

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment
- Annual Surveillance Assessment (2_3)
- Recertification Assessment (Choose an item.)
- Extension of Scope

Client Company Name / Parent Company: SIPEF Group
Client Company / Parent Company Address: Kasteel Calesberg – Calesbergdreef 5, B-2900 Schoten – Belgium
Certification Unit: Bukit Maradja Palm Oil Mill - PT. Eastern Sumatra Indonesia
Location of Certification Unit: Nagori Marihat Bukit Village, Gunung Malela District, Simalungun Regency, 21175 Sumatera Utara Province, Indonesia
Date of Final Report: 04/06/2023

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	SIPEF Group		
RSPO Membership Number	1-0021-05-000-00	Membership Approval Date	07/12/2005
Address	Kasteel Calesberg – Calesbergdreef 5, B-2900 Schoten – Belgium		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Bukit Maradja Palm Oil Mill - PT. Eastern Sumatra Indonesia		
Location / Address	Nagori Marihat Bukit Village, Gunung Malela District, Simalungun Regency, 21175 Sumatera Utara Province, Indonesia		
Website	www.tolantiga.co.id		
Management Representative	Mr. Sander Van Den Ende	E-mail	svdenende@sipef.com
Telephone	+6261 - 41060020	Facsimile	+6261 - 4520908

2. Certification Information			
Certificate Number	RSPO 632266	Certificate Start Date	17/05/2020
Date of First Certification	17/05/2010	Certificate Expiry Date	16/05/2025
Scope of Certification	Palm Oil and Palm Kernel Production		
Visit Objectives	The objective of the assessment was to conduct a surveillance audit and look for positive evidence to ensure that elements of the scope of certification and the requirements of the Principles & Criteria For Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 th April 2020.		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2_3) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input type="checkbox"/> Choose an item. <input checked="" type="checkbox"/> Indonesia National Interpretation 2020 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	30 MT FFB/hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
BSI-ISPO 614348	ISPO	BSI Indonesia	18/07/2026
EU-ISCC-Cert-ID230-20210006	ISCC	PT SBC Asia Sertifikasi	03/12/2023
00053944	ISO 9001:2015	PT Lloyd's Register Indonesia	02/07/2024

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Bukit Maradja POM	Nagori Marihat Bukit Village, Gunung Malela District, Simalungun Regency, Sumatera Utara Province, Indonesia.	3° 00' 44.26" N	99°14' 08.06" E
Bukit Maradja Estate	Nagori Marihat Bukit Village, Gunung Malela District, Simalungun Regency, Sumatera Utara Province, Indonesia.	3° 00' 04.03" N	99° 13' 24.90" E
Kerasaan Estate	Nagori Marihat Bukit Village, Gunung Malela District, Simalungun Regency, Sumatera Utara Province, Indonesia.	3° 03' 51.00" N	99° 15' 53.53" E
Timbang Deli Estate	Timbang Deli Village, Galang District, Deli Serdang Regency, Sumatera Utara Province – Indonesia	3° 27' 20.97" N	98° 53' 58.47" E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area) <input type="checkbox"/> Yes				
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Bukit Maradja Estate	2,911.14	97.71	169.09	3,177.94	91.60
Kerasaan Estate	2,175.05	26.42	160.56	2,362.03	92.08
Timbang Deli Estate	351.25	13.53	607.41	972.19	36.13
Total	5,437.44	137.66	937.06	6,512.16	83.50
Note:					

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6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Bukit Maradja Estate	357.00	1,011.11	862.29	626.80	2,500.20	357.00
Kerasaan Estate	247.18	679.09	797.88	517.49	1,994.46	247.18
Timbang Deli Estate	64.89	301.10	-	-	301.10	64.89
Total (ha)	669.07	1,991.30	1,660.17	1,144.29	4,795.76	669.07

Note: Only Mature area is considered as production area

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (May 2022 – April 2023)	Actual (March 2022 – February 2023)		Forecast (May 2023 – April 2024)
		Previous license period (Mar – Apr 2022)	Current license period (May 2022 – Feb 2023)	
Bukit Maradja Estate	64,810.91	14,277.24	46,796.11	64,500.00
Kerasaan Estate	53,051.36	12,815.83	39,696.64	52,110.00
Timbang Deli Estate	5,617.02	1,286.70	5,509.83	6,983.00
Total	123,479.29	120,382.35		123,593.00

Note:
The actual production of the estates above-mentioned during March 2022 – February 2023 has been taken into consideration as baseline for forecast of FFB production in the next year cycle (May 2023 – April 2023)

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (May 2022 – April 2023)	Actual (March 2022 – February 2023)		Forecast (May 2023 – April 2024)
		Previous license period (Mar – Apr 2022)	Current license period (May 2022 – Feb 2023)	
Nil		-	-	
Total		N/A		

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9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (May 2022 – April 2023)	Actual (March 2022 – February 2023)		Forecast (May 2023 – April 2024)
		Previous license period (Mar – Apr 2022)	Current license period (May 2022 – Feb 2023)	
Nil	-	-	-	-
Total	N/A	N/A		N/A

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	Mar-22	10,469.58	-	10,469.58
2	Apr-22	10,361.92	-	10,361.92
3	May-22	10,297.35	-	10,297.35
4	Jun-22	11,044.91	-	11,044.91
5	Jul-22	10,266.16	-	10,266.16
6	Aug-22	12,346.16	-	12,346.16
7	Sep-22	11,459.44	-	11,459.44
8	Oct-22	10,586.28	-	10,586.28
9	Nov-22	8,718.15	-	8,718.15
10	Dec-22	8,146.22	-	8,146.22
11	Jan-23	8,549.53	-	8,549.53
12	Feb-23	8,136.65	-	8,136.65
TOTAL		120,382.35		120,382.35

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10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (May 2022 – April 2023)	Actual (March 2022 – February 2023)		Forecast (May 2023 – April 2024)
	Previous license period (Mar – Apr 2022)	Current license period (May 2022 – Feb 2023)	
FFB	FFB		FFB
123,479.29 mt	20,831.50 mt	99,550.85 mt	123,593.00 mt
	TOTAL	120,382.35 mt	
CPO (OER: 23.5%)	CPO (OER: 23.67%)		CPO (OER: 24%)
29,017.59 mt	5,046.81 mt	23,447.69 mt	29,662.00 mt
	TOTAL	28,494.50 mt	
PK (KER: 4.9%)	PK (KER: 4.93%)		PK (KER: 5.5%)
6,173.90 mt	1,034.10 mt	4,900.75 mt	6,798.00 mt
	TOTAL	5,934.85 mt	

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Mar-22	2,478.29	514.25
2	Apr-22	2,568.52	519.85
3	May-22	2,440.95	499.95
4	Jun-22	2,606.86	509.85
5	Jul-22	2,425.63	482.35
6	Aug-22	2,949.83	593.58
7	Sep-22	2,738.87	566.14
8	Oct-22	2,524.82	562.58
9	Nov-22	2,013.13	442.89
10	Dec-22	1,850.59	421.55
11	Jan-23	1,978.79	433.74
12	Feb-23	1,918.22	388.12
	TOTAL	28,494.50	5,934.85

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11. Summary of Actual Volume sold					
Current License period (May 2022 – February 2023)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	17,844.26	2,516.85	-	4.30	20,405.41
PK (MT)	1,724.52	-	-	-	1,724.52
Credits	-	-	-	-	-
Previous License period (March 2022 – April 2022)					
CPO (MT)	-	3,783.31	-	0.10	3,783.41
PK (MT)	821.79	-	-	-	821.79
Credits	-	-	-	-	-

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)
1	PT. MN	TR-8fdae28b-17cc	666.4	-
2	PT. MN	TR-68ef9424-bb75	332.22	-
3	PT. MN	TR-d9fd1ca0-edb0	998.97	-
4	PT. MN	TR-1e93497b-a528	761.8	-
5	PT. MN	TR-a4c953ee-1d33	236.91	-
6	PT. MN	TR-6e7d3b05-aa77	999.68	-
7	PT. MN	TR-cee9aaf7-39af	249.54	-
8	PT. SM	TR-29b60d37-a9de	14.18	-
9	PT. SM	TR-d810d285-4392	107.76	-
10	PT. SM	TR-6f36b93e-cca9	249.53	-
11	PT. SM	TR-ec6af199-d496	249.67	-
12	PT. SM	TR-c98204d7-a587	249.7	-
13	PT. SM	TR-d812ee4a-5e60	249.55	-
14	PT. SM	TR-d22768b4-d4d4	392.39	-
15	PT. SM	TR-ace5f681-a995	604.71	-
16	PT. SM	TR-5ba5ef6a-0585	211.35	-
17	PT. SM	TR-0a9e6f47-b301	786.53	-
18	PT. SM	TR-9ee36d0a-6e3a	601.85	-
19	PT. SM	TR-aadf4771-b2fb	396.68	-

