 1,365 kg;                  2<sup>nd</sup> round: dated 24 Dec 2022; 117 bunches; 1,521 kg;                  Total: 222 bunches; 2,886 kg; ABW 13 kg; yield 1.30 ton/ha.</p> <p>Record seen "Buku Catatan Petani" of Mr. Ahmad Zainudin (Block 09B09; YOP 2009; 1.49 Ha) in December 2021:</p> <p>1<sup>st</sup> round: dated 10 Dec 2022; 145 bunches; 1,595 kg;                  2<sup>nd</sup> round: dated 24 Dec 2022; 163 bunches; 1,793 kg;                  Total: 308 bunches; 3,388 kg; ABW 11.02 kg; yield 1.79 ton/ha.</p> <p>Available records of FFB sales, consist of "Surat Pengiriman TBS" (FFB delivery note), field weighing, Palm Oil Mill receiving slip, invoice. All documents are available in the KSU Suka Makmur's office. In FFB delivery notes stated each farmers production, block numbers, year of planting, number of bunches and</p>	Complied

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		weight. Information of certified product was stamped in delivery notes as "Sustainability Product – IP, RSPO Cert. No. 687965".																																																												
Milestone A	Group manager maintains annual production records and sales of certified volumes.	FFB production data are kept by the group manager, available in "Rekap Hasil Produksi TBS tahun 2022". Below are record of FFB production of KSU Suka Makmur for 2022.	Complied																																																											
		<table border="1"> <thead> <tr> <th rowspan="2">Month</th> <th colspan="2">2022</th> <th>2023</th> </tr> <tr> <th>Budget (MT)</th> <th>Actual (MT)</th> <th>Budget (MT)</th> </tr> </thead> <tbody> <tr> <td>January</td> <td>94.92</td> <td>84.43</td> <td>83.89</td> </tr> <tr> <td>February</td> <td>62.79</td> <td>82.49</td> <td>55.44</td> </tr> <tr> <td>March</td> <td>62.98</td> <td>78.93</td> <td>55.64</td> </tr> <tr> <td>April</td> <td>81.59</td> <td>79.96</td> <td>72.12</td> </tr> <tr> <td>May</td> <td>65.92</td> <td>60.06</td> <td>61.42</td> </tr> <tr> <td>June</td> <td>104.43</td> <td>76.13</td> <td>92.23</td> </tr> <tr> <td>July</td> <td>103.53</td> <td>84.29</td> <td>94.69</td> </tr> <tr> <td>August</td> <td>95.35</td> <td>88.96</td> <td>90.19</td> </tr> <tr> <td>September</td> <td>93.04</td> <td>88.25</td> <td>119.62</td> </tr> <tr> <td>October</td> <td>69.25</td> <td>82.15</td> <td>94.49</td> </tr> <tr> <td>November</td> <td>64.10</td> <td>81.12</td> <td>94.01</td> </tr> <tr> <td>December</td> <td>36.59</td> <td>73.32</td> <td>67.47</td> </tr> <tr> <td>Total</td> <td>934.49</td> <td>960.09</td> <td>981.21</td> </tr> </tbody> </table>	Month	2022		2023	Budget (MT)	Actual (MT)	Budget (MT)	January	94.92	84.43	83.89	February	62.79	82.49	55.44	March	62.98	78.93	55.64	April	81.59	79.96	72.12	May	65.92	60.06	61.42	June	104.43	76.13	92.23	July	103.53	84.29	94.69	August	95.35	88.96	90.19	September	93.04	88.25	119.62	October	69.25	82.15	94.49	November	64.10	81.12	94.01	December	36.59	73.32	67.47	Total	934.49	960.09	981.21	
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Milestone B	Group Manager maintains annual production records and sales of certified volumes of all FFB sources.		Complied																																																											
<b>D.2 The group documents and implements a system for the tracking of FFB</b>																																																														