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20	PT. SM	TR-7bbdace0-5114	108.26	-
21	PT. SM	TR-b3487439-cda1	888.21	-
22	PT. SM	TR-54b40bd0-423e	650.00	-
23	PT. SM	TR-57b3b455-b3ae	996.82	-
24	PT. SM	TR-618b4696-d948	910.97	-
25	PT. SM	TR-f50bdea4-33e	88.07	-
26	PT. SM	TR-1d31862e-73d3	1420.32	-
27	PT. SM	TR-85c2bfde-a311	31.83	-
28	PT. SM	TR-a0afdebc-97bf	162.61	-
29	PT. SM	TR-fdbacf59-64d6	304.92	-
30	PT. SM	TR-2fc6c6c9-fc18	1000.35	-
31	PT. SM	TR-02e6060f-ab36	50.01	-
32	PT. SM	TR-d93aa49a-e7a2	947.43	-
33	PT. SM	TR-2762513a-a9ae	76.34	-
34	PT. SM	TR-dd1829a9-9123	469.55	-
35	PT. SM	TR-554e2e44-563a	103.24	-
36	PT. SM	TR-c27aa018-ef06	24.8	-
37	PT. SM	TR-a04d8eaa-64cf	293.27	-
38	PT. SM	TR-c503e9cc-c9f8	997.84	-
39	PT. SM	TR-7351d94a-8ece	-	24.36
40	PT. MN	TR-80516b6f-149a	-	33.11
41	PT. MN	TR-dcfb29ed-7d33	-	242.53
42	PT. SM	TR-46471d19-9b41	-	110.77
43	PT. SM	TR-ec12aad2-894e	-	58.29
44	PT. SM	TR-56830f5e-67bf	-	472.16
45	PT. SM	TR-ecf6704e-b857	-	27.84
46	PT. SM	TR-0ae98149-f5b2	-	468.91
47	PT. SM	TR-093d0eb7-c5ee	-	131.09
48	PT. SM	TR-7a517d75-5c99	-	50.95
49	PT. SM	TR-7b745351-5ae0	-	99.05
50	PT. SM	TR-59396a60-bb2c	-	400
51	PT. SM	TR-a4c953ee-1d33	-	427.25
TOTAL			17,884.26	2,546.31
Note:				

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11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	PT. SM	ISCC	809.55	-
2	PT. SM	ISCC	722.87	-
3	PT. SM	ISCC	774.54	-
4	PT. SM	ISCC	956.13	-
5	PT. SM	ISCC	92.94	-
6	PT. SM	ISCC	42.36	-
7	PT. SM	ISCC	656.15	-
8	PT. SM	ISCC	1,261.19	-
9	PT. SM	ISCC	882.33	-
10	PT. SM	ISCC	102.1	-
TOTAL			6,300.16	-
Note:				

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1	Transportation Claim	4.40	-
TOTAL		4.40	-
Note:			

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
1	-	-	-
TOTAL			-
Note:			

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (Not applicable)			Actual (Not applicable)			Forecast (Not applicable)		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			-			-			-
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)
	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL		N/A	N/A	N/A	N/A	N/A

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

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

Section 2: Assessment Process

Certification Body:

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

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

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **1 – 4 March 2023**. The audit programme is included as Section 2.3.

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

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

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

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

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.4.

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

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

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.

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

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Recertification 2)	Year 2 (ASA 2_1)	Year 3 (ASA 2_2)	Year 4 (ASA 2_3)	Year 5 (ASA 2_4)
Bukit Maradja POM	X	X	X	X	X
Bukit Maradja Estate	X	X	X	X	X
Kerasaan Estate	X	X	X	X	X
Timbang Deli Estate	X	X	X	X	X

Tentative Date of Next Visit: March 1, 2024 - March 4, 2024

Total Number of Mandays: 14.5 mandays

2.2 BSI Assessment Team

Name	Role	Competency
Imam Fakhrurozi (IF)	Team Leader	<p>Education: Holds a Bachelor Degree in Agriculture Technology and graduated from Gadjah Mada University, Yogyakarta, 2011.</p> <p>Work Experience: Has 2 years working experience in the oil palm industry, as a sustainability and HSE officer in oil palm Plantation Company in Indonesia and has more than 7 years working experience as an qualified RSPO and ISPO auditor.</p> <p>Training attended: Has completed the OHS Expert Training by Manpower Ministry of Indonesia, ISO 9001:2015 Lead Auditor Course, ISO 14001:2004 Lead Auditor Course, ISO 45001:2018 Lead Auditor Course, ISPO Lead Auditor, Lead Auditor of SMK3, Endorsed RSPO P&C Lead Auditor Course, ISO 37001:2016 Lead Auditor Course, Endorsed RSPO SCCS Lead Auditor Course, SMETA Requirements Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation Training, Endorsed Independent Smallholder Standard Auditor Training Course, Endorsed RSPO Refresher Courses.</p> <p>Language proficiency: Bahasa Indonesia and English.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of Environmental aspect-impacts, Occupational Health and Safety.</p>
Eko Purwanto (EP)	Team Member	<p>Education: Holds a Bachelor of Forestry from Forest Conservation Department, Faculty of Forestry, Bogor Institute of Agriculture (IPB), 2001.</p> <p>Work Experience: Has more than 9 years working experience at Oil Palm Plantation in East Kalimantan and the last position was Estate Manager. He has implementing good agricultural practice including integrated pest management and limited pesticides uses. Has 10 years working experience in auditing and qualified Lead Auditor for ISO 9001 management system and qualified Lead Auditor for RSPO and ISPO.</p>

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		<p>Training attended: Has completed SMETA Requirement Training, ISPO Permentan 38/2020, HCV-HCS Assessment Training, CQI and IRCA Certified ISO 45001:2018 Lead Auditor Course, ISO 37001:2016 Anti-bribery Management System Implementing Course, RSPO P&C 2018 Training, Sustainability Reporting Assurance Training, Endorsed RSPO P&C Lead Auditor Refresher Course, Endorsed RSPO Supply Chain Certification Refresher Course, RSPO NEXT Training Course For Lead Auditor by RSPO Secretariat, Elaborating on the RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing, RABQSA accredited Lead Auditor Training of Environment Management System, Roundtable on Sustainable Palm Oil (RSPO) Endorsed RSPO Green House Gas (GHG) Training for Trainer, Endorsed RSPO P&C Lead Auditor Course, Understanding Environmental Management System (EMS), Indonesia Sustainable Palm Oil (ISPO) Lead Auditor Training, Endorsed RSPO Supply Chain Certification (SCC) Lead Auditor Course, RABQSA accredited Lead Auditor Training of Quality Management System, and Endorsed Independent Smallholder Standard Auditor Course.</p> <p>Language proficiency: Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of mill and estate best management practices and supply chain for CPO mills.</p>
<p>Pratama Agung Sedayu</p>	<p>Team Member</p>	<p>Education: Holds a Bachelor Degree majoring Social Economic of Agriculture, University of Jenderal Soedirman.</p> <p>Work Experience: 12 years of practical auditing experience with several accredited Certification Bodies covering assessment against Organic programs, RSPO, FSC, Timber certification, ISO 9001 and ISO 14001. 2 years working experience as consultant on FSC and SVLK certification.. and independent verifier on BioCert, SDS under CAFÉ Practices program..</p> <p>Training attended: Has completed the ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISPO Lead Auditor Endorsed Course, Endorsed RSPO P&C Lead Auditor Course and Endorsed RSPO SCCS Lead Auditor Course, SMETA Requirements training, Endorsed Independent Smallholder Standard Auditor Training Course, Endorsed RSPO Refresher Courses.</p> <p>Language proficiency: Bahasa Indonesia and English</p> <p>Aspect covered in this audit: Legal, Social and Workers Welfare.</p>
<p>Yudwi Wisnu Rahmanto (YWR)</p>	<p>Team Member</p>	<p>Education: Holds a Bachelor Degree of Forestry, Faculty of Forestry, University of Gadjah Mada graduated in 2006.</p> <p>Work Experience: He has a combination of 12 years' experience as Agronomy Field Assistant and sustainability auditor including RSPO, ISPO, FSC, CAFÉ and Organic programs.</p> <p>Training attended: Has completed Quality Management System (QMS) 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, ISPO Auditor/Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing, RSPO Next Training Course for Lead Auditor, Online Training: FSC Auditor Transition Exam, e-Course UTZ</p>

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		<p>Programme, Endorsed RSPO P&C Lead Auditors Refresher Course, IRCA Lead Auditor Course ISO 9001:2015, Sustainability Reporting Assurance Training, IRCA ISO 14001:2015 Lead Auditor Course, IRCA ISO 45001:2015 Lead Auditor Course, ISO 37001:2016 Anti-bribery Management System Implementing Training Course, Endorsed RSPO Supply Chain Certification Refresher Course, Introductory Course for High Conservation Value (HCV) and High Carbon Stock (HCS) in Oil Palm Plantation, Pelatihan Refreshment Auditor ISPO sesuai Peraturan Menteri Pertanian No.38 tahun 2020, SMETA Requirements Training, and Endorsed Independent Smallholder Standard Auditor Training Course.</p> <p>Language proficiency: Bahasa Indonesia and English</p> <p>Aspect covered in this audit: Social aspect, HCV and Stakeholder Consultation.</p>
--	Peer Reviewer	<p>Education:</p> <p>Work Experience:</p> <p>Training attended:</p>

Accompanying Persons: -

Name	Role
Nil	-

2.3 Assessment Plan

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

Date	Time	Subjects	IF	YW	EP	PS
Wednesday, 01/03/2023	08.00 - 09.00	<p>Opening Meeting:</p> <ul style="list-style-type: none"> - Auditee presentation (Introduction of PIC, Profile of Certified Management Unit) // <i>Presentasi Auditee (Perkenalan PIC, Profil Perusahaan)</i> - Auditor Team presentation (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) // <i>Presentasi Tim Auditor (Perkenalan, Penjelasan Tujuan Audit, Ruang Lingkup Audit, Pembahasan Rencana Audit, Penentuan Sampel Audit, Penyampaian Transparansi dan Kerahasiaan)</i> 	√	√	√	√
	09.00 - 12.00	<p>Bukit Maradja POM:</p> <p>Field Observation // <i>Observasi Lapangan:</i></p> <ul style="list-style-type: none"> • RSPO Supply Chain (FFB Receiving, Weighbridge), Hazardous & Toxic Storage, Chemical Storage, Fire Control Simulation, Effluent Pond // <i>RSPO Supply Chain (Penerimaan TBS, Jembatan Timbang),</i> 	√	√	√	√