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D.2.1			
Eligibility	Not Applicable	Not Applicable	
Milestone A	The group manager maintains annual production data and sales of certified volumes through Book and Claim for the group based on actual receipts for and sales by all members	<p>The group manager has maintained FFB production data of each farmer in monthly basis. Source of data are "Surat Pengiriman TBS" (FFB delivery note), field weighing, Palm Oil Mill receiving slip, invoice. All documents are available in the KSU Suka Makmur's office.</p> <p>Record seen:</p> <p>FFB receiving slip of Umbul Mas Wisesa Palm Oil Mill No.FFB22003571W dated 19/11/2022; FFB from KSU Suka Makmur; truck BK 9669 CG; Nett weight 5,512 kg; Block 09D34 (106 bunches / 1,359 kg); 09B09 (123 bunches / 1,334 kg); 09E46 (131 bunches / 1,587 kg). Delivery of FFB from Field No. KSU.SM.042 dated 19/11/2022.</p> <p>Invoice of FFB sales No.042/Inv/KSU-SM/XI/2022 dated 19 Nov 2022, on behalf Ahmad Zainudin, in detail:</p> <ul style="list-style-type: none"> <li>• FFB amount : 1,334 kg;</li> <li>• FFB price : IDR 2,856/kg;</li> <li>• Gross : IDR 3,809,904.-</li> <li>• Deduction:               <ul style="list-style-type: none"> <li>○ Supervisor : IDR 72,250.-</li> <li>○ Admin : IDR 28,900.-</li> <li>○ Weighing : IDR 57,800.-</li> <li>○ Loading : IDR 28,900.-</li> <li>○ Transport : IDR 144,500.-</li> <li>○ Savings : IDR 15,000.-</li> <li>○ Road Infrastructure : IDR 63,741.-</li> <li>○ Others : IDR 4,781.-</li> </ul> </li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>○ Total : IDR 415,872.-</li> <li>● Nett : IDR 3,394,032.-</li> </ul> <p>on behalf Mariati, in detail:</p> <ul style="list-style-type: none"> <li>● FFB amount : 1,359 kg;</li> <li>● FFB price : IDR 2,856/kg;</li> <li>● Gross : IDR 3,881,304.-</li> <li>● Deduction: <ul style="list-style-type: none"> <li>○ Supervisor : IDR 74,750.-</li> <li>○ Admin : IDR 29,900.-</li> <li>○ Weighing : IDR 59,800.-</li> <li>○ Loading : IDR 29,900.-</li> <li>○ Transport : IDR 149,500.-</li> <li>○ Savings : IDR 15,000.-</li> <li>○ Road Infrastructure : IDR 65,946.-</li> <li>○ Others : IDR 4,946.-</li> <li>○ Total : IDR 429,742.-</li> </ul> </li> <li>● Nett : IDR 3,451,562.-</li> </ul>												
<p>Milestone B</p>	<p>The group manager maintains annual production data and sales of certified volumes through physical or Book and Claim for the group based on actual receipts and sales for all members and 100% all certified volumes.</p>	<p>FFB production data are kept by the group manager, available in "Rekap Hasil Produksi TBS tahun 2022". Below are record of FFB production of KSU Suka Makmur for 2022.</p> <table border="1" data-bbox="1012 1246 1644 1374"> <thead> <tr> <th rowspan="2">Month</th> <th colspan="2">2022</th> <th>2023</th> </tr> <tr> <th>Budget (MT)</th> <th>Actual (MT)</th> <th>Budget (MT)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Month	2022		2023	Budget (MT)	Actual (MT)	Budget (MT)					<p>Complied</p>
Month	2022			2023										
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		January	94.92	84.43	83.89		
		February	62.79	82.49	55.44		
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		October	69.25	82.15	94.49		
		November	64.10	81.12	94.01		
		December	36.59	73.32	67.47		
		Total	934.49	960.09	981.21		