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Date	Time	Subjects	IF	YW	EP	PS
		<p><i>Gudang Limbah B3, Gudang Bahan Kimia, Simulasi Sarana Prasarana Pengendalian Kebakaran, Kolam IPAL.</i></p> <ul style="list-style-type: none"> Processing Station (Fertilizer, Tippler, Press, Clarification, Ripple Mill), Power Station, Workshop // <i>Stasiun Proses (Rebusan, Bantingan, Press, Klarifikasi, Ripple Mill), Ruang Genset, Bengkel.</i> 				
	12.00 - 14.00	Lunch Break // <i>Istirahat dan Makan Siang</i>	√	√	√	√
	14.00 – 16.30	<p>Bukit Maradja POM: Document review // <i>Tinjauan dokumen:</i></p> <ul style="list-style-type: none"> Verification of Supply Chain Data // <i>Verifikasi Data Rantai Pasok</i> Review of Basic Information Data, Time bound plan, partial certification verification // <i>Review Data Informasi Umum</i> Data verification of RSPO P&C (Best management practices Mill, OHS, EMS, Social and Labour) // <i>Verifikasi data RSPO P&C (Pengolahan dan Proses Pabrik, K3, Lingkungan, Sosial dan Tenaga Kerja)</i> 	√	√	√	√
	16.30 – 17.00	Wrap up meeting	√	√	√	√
Thursday, 02/03/2023	08.00 - 12.00	<p>Kerasaan Estate Field Observation and Worker interview: Aspect to be verified // <i>Aspek yang akan diverifikasi:</i></p> <ul style="list-style-type: none"> Implementation of Legal aspect (boundaries, occupied land, disputes – if any) // <i>Implementasi aspek legal (tata batas, lahan akupasi, sengketa lahan – jika ada)</i> Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) // <i>Implementasi Aspek Agronomi (Panen & Transportasi, Pemupukan, Aplikasi Pestisida, Perawatan Jalan, Monitoring Pengendali Hayati, Aplikasi Janjang Kosong)</i> Implementation of Environmental, Conservation and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) // <i>Implementasi Aspek Lingkungan, Konservasi dan Pengelolaan Limbah (Inspeksi Gudang Bahan Kimia, Pupuk, Gudang Limbah B3, Workshop, Fasilitas Pengendali Kebakaran, Pengelolaan Sampah dan Limbah)</i> 		√	√	√

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Date	Time	Subjects	IF	YW	EP	PS
		<ul style="list-style-type: none"> Implementation of Occupational Health & Safety Aspect // <i>Implementasi Keselamatan dan Kesehatan Kerja</i> Implementation of Employment Procedure and Mechanism Aspect // <i>Implementasi Prosedur dan mekanisme Aspek Ketenagakerjaan</i> Observation of Workers Facilities (Housing, School, Worship Place) // <i>Observasi Fasilitas Pekerja (Perumahan, Sekolah, Sarana Ibadah)</i> 				
	08.00 - 12.00	Stakeholder Consultation with interested and affected parties by phone // <i>Konsultasi stakeholder dengan pihak berkepentingan dan terdampak melalui telepon</i> <ul style="list-style-type: none"> Dinas Lingkungan Hidup Kab. Simalungun Dinas Tenaga Kerja dan Transmigrasi Kab. Simalungun Dinas Perkebunan Kab. Simalungun Dinas Penanaman Modal dan Perijinan Terpadu Satu Pintu Kab. Simalungun Kantor Pertanahan Kab. Simalungun Kepala Desa, Ketua Koperasi, Tokoh Masyarakat, Kontraktor Angkut TBS. 	√			
	12.00 - 14.00	Lunch Break // <i>Istirahat dan Makan Siang</i>	√	√	√	√
	14.00 - 16.30	Kerajaan Estate Document Review: Aspect to be verified // <i>Aspek yang akan diverifikasi:</i> Principle 1: Behave ethically and transparently Principle 2: Operate legally and respect rights Principle 3: Optimize productivity, efficiency, positive impact, and resilience Principle 4: Respect community and human rights and deliver benefit Principle 5: Support smallholder inclusion Principle 6: respect workers' rights and conditions Principle 7: Protect the environment, conserve biodiversity, and ensure sustainable management of natural resources		√	√	√
		Interview at Kerajaan Estate: <ul style="list-style-type: none"> Gender Committee Worker Union Sample of workers Local contractor 	√			
	16.30 - 17.00	Wrap up meeting	√	√	√	√

Date	Time	Subjects	IF	YW	EP	PS
Friday, 03/03/2023	08.00 – 12.00	<p>Bukit Maradja Estate</p> <p>Field Observation and Worker interview:</p> <p>Aspect to be verified // <i>Aspek yang akan diverifikasi:</i></p> <ul style="list-style-type: none"> • Implementation of Legal aspect (boundaries, occupied land, disputes – if any) // <i>Implementasi aspek legal (tata batas, lahan akupasi, sengketa lahan – jika ada)</i> • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) // <i>Implementasi Aspek Agronomi (Panen & Transportasi, Pemupukan, Aplikasi Pestisida, Perawatan Jalan, Monitoring Pengendali Hayati, Aplikasi Janjang Kosong)</i> • Implementation of Environmental, Conservation and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) // <i>Implementasi Aspek Lingkungan, Konservasi dan Pengelolaan Limbah (Inspeksi Gudang Bahan Kimia, Pupuk, Gudang Limbah B3, Workshop, Fasilitas Pengendali Kebakaran, Pengelolaan Sampah dan Limbah)</i> • Implementation of Occupational Health & Safety Aspect // <i>Implementasi Keselamatan dan Kesehatan Kerja</i> • Implementation of Employment Procedure and Mechanism Aspect // <i>Implementasi Prosedur dan mekanisme Aspek Ketenagakerjaan</i> • Observation of Workers Facilities (Housing, School, Worship Place) // <i>Observasi Fasilitas Pekerja (Perumahan, Sekolah, Sarana Ibadah)</i> 	√	√	√	√
	12.00 – 14.00	Lunch Break // <i>Istirahat dan Makan Siang</i>	√	√	√	√
	14.00 – 16.30	<p>Bukit Maradja Estate</p> <p>Document Review:</p> <p>Aspect to be verified // <i>Aspek yang akan diverifikasi:</i></p> <p>Principle 1: Behave ethically and transparently</p> <p>Principle 2: Operate legally and respect rights</p> <p>Principle 3: Optimize productivity, efficiency, positive impact, and resilience</p> <p>Principle 4: Respect community and human rights and deliver benefit</p> <p>Principle 5: Support smallholder inclusion</p> <p>Principle 6: respect workers’ rights and conditions</p>		√	√	√

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Date	Time	Subjects	IF	YW	EP	PS
		Principle 7: Protect the environment, conserve biodiversity, and ensure sustainable management of natural resources				
		Interview: <ul style="list-style-type: none"> • Gender Committee • New Mother • Worker Union • Sample of workers 	√			
	16.30 – 17.00	Wrap up meeting	√	√	√	√
Saturday, 04/03/2023	08.00 - 12.00	Timbang Deli Estate Field Observation and Worker interview: Aspect to be verified // <i>Aspek yang akan diverifikasi:</i> <ul style="list-style-type: none"> • Implementation of Legal aspect (boundaries, occupied land, disputes – if any) // <i>Implementasi aspek legal (tata batas, lahan akupasi, sengketa lahan – jika ada)</i> • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) // <i>Implementasi Aspek Agronomi (Panen & Transportasi, Pemupukan, Aplikasi Pestisida, Perawatan Jalan, Monitoring Pengendali Hayati, Aplikasi Janjang Kosong)</i> • Implementation of Environmental, Conservation and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) // <i>Implementasi Aspek Lingkungan, Konservasi dan Pengelolaan Limbah (Inspeksi Gudang Bahan Kimia, Pupuk, Gudang Limbah B3, Workshop, Fasilitas Pengendali Kebakaran, Pengelolaan Sampah dan Limbah)</i> • Implementation of Occupational Health & Safety Aspect // <i>Implementasi Keselamatan dan Kesehatan Kerja</i> • Implementation of Employment Procedure and Mechanism Aspect // <i>Implementasi Prosedur dan mekanisme Aspek Ketenagakerjaan</i> • Observation of Workers Facilities (Housing, School, Worship Place) // <i>Observasi Fasilitas Pekerja (Perumahan, Sekolah, Sarana Ibadah)</i> 	√	√	√	√
	12.00 - 14.00	Lunch Break // <i>Istirahat dan Makan Siang</i>	√	√	√	√
	14.00 - 15.30	Timbang Deli Estate Document Review:	√	√	√	√