**D.3 The group has a procedure and system for premium distribution.**

**D.3.1**

Eligibility	The group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.	Available evidence of transparent decision making conducted during Annual Member Meeting (RAT) Financial Year 2021 on 22 July 2022. There are 27 participants attended the annual meeting. Based on interview with smallholder members, noted that all member acknowledges the decision taken and it is fair, transparent and in accordance to group governance.  Available Mechanism of RSPO Premium distribution based on Surat Keputusan Manager Kelompok KSU Suka Makmur No.030/SKPTS/KSU-SM/X/2020 dated 30 October 2020, stated that all sales of FFB premium will be used for member	Complied
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		and operational needs; premium disbursement will be 70% for member and 30% for operational of cooperative.	
Milestone A	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	The group manager has maintained FFB production data of each farmer in monthly basis. Source of data are "Surat Pengiriman TBS" (FFB delivery note), field weighing, Palm Oil Mill receiving slip, invoice. All documents are available in the KSU Suka Makmur's office.	Complied
Milestone B	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	<p>Record seen:</p> <p>FFB receiving slip of Umbul Mas Wisesa Palm Oil Mill No.FFB22003571W dated 19/11/2022; FFB from KSU Suka Makmur; truck BK 9669 CG; Nett weight 5,512 kg; Block 09D34 (106 bunches / 1,359 kg); 09B09 (123 bunches / 1,334 kg); 09E46 (131 bunches / 1,587 kg). Delivery of FFB from Field No. KSU.SM.042 dated 19/11/2022.</p> <p>Invoice of FFB sales No.042/Inv/KSU-SM/XI/2022 dated 19 Nov 2022, on behalf Ahmad Zainudin, in detail:</p> <ul style="list-style-type: none"> <li>• FFB amount : 1,334 kg;</li> <li>• FFB price : IDR 2,856/kg;</li> <li>• Gross : IDR 3,809,904.-</li> <li>• Deduction: <ul style="list-style-type: none"> <li>○ Supervisor : IDR 72,250.-</li> <li>○ Admin : IDR 28,900.-</li> <li>○ Weighing : IDR 57,800.-</li> <li>○ Loading : IDR 28,900.-</li> <li>○ Transport : IDR 144,500.-</li> <li>○ Savings : IDR 15,000.-</li> <li>○ Road Infrastructure : IDR 63,741.-</li> <li>○ Others : IDR 4,781.-</li> </ul> </li> </ul>	Complied

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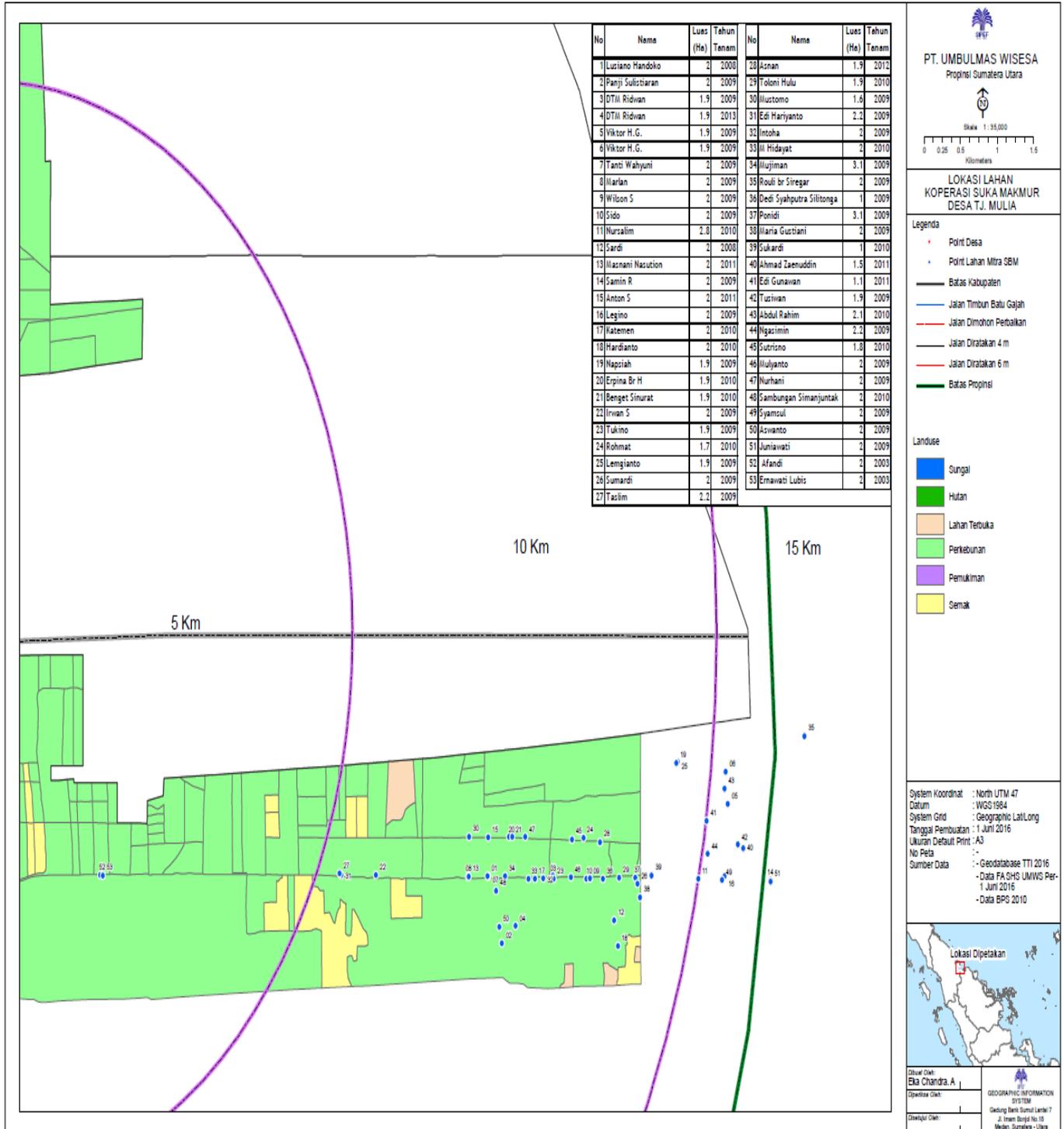
		<ul style="list-style-type: none"> <li>○ Total : IDR 415,872.-</li> <li>● Nett : IDR 3,394,032.-</li> </ul> <p>on behalf Mariati, in detail:</p> <ul style="list-style-type: none"> <li>● FFB amount : 1,359 kg;</li> <li>● FFB price : IDR 2,856/kg;</li> <li>● Gross : IDR 3,881,304.-</li> <li>● Deduction: <ul style="list-style-type: none"> <li>○ Supervisor : IDR 74,750.-</li> <li>○ Admin : IDR 29,900.-</li> <li>○ Weighing : IDR 59,800.-</li> <li>○ Loading : IDR 29,900.-</li> <li>○ Transport : IDR 149,500.-</li> <li>○ Savings : IDR 15,000.-</li> <li>○ Road Infrastructure : IDR 65,946.-</li> <li>○ Others : IDR 4,946.-</li> <li>○ Total : IDR 429,742.-</li> </ul> </li> <li>● Nett : IDR 3,451,562.-</li> </ul> <p>Based on Annual Member Meeting (RAT) Financial Year 2021 on 22 July 2022, disbursement of premiums is allocated for savings (replanting), road infrastructure, and others, which are included under deductions of each member.</p>	
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**Appendix B: GHG Reporting Executive Summary**

**Not Applicable for ISH**

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**Appendix C: Location Map of Certification Unit and Supply bases**



**Appendix D: Estate Field Map**

Same as Appendix C above

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**Appendix E: List of Smallholder Registered and/or sampled**