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Date	Time	Subjects	IF	YW	EP	PS
		Aspect to be verified // <i>Aspek yang akan diverifikasi:</i> Principle 1: Behave ethically and transparently Principle 2: Operate legally and respect rights Principle 3: Optimize productivity, efficiency, positive impact, and resilience Principle 4: Respect community and human rights and deliver benefit Principle 5: Support smallholder inclusion Principle 6: respect workers' rights and conditions Principle 7: Protect the environment, conserve biodiversity, and ensure sustainable management of natural resources				
	15.30 – 16.00	Report Preparation and Auditor Discussion	√	√	√	√
	16.00 – 17.00	Closing Meeting <ul style="list-style-type: none"> • Presentation of audit findings (Noteworthy Positive Component, Non-Conformities, OFI, Timeline of CAR's, Conclusion) // <i>Penyampaian hasil audit (Catatan Komponen Positif, Ketidaksesuaian, OFI, Batas Waktu Perbaikan dan Kesimpulan)</i> • Comments, Responses and Questions // <i>Komentar, Tanggapan dan Diskusi</i> 	√	√	√	√

Section 3: Assessment Findings

Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Yes. Timebound plan for SIPEF Group including all estate and mill. The data in timebound plan verified against the membership information in RSPO website.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	No. Some estate waiting for land title issuance. RSPO Secretariat approval for estate and mill not yet certified obtained on 22 December 2022.	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	Latest acquisition PT. Asri Rimba Wirabakti in Bengkulu Province came under PT. Mukomuko Agro Sejahtera and certified in June 2022. Latest acquisition for PT. Agrical in Bengkulu Province came under PT. Mukomuko Agro Sejahtera have undergone RSPO NPP process.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	So far, the deviations periods are acceptable and justifiable. There was no deliberate delay by the company.	Complied
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Yes there has been changes in timebound plan. The changes are acceptable as the control of being certified is not on the hands of the Company due to awaiting for land title (Hak Guna Usaha/HGU) on progress and FPIC on process. This changes have been informed to RSPO Secretariat and obtained approval on 22 December 2022.	Complied
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	All lapses of implanting the original plan are justified base on the awaiting for the land title (Hak Guna Usaha/HGU) and/or awaiting for full estate development.	Complied
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	There is no fundamental failure as all delays are justified as stated in TBP.	Complied
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance	Previously prior to certification, PT. Umbul Mas Wisesa and PT. Toton Usaha Mandiri had	Complied

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<p>with RSPO P&C criterion 7.12.</p>	<p>liabilities. The compensation plan have been approved by the Compensation Task Force during the staged implementation of the RaCP between May 2014 and November 2015.</p>	
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>All the new development under the parent company SIPEF Group has undergone NPP and published in the RSPO website:</p> <p>PT. Agro Muara Rupit</p> <ul style="list-style-type: none"> • https://rspo.org/certification/new-planting-procedure/public-consultations/sipef-group-pt-agro-muara-rupit-iii-and-iv-pt-amr • https://rspo.org/certification/new-planting-procedure/public-consultations/sipef-pt-agro-muara-rupit <p>PT. Agro Kati Lama</p> <ul style="list-style-type: none"> • https://rspo.org/certification/new-planting-procedure/public-consultations/sipef-pt-agro-kati-lama-phase-ii <p>PT. Agro Rawas Ulu</p> <ul style="list-style-type: none"> • https://rspo.org/certification/new-planting-procedure/public-consultations/sipef-pt-agro-rawas-ulu-new-planting-assessment-call-for-comments • https://rspo.org/certification/new-planting-procedure/public-consultations/sipef-pt-agro-rawas-ulu-new-planting-assessment-call-for-comments-1 • https://rspo.org/certification/new-planting-procedure/public-consultations/sipef-pt-agro-rawas-ulu-new-planting-assessment-call-for-comments-1 <p>PT. Bandar Sumatra Indonesia</p> <ul style="list-style-type: none"> • https://rspo.org/certification/new-planting-procedure/public-consultations/sipef-pt-bandar-sumatra-indonesia-bandar-pinang-estate 	<p>Complied</p>
<p>Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p> <p><i>Note:</i> <i>The RSPO RaCP tracker shall be checked to confirm</i></p>	<p>The assessment team has conducted a search in internet to confirm that there is a lodged land conflict that was recorded as complaint under RSPO Case Tracker; raised by individual on those units that have not been certified.</p>	<p>Complied</p>

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<p>for any land conflicts/Liabilities https://www.rspo.org/certification/remediation-and-compensation/racp-tracker.</p>	<p>RSPO Case Tracker recorded complaint to PT. Agro Kati Lama, date complaint submitted 22 January 2021. The complainant brought forward the issue of fraudulent land title to RSPO. The complainant claimed that his land was fraudulently sold by his cousin to PT. Agro Muara Rupit, a subsidiary of SIPEF Group.</p> <p>On 20 December 2018, the complaint is officially closed. The case tracker available on link https://askrspo.force.com/Complaint/s/case/5090000028Es1JAAS/detail</p> <p>Based on RaCP tracker in RSPO website 20 February 2023 as follows:</p> <ul style="list-style-type: none"> • MU's with potential liability: 5 • LUCA submitted (MU's): 5 • LUCA's review completed (MU's): 5 • Concept Note required (MU's): 5 • Concept Note submitted (MU's): 4 • Concept Note approved (MU's): 3 • Compensation Plan submitted (MU's): 3 • Compensation Plan endorsed (MU's): 3 • Remediation Plan required (MU's): 1 • Remediation Plan submitted (MU's): 1 • Remediation Plan approved (MU's): 1 	
<p>Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2</p>	<p>No those SIPEF Management Unit that have not been certified.</p> <p>RSPO Case Tracker recorded complaint to PT. Agro Kati Lama. The case tracker available on link https://askrspo.force.com/Complaint/s/case/5000o000039f18kAAA/detail</p> <p>Date complaints submitted 22 January 2021. Date complaints accepted 5 March 2021. The complainant brought forward the issue of:</p> <ul style="list-style-type: none"> -The daily casual workers are paid below the minimum wage set out by the Musi Rawas District Government; -The daily casual workers are not protected and no remedy available for work accidents; -The daily casual workers are not equipped with personal protection equipment [PPE] and are not equipped with working tools; 	<p>Complied</p>

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	<p>-The daily casual workers did not receive festive allowance in accordance with the regulation;</p> <p>-The daily casual workers, who are hired through the third party, do not get a pay slip. The amount written in the payment receipt is without formal stamp and without the name of the party who rendered the payment.</p> <p>SIPEF correspond with RSPO Grievance Manager – Indonesia to follow up the complaint on 16 March 2021, 19 March 2021 with highlight that the complainant has decided to resolve the complaint through mediation by RSPO Dispute Settlement Forum/DSF.</p> <p>On 1 April 2021, SIPEF sent formal response to the complaint, addressed to RSPO Grievance Manager. The latest update is on 25 August 2021 where the first pre-mediation was complete and pending finalization of the mediation process agreement.</p> <p>On 16 June 2022, Complaint Panel has reviewed and deliberated on the Mediation Settlement Agreement between parties and reach decision to close the Complaint.</p>	
<p>Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1</p>	<p>No legal non-compliance noted. The assessment team has conducted a search in internet to confirm that there is not new comments or dispute raised by the communities on those units that have not been certified.</p>	<p>Complied</p>
<p>Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.</p>	<p>Internal audit for PT. Bandar Pinang Indonesia has been conducted on 20-21 September 2022. Report of internal audit completed on 26 September 2022 with reference to RSPO Certification System. Reference criteria of internal audit covered Criteria 2.1, 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12. 9 Observations issued by internal audit team.</p> <p>Internal audit for PT. Citra Sawit Mandiri has been conducted on 11-12 October 2022. Report of internal audit completed on 17 October 2022 with reference to RSPO Certification System. Reference criteria of internal audit covered Criteria 2.1, 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12. 6 Observations issued by internal audit team.</p>	<p>Complied</p>

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	Positive assurance statement already justified within the Internal Audit Checklist.	
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?	Previously prior to certification, PT. Umbul Mas Wisesa and PT. Toton Usaha Mandiri had liabilities. The compensation plan have been approved by the Compensation Task Force during the staged implementation of the RaCP between May 2014 and November 2015.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	No negative comment as at audit in PT. Tolan Tiga Indonesia from stakeholders.	Complied

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
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.	PT. Tolan Tiga Indonesia – Bukit Maradja POM does not have scheme smallholder. The plantation business permit for CH issued before 2007, hence no obligation for scheme smallholder.	Complied

Approved Time Bound Plan

Name of company	Name of Mill	Location	Supply Base	TBP	Target Year for RSPO
PT. Agro Muko	Muko Muko POM	Mukomuko Regency, Bengkulu Province, Indonesia	Muko Muko Estate, Sei Betung Estate, Tanah Rekah Estate, Talang Petai Estate, Sei Kiang Estate and KMD	2011	Certified
	Bunga Tanjung POM	Mukomuko Regency, Bengkulu Province, Indonesia	Bunga Tanjung Estate, Air Bikuk Estate, Air Buluh Estate and KMD	2011	Certified
Air Manjunto Estate, Malin Deman Estate			2014	Certified	
PT Asri Rimba Wirabhakti (acquisition in 2018) – Sei Teramang Estate			2022	Certified June 2022	
PT. Mukomuko Agro Sejahtera			Batu Kuda Estate	2025	NPP On process
PT. Tolan Tiga	Bukit Maradja POM	Simalungun Regency, North Sumatera, Indonesia	PT Eastern Sumatra Indonesia – Bukit Maradja Estate PT Kerasaan Indonesia – Kerasaan Estate	2010	Certified May 2010
			PT Timbang Deli Indonesia	2018	Certified in 2018 as supply base of Bukit Maradja POM
	Perlabian POM	Labuhan Batu Selatan Regency, North Sumatera, Indonesia	Perlabian Estate and Tolan Estate.	2010	Certified May 2010
PT. Umbul Mas Wisesa	Umbul Mas Wisesa (UMW) POM	Labuhan Batu Selatan Regency, North Sumatera, Indonesia	UMW South Estate, UMW North Estate PT Toton Usaha Mandiri Estate	2014	Certified in March 2015
PT. Agro Kati Lama	Kati Lama POM	Musirawas Regency, South Sumatera, Indonesia	Agro Kati Lama North Estate, Agro Kati Lama South Estate, Agro Kati Lama East Estate, Koperasi Beringin Jaya	2026	Certification to take place after obtaining HGU (HGU on process); An NPP submitted in 2019 to cover new areas licenced at the end of 2018.
PT. Agro Rawas Ulu	No mill	Musirawas Regency, South Sumatera, Indonesia	Agro Rawas Ulu East Estate, Agro Rawas Ulu West Estate, Koperasi Rawas Jaya.	2026	Part of Muara Rupit POM supply base;

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Name of company	Name of Mill	Location	Supply Base	TBP	Target Year for RSPO
					Certification to take place after obtaining HGU (HGU on process).
PT. Agro Muara Rupit	Muara Rupit POM	Musirawas Regency, South Sumatera, Indonesia	Agro Muara Rupit East Estate, Agro Muara Rupit West Estate, Agro Muara Rupit South Estate, Koperasi Rempan Jaya.	2026	Certification to take place after obtaining HGU (HGU on process); An NPP submitted in 2019 to cover new areas licenced at the end of 2018.
Hargy Oil Palm Limited (HOPL)	Hargy POM	East of Bialla, West New Britain Province, PNG	Hargy Estate	2009	Certified in April 2009
	Navo POM	50 Kms East of Bialla, West New Britain Province, PNG	Navo Estate, Bakada Estate and Mengen Estate	2009	Certified in April 2009
	Barema POM	30 km East of Bialla, West New Britain Province, PNG	Barema Estate	2014	Certified in April 2014
PT. Dendymarker Indah Lestari	Dendymarker POM	Musirawas Utara Regency, South Sumatera Province, Indonesia	Sei Mandang Estate, Sei Liam Estate	2015	Acquired on 1 August 2017. Certified in 2015.
PT. Citra Sawit Mandiri	No mill	Labuhanbatu Regency, North Sumatera Province	Citra Sawit Mandiri Estate	2024	Certification to take place after HGU, following review by RSPO.
PT. Bandar Sumatra Indonesia	No mill	Kecamatan Bintang Bayu, Kabupaten Serdang Bedagai, North Sumatra Indonesia	Bandar Pinang Estate	2025	Rubber plantation conversion. NPP submitted in July 2021

3.3 Details of Nonconformities

The nonconformities are listed below. The findings summary of the assessment by criteria are listed in Appendix A. During this Assessment there were 0 Critical; 0 Minor nonconformities and 0 OFI Opportunity For Improvement raised.

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

Opportunity for Improvements	
OFI #	Description
OFI 1	-

Positive Findings	
PF #	Description
PF 1	-

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	Nil	Issued Date	-
Due Date	-	Closure Date	-
Indicator & Category (Critical / Minor)	-		
Statement of Nonconformity:	-		

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Requirement Reference:	-
Objective Evidence:	-
Corrections:	-
Root Cause Analysis:	-
Corrective Actions:	-
Assessment Conclusion:	-
Effectiveness Closure (for previous audit closed Critical NC):	-

Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: Clause 3.2.1 The management of Bukit Maradja Palm Oil Mill has carried out road repairs in the form of piling up sands, stones, and making outlets for the period from 2021 to February 2022. Road conditions during audit can also be passed by large vehicles (CPO and PK trucks). Furthermore, the Mill can also show the 2023 budget for road repairs at the Mill location, starting from the gate to the dispatch station. However, the current condition of the road next after the weighbridge consider immediate attention.</p> <p>Verification / Follow-up actions: During ASA 2-3 – year 2023, the auditor team has observed the condition of the road next after the weighbridge was in good performance and condition.</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1033270M1	Major	RSPO P&C 2.1.1	03/03/2014	Closed on 13/05/2014
1033270M2	Major	RSPO P&C 5.3.2	03/03/2014	Closed on 13/05/2014
1033270M3	Major	RSPO P&C 5.6.2	03/03/2014	Closed on 13/05/2014
1033270N1	Minor	RSPO P&C 2.1.4	03/03/2014	Closed on 28/03/2015
1033270N2	Minor	RSPO P&C 4.7.4	03/03/2014	Closed on 28/03/2015
1033270N3	Minor	RSPO P&C 4.7.5	03/03/2014	Closed on 28/03/2015
1033270N4	Minor	RSPO P&C 4.7.5	03/03/2014	Closed on 28/03/2015
1170504M1	Major	RSPO P&C 6.3.1	28/03/2015	Closed on 22/04/2015
1170504M2	Major	RSPO Supply Chain Certification Standard	28/03/2015	Closed on 22/04/2015

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		(November 2014) – clause D.3.1		
1170504N1	Minor	RSPO P&C 2.2.5	28/03/2015	Closed on 18/03/2016
1170504N2	Minor	RSPO P&C 5.3.3	28/03/2015	Closed on 18/03/2016
1170504N3	Minor	RSPO P&C 6.1.4	28/03/2015	Closed on 18/03/2016
1170504N4	Minor	RSPO P&C 6.9.3	28/03/2015	Closed on 18/03/2016
1607838-201803-M1	Major	RSPO Supply Chain Certification Standard (June 2017) – clause D.4.2	24/03/2018	Closed on 16/04/2018
1754045-201903-M1	Major	RSPO Supply Chain Certification Standard (June 2017) General Chain of Custody Requirement-Clause 5.7.2	23/03/2019	Closed on 03/05/2019

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 Bukit Madraja POM Certification Unit’s environmental and social performance, legal and any known dispute issues.

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as below.

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Local Government Department	<ul style="list-style-type: none"> • Manpower Office of Simalungun • Plantation Office of Simalungun • Environmental Office of Simalungun • Land Office of Simalungun 	Phone interview
Contractor	<ul style="list-style-type: none"> • UD Sejahtera 	Phone interview
Local NGO	<ul style="list-style-type: none"> • LSM Press 	Face to face interview
Local Communities	<ul style="list-style-type: none"> • Village of Kerasaan I 	Face to face interview

	<ul style="list-style-type: none"> Village of Bandar Siantar Village of Timbang Deli 	
Internal	<ul style="list-style-type: none"> Gender Committee New Mother – Mrs Nanda Sri Wardani Serikat Pekerja Bukit Maradja Mandiri (SPBUM) 	Face to face interview

Stakeholders comment	
1	<p>Feedbacks: Manpower Office of Simalungun</p> <ul style="list-style-type: none"> PT Eastern Sumatera Indonesia and its worker union established collective work agreement. PT Eastern Sumatera Indonesia has established safety committee for company operation. PT Eastern Sumatera Indonesia regularly submit the safety committee report. <p>Audit Team verification and response: Positive feedback</p>
2	<p>Feedbacks: Plantation Office of Simalungun</p> <ul style="list-style-type: none"> PT Eastern Sumatera Indonesia regularly report the plantation management. Communication between company and Plantation Office during 2022 is good. Plantation license is still in accordance with company activities, including type of commodities. No negative issues received according to the company for the last 12 months. <p>Audit Team verification and response: Positive feedback</p>
3	<p>Feedbacks: Environmental Office of Simalungun Regency</p> <ul style="list-style-type: none"> During ASA 2–3-year 2023, there was no changes of environment monitoring and management plan. All the environment documents are still valid, including waste permits, aspect impacts, etc. Environmental report already submitted on time through SIMPEL application nor directly sending hardcopy to environmental office (sample: 1st and 2nd Semester year 2022) During 2022, there were no pollution report or negative issues from communities against the PT Eastern Sumatera Indonesia <p>Audit Team verification and response: Positive comments.</p>
4	<p>Feedbacks: Land Office of Simalungun</p> <ul style="list-style-type: none"> Process renewal of land title is in progress from provincial land office. Currently, re-measurement of land title is waiting for the provincial land office team. <p>Audit Team verification and response: <ul style="list-style-type: none"> Bukit Maradja Estate: to the extension of the HGU, the Land Office of Simalungun Regency in 1997 issued a HGU Certificate No.2 of 1997 located in Pematang Sakhuda Village on October 16, 1997 with </p>

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	<p>an area of 3,177.94 Ha in accordance with Letter of Measurement No. 02.09.03.34.2.00348 / 1997 dated 16 October 1997. The expiration period for the extension of the HGU certificate is on 31 December 2023.</p> <ul style="list-style-type: none"> • Kerajaan Esate: received an extension of the HGU for a period of 25 years as stated in the Decree of the state minister for Agrarian Affairs / Head of the National Land Agency No 90 / HGU / BPN / 97 dated 5 August 1997 which took effect from 1 January 1999 to 31 December 2023 with an area of 2,362.03 Ha. • Timbang Deli Estate: received an extension of the HGU for a period of 25 years as stated in the Decree of the State Minister for Agrarian Affairs / Head of the National Land Agency No 69 / HGU / BPN / 97 dated 10 July 1997 which took effect from 1 January 1999 to 31 December 2023 with an area of 972.19 Ha. <p>The process of renewal land title is in progress from land office of Simalungun Regency,</p>
<p>5</p>	<p>Feedbacks: UD Sejahtera</p> <ul style="list-style-type: none"> • PT Eastern Sumatera Indonesia are frequent purchased several materials and no outstanding payment since cooperates for years. • No negative issues raise, all information are disseminated in good communication. <p>Audit Team verification and response: Positive comments.</p>
<p>6</p>	<p>Feedbacks: LSM Press</p> <ul style="list-style-type: none"> • PT Eastern Sumatera Indonesia is good company. Communication with stakeholders is in positive way. Press NGO (LSM Pres) always monitored all the activities of PT Eastern Sumatera, from environment, social, legal and community aspects, no infringement is occurring. • PT Eastern Sumatera Indonesia are prioritizing local workers to be hires, there is no issues in regards of manpower in 2022 <p>Audit Team verification and response: Positive comments.</p>
<p>7</p>	<p>Feedbacks: Village of Kerasaan I, Village of Bandar Siantar, Village of Timbang Deli</p> <ul style="list-style-type: none"> • PT Eastern Sumatera Indonesia gave positive impact to the communities. Particularly access for grass collection inside the plantation and collecting palm stick for broom. • Most of villagers are assisted with company program, such as road maintenance, fishery, cattle, etc. • Worker recruitment is communicated with village staff and the company prioritizing local communities. • No negative issues raise in 2022 up to ASA 2-3 <p>Audit Team verification and response: Positive comments.</p>
<p>8</p>	<p>Feedbacks: New Mother – Mrs Nanda Sri Wardani</p> <ul style="list-style-type: none"> • PT Eastern Sumatra Indonesia provide the facilities for new mother. • The company provides sufficient opportunity for female worker to breastfeed their children. <p>Audit Team verification and response: Positive comments.</p>

9	<p>Feedbacks: Serikat Pekerja Bukit Maradja Mandiri (SPBUM) and Gender Committee</p> <ul style="list-style-type: none"> • The collective work agreement discussed, agreed, and registered with Eastern Sumatera Indonesia • The collective work agreement stipulated the rights and obligation of company and the rights and obligations of worker. • Communication with management through regular meeting is good.
	<p>Audit Team verification and response: Positive comments.</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
Nil	-	-	-	-	-
<p>Note: Update during ASA 2-3 – year 2023, that PT. Eastern Sumatera Indonesia – Bukit Maradja POM and its supply bases has been operated since the Netherland Indie era and there was no new land expansion after 2005. Current existing plantation are the third generation/ cycle. It is deemed there is no more previous land owner/user exist.</p>					

Previous land owner / user comment	
	<p>Feedbacks:</p>
	<p>Audit Team verification and response:</p>

3.5 Impartiality and conflict of interest

During this assessment there was 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 PT Easter Sumatra Indonesia – Bukit Maradja POM has complied with the Indonesia National Interpretation 2020 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that PT Easter Sumatra Indonesia – Bukit Maradja POM is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Imam Fakhrurozi	Name: Sander Van Den Ende
Company Name: On behalf BSI Services Malaysia Sdn Bhd	Company Name: PT Eastern Sumatra Indonesia – Bukit Maradja POM
Title: Lead Auditor	Title: Regional Director Sustainability
Signature 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
Date: 27 March 2023	Date: 29 March 2023

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance	
<p>Principle 1: Behave ethically and transparently Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.</p>			
<p>Criteria 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.</p>			
<p>1.1.1</p>	<p>(C) Management documents that are specified in the RSPO P&C are made publicly available.</p>	<p>List of document available for public from PT. Eastern Sumatra Indonesia – Estate and POM as in “Dokumen-dokumen yang Tersedia untuk Umum”, update 28 January 2023:</p> <ul style="list-style-type: none"> - Certificate of Land Rights in form of “Sertifikat No.2 Desa Pematang Sakhuda” - Cultivation right in form of “Perizinan Usaha Berbasis Resiko Nomor Induk Berusaha No.8120317022745; - Cultivation Right in form of “Izin Usaha Tetap No.392/T/Kehutanan Perkebunan/1998”; “Surat Pendaftaran Usaha Perkebunan sebagai Izin Usaha Tetap No.208/Menhutbun-VII/2000”; - Plan and Impact Assessment relating to Environmental and Social Impact as in “Penilaian Dampak Sosial dan Lingkungan – YASBI 2010”; “Perpanjangan Izin Pengkajian Pemanfaatan Air Limbah Industri Air Kelapa Sawit pada Tanaman Perkebunan Kelapa Sawit No.188.45/833/Sekrt-2015”; “Dokumen Evaluasi Lingkungan Hidup No.188.45/833/Sekrt-2015”; “Izin pemanfaatan Janjangan Kosong dan Limbah Cair untuk Komposting No.188.45/869/Sekrt-2015”. - Plan and Impact Assessment relating to Environmental and Social Impact as in “Laporan-laporan Pelaksanaan RKL/RPL setiap semester” - Program Kesehatan dan Keselamatan Kerja - Continuous Improvement Plan “Rencana Perbaikan Berkelanjutan” - Human Right Policy as in “Kebijakan Perusahaan” 	<p>Complied</p>

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		<ul style="list-style-type: none"> - Pollution and reduction plan "Rencana Pengurangan dan Pencegahan Polusi" - Public summary of the certification Assessment Report "Rangkuman Publik dan Laporan Hasil Sertifikasi" - Detail of Complaint and Grievance "Rekaman Keluh Kesah Internal dan Eksternal" - "Prosedur Pemberian Tanggapan atas Permintaan Informasi No.ENC-01-11/04-03-2019/Rev.1" <p>List of document available for public from Kerasaan Estate as in "Dokumen-dokumen yang Tersedia untuk Umum", update 5 January 2023:</p> <ul style="list-style-type: none"> - Deed of establishment "Akta Pendirian PT. Kerasaan Indonesia No.19" - Cultivation Right in form of "Surat Pendaftaran Usaha Perkebunan No.180/Menhutbun /VII/1998"; "Izin Usaha Tetap No.400/T/Kehutanan Perkebunan/1998"; "Nomor Induk Berusaha No.81.2021.90932936". - Certificate of Land Rights in form of "Sertifikat No.1/1997" - Plan and Impact Assessment relating to Environmental and Social Impact as in "Dokumen Revisi UKL-UPL PT. Kerasaan Indonesia No.700/109/BLH/2009"; "Penilaian Dampak Sosial dan Lingkungan (Social and Environmental Impact Assessment) by YASBI"; "Laporan-laporan Pelaksanaan RKL/RPL setiap semester"; "Izin Penyimpanan Sementara Limbah B3 No.503/29/17.4/2020" - HCV assessment "Penilaian NKT/HCV PT. Kerasaan Indonesia-Kerasaan Estate di Simalungun, Sumatera Utara oleh YASBI"; - OSH Plan "Program Kesehatan dan Keselamatan Kerja" - Continuous Improvement Plan "Rencana Perbaikan Berkelanjutan" - Human Right Policy as in "Kebijakan Perusahaan" - Pollution and reduction plan "Rencana Pengurangan dan Pencegahan Polusi" 	
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		<ul style="list-style-type: none"> - Public summary if the certification Assessment Report "Rangkuman Publik dan Laporan Hasil Sertifikasi" - Detail of Complaint and Grievance "Rekaman Keluh Kesah Internal dan Eksternal" - Procedure for information request and response "Prosedur Pemberian Tanggapan atas Permintaan Informasi No.ENC-01-11/04-03-2019/Rev.1" - Negotiation procedure under land compensation procedure "Prosedur Ganti Rugi Lahan No.LCA 01-01/21-02-2022/Rev.3" <p>List of document available for public from Timbang Deli Estate as in "PT. Timbang Deli Indonesia Dokumen-dokumen yang Tersedia untuk Umum", update 2 January 2022:</p> <ul style="list-style-type: none"> - Deed of establishment "Akta Pendirian PT. Timbang Deli Indonesia No.AHU098039.AH.01.02" - Cultivation Right in form of "Surat Pendaftaran Usaha Perkebunan No.209/Menhutbun.VII/2000"; "Izin Usaha Tetap No.386/T/Kehutanan Perkebunan/1998"; "Nomor Induk Berusaha No.8120118072494"; Siperibun PT. Timbang Deli Indonesia. - Certificate of Land Rights in form of "Sertifikat No.02.04.19.20.00004" - Plan and Impact Assessment relating to Environmental and Social Impact as in "Dokumen Revisi UKL-UPL PT. Timbang Deli Indonesia"; "Penilaian Dampak Sosial dan Lingkungan (Social and Environmental Impact Assessment) oleh Koompasia Enviro Institute"; "Laporan-laporan Pelaksanaan RKL/RPL setiap semester"; "Izin Penyimpanan Sementara Limbah B3 No.159 Tahun 2019" - HCV assessment "Penilaian NKT/HCV PT. Timbang Deli Indonesia oleh Koompasia Enviro Institute"; - OSH Plan "Program Kesehatan dan Keselamatan Kerja" 	
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		<ul style="list-style-type: none"> - Continuous Improvement Plan "Rencana Perbaikan Berkelanjutan" - Human Right Policy as in "Kebijakan Perusahaan" - Pollution and reduction plan "Rencana Pengurangan dan Pencegahan Polusi" - Public summary of the certification Assessment Report "Rangkuman Publik dan Laporan Hasil Sertifikasi" - Detail of Complaint and Grievance "Rekaman Keluh Kesah Internal dan Eksternal" - Detail of information request and response "Rekaman Permintaan Informasi dan Jawaban" - Negotiation procedure under land compensation procedure "SOP/TDE/14" 	
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders.	<p>From document verification, the document listed in 1.1.1 and other operational document available in Bahasa Indonesia. Some document such as Manual made in bilingual, English and Bahasa Indonesia.</p> <ul style="list-style-type: none"> - Company policies available in English and Bahasa Indonesia; check with midwife and kindergarten teacher in Kerasaan Estate, they understand the human rights policy, health and safety policy because in Bahasa Indonesia; - Company operational procedures available in English and Bahasa Indonesia; - Land title "Izin HGU", Environmental Permit "ANDAL", HCV identification, Social Impact Assessment document available in Bahasa Indonesia; - Document on stakeholder complaint & grievance and record of complaint & grievance progress available in Bahasa Indonesia; - Continuous Improvement program available in Bahasa Indonesia. <p>From stakeholder consultation, housewives (worker's spouse) in worker housing and Mudin in Bukit Maradja Estate stated that company had socialized the company policy, publicly available document, etc. in Bahasa Indonesia. Sometimes the field assistant read the policy for illiterate community member.</p>	Complied

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<p>1.1.3</p>	<p>(C) Records of requests for information and responses are maintained.</p>	<p>Provision of response to information request regulated under "SOP Responding to Requests for Information No.ENC-01-11/04-03-2019/Rev.1" dated 18 March 2019. The SOP stated the request for information received by Operating Unit is forwarded to Regional Management Office immediately or at most within 3 working days; RMO is forwarding information to Head of Department at Head Office no later than 7 working days after receiving the letter from Operating Unit; An answer to request for information is to be provided no later than 25 working days.</p> <p>In Kerasaan Estate, On 17 January 2023, Kerasaan Estate received letter from university "Surat Universitas Islam Sumatera Utara – Fakultas Pertanian – Biro Administrasi No.2/E/B.10/1/2023; Perihal Izin Melaksanakan Praktek Kerja Lapangan" dated 2 January 2023.</p> <ul style="list-style-type: none"> - Kerasaan Estate received the letter on 17 January 2023 and Estate Manager sent letter to Regional Management Office North Sumatera "Memorandum Estate Manager Kerasaan No.019/KRE/RMO-NS/I/2023 Perihal Mohon Izin Praktek Kerja Lapangan (PKL) Universitas Islam Sumatera Utara (UISU)" dated 18 January 2023. The request approved on 28 January 2023. - Estate sent confirmation of approval letter "Surat PT. Kerasaan Indonesia No.18/KRE/UISU-Mdn/II/2023; kepada Universitas Islam Sumatera Utara – Medan" dated 1 February 2023. <p>In Bukit Maradja Estate</p> <ul style="list-style-type: none"> - On 9 August 2022, Bukit Maradja Estate received letter from university "Surat Politeknik LPP Yogyakarta No.37/P/CDC/VII/2022; Perihal Izin Magang" dated 28 July 2022. The letter asking opportunity for 5 students to conduct field work assignment/intern process. - Estate Manager sent letter to Regional Management Office North Sumatera "Memorandum Estate Manager Bukit Maradja Estate No.95/Bm-RMO/VIII/2022 Perihal Permohonan pelaksanaan Izin Praktik Kerja Lapangan (PKL) Mahasiswa Politeknik LPP Yogyakarta" dated 13 August 2022. The request approved on 16 August 2022. 	<p>Complied</p>
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		<p>- Estate sent confirmation of approval letter "Surat PT. Eastern Sumatra Indonesia No.23/BM-PH3/2022; kepada Wakil Direktur I Bidang Akademik Politeknik LPP Yogyakarta" dated 17 August 2023. The letter stated 5 students allowed to conduct internship from 3 October 2022 – 3 February 2023.</p>	
<p>1.1.4</p>	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p>	<p>Procedure for consultation and communication "Community Participatory Social Survey No.ENC-01-06/04-03-2019/Rev.1" dated 18 March 2019. The interview intended to extract information from community around operating unit about the impacts caused by activities of estate/mill: impact to regional economy, employment and business opportunities, relation between community and the company, impact on the environment and public health. Using interview and questionnaire, data analyst, utilized for CSR and integrated with environmental management and monitoring.</p> <p>Socialization of communication and consultation procedure and complaint and grievance handling mechanism to surrounding communities:</p> <ul style="list-style-type: none"> • Bandar Siantar village on 1 February 2023. The socialization meeting attended by 21 communities and officials from the Village. • Bukit Maraja village and Pematang Gajing village on 15 February 2023. The socialization meeting attended by 28 communities and officials from the village. • Pematang Asilom village on 2 February 2023. The socialization meeting attended by officials from the village. <p>Nominated management official in PT. Eastern Sumatra Indonesia – Bukit Maradja POM and estate: based on Job Descriptions Mill Manager No.ENG-00-02-F-06/08-03-22/Rev.1, he is the one responsible to communicate and consultation with surrounding communities; based on Job Descriptions Office Assistant Mill No.ENG-00-02-F-28/08-03-22/Rev.1, he is the one responsible to communicate and consultation with Regional Management Office, Manpower Office, Village Head and surrounding communities.</p>	<p>Complied</p>

		<p>Nominated management official: based on Job Descriptions Estate Manager, he is the one responsible to communicate and consultation with surrounding communities.</p> <p>Nominated management officials in PT. Kerasaan Indonesia - Kerasaan Estate: based on Job Descriptions Estate Manager, he is the one responsible to communicate and consultation with surrounding communities.</p> <p>Nominated management officials in PT. Timbang Deli Indonesia – Timbang Deli Estate: based on Job Descriptions Estate Manager, he is the one responsible to communicate and consultation with surrounding communities.</p> <p>PT. Eastern Sumatra Indonesia carried out interview with community members from surrounding the plantation, including smallholders to prepare Social Impact monitoring period May-June 2022:</p> <ul style="list-style-type: none"> - Interview with community/smallholder from Bandar Siantar village and note comment related to donation; - Interview with community/smallholder from Bukit Maraja village, identify the need for grass cutting to feed cattle; - Interview with community/smallholder from Gajing village, identify the need for information on job vacancy. <p>The information captured in “Laporan Pelaksanaan Social Impact Assessment PT. Eastern Sumatra Indonesia period 2022”, dated 14 January 2023. Section 2.2.1 informing the status of workforce in company (511 employees; 89% from local communities and 11% from newcomer); and the provision of work opportunity within company operations in year 2022 (33 new employees – equal to 53% comes from local communities). Section 4.2 informing the aid/donation/contribution from company to school, smallholder cooperative, village and mosque; indirect contribution to cattle farmer in form of grass.</p> <p>PT. Timbang Deli Indonesia carried out interview with community members from surrounding the plantation, including smallholders to prepare Social Impact monitoring period June 2022:</p>	
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		<ul style="list-style-type: none"> - Interview with community/smallholder from Timbang Deli village and note comment related to information of job vacancy and road maintenance; - Interview with community/smallholder from Keramat Gajah village, identify the need for information of job vacancy; - Interview with community/smallholder from Galang Kota, identify the need for good communication. - Interview with community/smallholder from Jaharun village, identify the need for CSR. <p>The information captured in "Laporan Pelaksanaan Penilaian Aspek Dampak Sosial PT. Timbang Deli Indonesia periode 2022", dated 2002. Section 2.2.1 informing the status of workforce in company of 201 employees; 100% from local communities; and the provision of work opportunity for 3 new employees in year 2022. Section 2.5 informing the CSR implementation from company to school, smallholder cooperative, village and mosque; indirect contribution to cattle farmer in form of grass (12,980 trips @ Rp.100,000 worth of grass); indirect contribution to provision of "lidi" from palm frond (7,300 trips @ Rp.52,500). SIA also monitors the impact on replanting, conversion of rubber to oil palm, impact from boundary controls.</p> <p>Dissemination of communication and consultation procedure to surrounding villages: to Kramat Gajah village communicated 23 February 2023; to Galang Kota communicated 23 February 2023; to Timbang Deli village communicated 23 February 2023; to Jaharun A village communicated 23 February 2023; to 26 harvesters 7 December 2022.</p> <p>PT. Kerasaan Indonesia carried out interview with community members from surrounding the plantation, including smallholders to prepare Social Impact monitoring period June 2022:</p> <ul style="list-style-type: none"> - Interview with community/smallholder from Kerasaan I village and capture need for infrastructure development; 	
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		<ul style="list-style-type: none"> - Interview with community/smallholder from Bah Bayu and Bah Bayu Barat village, identify the need for good relationship between company and village, together find solution for pest control; - Interview with community/smallholder from Kampung Baru village, identify the need for inquiry for road maintenance; - Interview with community/smallholder from Wonorejo and Purbaganda village, identify the need for job vacancy and road maintenance. <p>The information captured in "Laporan Pelaksanaan Social Impact Assessment PT. Kerasaan Indonesia periode 2022", dated 20 January 2023. Section 2.2.1 informing the status of workforce in company (301 employees; 56% from local communities and 44% from newcomer); and the provision of work opportunity within company operations in year 2022 (25 new employees – equal to 53% comes from local communities). Section 4.2 informing the aid/donation/contribution from company to school, smallholder cooperative, village and mosque; indirect contribution to cattle farmer in form of grass.</p>	
1.1.5	An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.	<p>PT. Timbang Deli Indonesia updates the list of contacts and detailed stakeholders on 18 January 2023. The list comprises of different stakeholders:</p> <ul style="list-style-type: none"> - Government Officials at Regency level: Regent Deli Serdang, Vice Regent Deli Serdang, "Dinas Tenaga Kerja"/Manpower Office, "Dinas Pertanian"/Plantation Office, "Dinas Kesehatan"/Health Office, "Dinas Lingkungan Hidup"/Environmental Office, "Badan Pertanahan Nasional-BPN"/Lands Office, Hospital; - District Level: District head, Police, Komandan Rayon Militer/Military Rayon; - Village Heads: Keramat Gajah village, Timbang Deli village, Galang Kota, Jaharun village - Worker Union: Serikat Pekerja Timbang Deli Mandiri – Chairman, Secretary, Unit Head, Unit Secretary, Unit Treasury; - Contractor: UD Rizky Sejahtera, CV Biring Ndu Cahaya Panglong, Koperasi Jasa Karyawan TD, PT. Mest Indonesia, Intimas Stationery, Maju Jaya 	Complied

		<p>PT. Eastern Sumatra Indonesia updates the list of contacts and detailed stakeholders. The list comprises of different stakeholders:</p> <ul style="list-style-type: none"> - Government Officials at Regency level: "Dinas Tenaga Kerja"/Manpower Office, "Dinas Perkebunan"/Plantation Office, "Badan Lingkungan Hidup"/Environmental Office, "Badan Pertanahan Nasional-BPN"/Lands Office; - District Level: District head, Police, Komandan Rayon Militer/Military Rayon; - Village Heads: Syahkuda Bayu village, Marihat Bukit village, Pematang Syahkuda village, Pematang Asilom village, Pematang Gajing village, Bandar Siantar village, Lingga village, Mesran village; - Worker Union: Serikat Pekerja Tolan Tiga Mandiri – Chairman, Secretary, Unit Head, Unit Secretary, Unit Treasury; - Contractor: Koperasi Jasa Bukit Maraja, UD Sumber Teknik, UD Sejahtera, PT. Multi Prima Nusa, PT. Aneka Sumatrindo <p>Kerajaan Estate - PT. Kerajaan Indonesia updates the list of contacts and detailed stakeholders. The list comprise of different stakeholders, 6 February 2023:</p> <ul style="list-style-type: none"> - Government Officials at Regency level: "Dinas Tenaga Kerja"/Manpower Office, "Dinas Perkebunan/Plantation Office, "Dinas Lingkungan Hidup"/Environmental Office, "Badan Pertanahan Nasional"/Lands Office; "Dinas Perindustrian dan Perdagangan"/Industrial and Trading Office; "Dinas Pekerjaan Umum Tata Ruang, Permukiman Pertambangan dan Perizinan"/Civil work, Spatial planning, Housing and Mining Office. - District Level: District head, Police, "Komandan Rayon Militer"/Military Rayon in Perdagangan; - Village Heads:Kerajaan I village, Kerajaan II village, Pardomuan Nauli village, Wonorejo village, Purbaganda village; - NGO/Press: LSM Suara Inti - Worker Union: SP Kerajaan Mandiri 	
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		Contractor: UD Sejahtera, UD Sumber Teknik, CV Sinar Perkasa, Koperasi Konsumen Kerasaan;	
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	<p>PT Eastern Sumatra Indonesia as subsidiary of PT Tolan Tiga Indonesia as further established to be a management company for the SIPEF Group in Indonesia.</p> <p>PT. Eastern Sumatra Indonesia refers to PT. Tolan Tiga Indonesia, Code of Conduct No.QMM-40-01-P19/21-08-2018/Rev.0 dated 28 September 2018. The code of conduct standards are the company internal guidelines for work ethics including procedure for enforcing of company regulations for individuals when conducting business and other activities, as well as interacting with stakeholders.</p> <p>Basic attitudes of individuals, company employees will demonstrate: Compliance with company regulations, An ethical approach to their work, honesty and discipline at work, openness and willingness to improve themselves, mutual respect and courtesy towards others, egalitarian attitudes and behaviour, willingness to be placed anywhere according to company requirements and prevailing conditions.</p> <ul style="list-style-type: none"> • Regulates conduct as superior, employees in superior position must always be a good role model in words and actions, being fair and open with subordinates, establish open and constructive communication with subordinates, follow a policy of always trying to coordinate cooperative relationships, fostering harmonious teamwork, avoid using position or post for personal, group or any other party's interests, etc. • Regulates behaviour as a Subordinate, employees in subordinate positions are expected to always be respectful and polite to supervisor and loyal to the company when executing any given task, communicate with superior honestly, openly and ethically, perform actions that are only within their authority, etc. 	Complied

		<ul style="list-style-type: none"> • Company records, documents and information must be accountable, accurate and timely, therefore, the individuals responsible for the management of records, documents and information must be honest, objective and responsible. • Each individual will secure, protect, maintain and use company property the best possible way, according to the provisions, use company property only in the interests of the company. • The company will not tolerate insider trading practices and will take legal action against insider trading in accordance to applicable regulations. • Each individual has an obligation to put the interests of the company first and avoid conflicts of interest in various forms by the company. It is not permissible to have business ties, personally or involving families, that can cause business conflicts with the company. • Company employees may not become an administrator of a political party or a political candidate, unless there is written permission from the company. • Giving or receiving a sign of gratitude for interests in a business relationship, in the form of gifts of any kind or souvenirs, must not be done in a situation considered as an act that does not meet principle of decency and fairness. Donation can only be made for charitable purpose and other social objectives, tailored to financial capacity of the company as well as laws and regulations. The company and each individual do not give, offer or receive, directly or indirectly, anything of value or in the form of promises, that can be categorized as bribe to or from customer or government officials to influence decision. • Every individual is obliged to report any breach of the Code of conduct made by other individuals with sufficient evidence, through the communication channels provided by the Company. • The provision of sanction for breaches of the Code of conduct by individuals in the company is determined in accordance with the provisions of the company and/or prevailing laws and regulations. 	
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		<p>and 37 contractors' workers of PT. Safeguard Solution Indonesia (asset guard/security) and CV. Biring Ndu (FFB transporter).</p>	
<p>1.2.2</p>	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p>	<p>Unit of certification has implementing annual internal audit to monitor and ensure operational activity align with the company's procedures. Systems to monitor compliance and ethical business is implemented by unit of certification through internal audit which conducted by Internal Audit Department. Furthermore, the internal audit also ensuring all business activity are comply with SIPEF ethics policy.</p> <p><u>Bukit Maradja Estate</u> Documented record verified: Internal Audit Memorandum No. xx/IAM-IAD/22 at Bukit Maradja Estate dated 14 October 2022 period Nov2021 – Jun2022. Identified 6 findings related internal administration, deviation on HSD oil calculation and fixed asset monitoring.</p> <p>Besides, unit of certification implementing due diligence for selection of third party/contractor to ensure that third party comply with code of ethic business policy.</p> <p>In example: Evaluation of third party/contractor dated 22 December 2022 for third party UD. SEJAHTERA (Stationary material supplier); 19 December 2022 for UD. SUMBER TEKNIK (Sand and building material); 14 December 2022 for PT. ANEKA SUMATRINDO (Excavator for replanting) and 12 December 2022 for PT. MULTI PRIMA NUSA (FFB Transport).</p> <p><u>Kerasaan Estate:</u> Documented record verified:</p>	<p>Complied</p>

		<p>Internal Audit Memorandum No. 25/IAM-IAD/22 at Kerasaan Estate dated 13 October 2022 period Nov2021 – Aug2022. Identified 2 findings related verification on fixed asset demolishing and bonus payment.</p> <p>Besides, unit of certification implementing due diligence for selection of third party/contractor to ensure that third party comply with code of ethic business policy.</p> <p>In example: Evaluation of third party/contractor dated 9 January 2023 for third party UD. SEJAHTERA and UD. Sumber Teknik (general material).</p> <p><u>Timbang Deli Estate:</u> Documented record verified: An Independent Finance Audit at Timbang Deli Estate conducted by Purwantono, Sungkoro & Surja for financial statement as of 31 December 2021. As the audit report No. 01901/2.1032/AU.1/01/1609-1/1/VII/2022, dated July 15, 2022.</p> <p>Besides, unit of certification implementing due diligence for selection of third party/contractor to ensure that third party comply with code of ethic business policy.</p> <p>In example: Evaluation of third party/contractor dated 30 December 2022 for third party CV. BIRING NDU (FFB transporter). The evaluation is documented in form "Checklist Evaluasi Pemenuhan Standar RSPO Untuk Kontraktor".</p>	
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Principle 2: Operate legally and respect rights
Implement legal requirements as the basic principles of operation in any jurisdiction.

Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.

<p>2.1.1</p>	<p>(C) The unit of certification complies to relevant regulations.</p>	<p>Unit of Certification prepared and maintained a list of legal requirements as per describe in "Daftar Peraturan Perundangan Indonesia yang Berkaitan dengan Sistem Sustainability", updated in February 2023</p> <p>Unit of Certification has monitored the change in laws and regulation. The changes and update in laws and regulation documented under "Pemantauan Penambahan atau Perubahan Undang-Undang/Peraturan tahun 2023". Unit of Certification has been complied to relevant regulations such as:</p> <ol style="list-style-type: none"> 1. Land tenure and land-use rights. Bukit Maradja Estate (PT Eastern Sumatra Indonesia), Kerasaan Estate (PT Kerasaan Indonesia) and Timbang Deli Estate (PT Timbang Deli Indonesia) have obtained land title or HGU. During Surveillance in 2023, entire supply bases are still progress of validity time extension of land title to National Land Department. The legal managed area of each supply bases is below: <ul style="list-style-type: none"> - HGU Certificate No.2/1997 covers area 3,177.94 Ha (PT Eastern Sumatra Indonesia) – renewal land title is on progress during