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
1	Juniawati	Desa Tanjung Mulia	2° 11' 28.222" N	100° 22' 3.288" E	2.04	2.04	33	26/11/2020	09A01
2	Samin R	Desa Tanjung Mulia	2° 11' 28.737" N	100° 22' 3.245" E	2.00	2.00	33	26/11/2020	09A02
3	Alijah	Desa Tanjung Mulia	2° 11' 21.838" N	100° 22' 3.083" E	2.00	2.00	33	26/11/2020	09A03
4	Ahmad Zainuddin	Desa Tanjung Mulia	2° 11' 38.128" N	100° 21' 51.067" E	1.40	1.40	23	26/11/2020	09B09
5	Tusiwan	Desa Tanjung Mulia	2° 11' 39.112" N	100° 22' 48.742" E	1.90	1.90	31	26/11/2020	09B10
6	Edi Gunawan	Desa Tanjung Mulia	2° 11' 46.095" N	100° 21' 34.852" E	1.10	1.10	18	26/11/2020	09B11
7	Viktor H.Girsang I	Desa Tanjung Mulia	2° 11' 51.142" N	100° 22' 44.205" E	1.99	1.99	32	26/11/2020	09B12
	Viktor H.Girsang II	Desa Tanjung Mulia	2° 12' 0.547" N	100° 21' 43.234" E	2.73	2.73	45	26/11/2020	09B13
8	Sumardi	Desa Tanjung Mulia	2° 11' 27.648" N	100° 21' 4.143" E	2.00	2.00	33	26/11/2020	09C20
9	Sardi	Desa Tanjung Mulia	2° 11' 16.861" N	100° 20' 53.699" E	2.00	2.00	33	26/11/2020	08C23
10	Sido	Desa Tanjung Mulia	2° 11' 29.179" N	100° 20' 41.407" E	2.00	2.00	33	26/11/2020	09C26
11	Intoha	Desa Tanjung Mulia	2° 11' 29.310" N	100° 20' 22.232" E	2.00	2.00	33	26/11/2020	09D30
12	M Hidayat	Desa Tanjung Mulia	2° 11' 29.215" N	100° 20' 15.589" E	1.90	1.90	31	26/11/2020	09D32
13	Juriah	Desa Tanjung Mulia	2° 11' 10.976" N	100° 20' 11.809" E	2.00	2.00	33	26/11/2020	09D33
14	Mariati	Desa Tanjung Mulia	2° 11' 29.766" N	100° 20' 8.305" E	2.00	2.00	33	26/11/2020	09D34
15	Ari Panji Sulistiarto	Desa Tanjung Mulia	2° 11' 10.196" N	100° 20' 3.737" E	2.00	2.00	33	26/11/2020	09D35
16	Sambungan Simanjuntak	Desa Tanjung Mulia	2° 11' 25.614" N	100° 20' 1.250" E	2.00	2.00	33	26/11/2020	09D36
17	Aswanto	Desa Tanjung Mulia	2° 11' 14.964" N	100° 20' 2.586" E	2.00	2.00	33	26/11/2020	09D37
18	Wagino Winarno	Desa Tanjung Mulia	2° 11' 11.532" N	100° 20' 2.375" E	2.00	2.00	33	26/11/2020	09D38
19	Mujiman	Desa Tanjung Mulia	2° 11' 29.951" N	100° 20' 5.267" E	2.00	2.00	33	26/11/2020	09D39
20	DTM Ridwan	Desa Tanjung Mulia	2° 11' 30.024" N	100° 20' 26.474" E	1.90	1.90	31	26/11/2020	09D40
21	Tri Yuli Wardani	Desa Tanjung Mulia	2° 11' 30.125" N	100° 19' 59.925" E	2.00	2.00	33	26/11/2020	09E41
22	Tanti Wahyuni	Desa Tanjung Mulia	2° 11' 29.934" N	100° 19' 57.893" E	2.00	2.00	33	26/11/2020	09E42
23	Lusiono Handoko	Desa Tanjung Mulia	2° 11' 29.920" N	100° 19' 57.456" E	2.00	2.00	33	26/11/2020	08E43

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No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
24	Masnani Nasution	Desa Tanjung Mulia	2° 11' 29.812" N	100° 19' 49.143" E	2.00	2.00	33	26/11/2020	09E46
25	Marlan	Desa Tanjung Mulia	2° 11' 29.833" N	100° 19' 48.830" E	1.70	1.70	28	26/11/2020	09E47
26	Sugino	Desa Tanjung Mulia	2° 11' 40.718" N	100° 20' 36.287" E	1.70	1.70	28	26/11/2020	09F51
27	Parasian Lumban batu	Desa Tanjung Mulia	2° 11' 41.523" N	100° 22' 3.288" E	1.79	1.79	29	26/11/2020	09F55
28	Mustomo	Desa Tanjung Mulia	2° 11' 41.579" N	100° 19' 49.309" E	1.60	1.60	26	26/11/2020	09F56
29	Edi Hariyanto	Desa Tanjung Mulia	2° 11' 30.320" N	100° 18' 52.426" E	2.20	2.20	36	26/11/2020	09G57
30	Taslim	Desa Tanjung Mulia	2° 11' 30.860" N	100° 18' 51.702" E	2.20	2.20	36	26/11/2020	09G58
<b>Total</b>					<b>60.15</b>	<b>60.15</b>	<b>981</b>		

**Note: Smallholder Sampled During ASA 4**

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### 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
HCV	High Conservation Value
IPM	Integrated Pest Management
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
LD50	Lethal Dose for 50 sample
MB	Mass Balance
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure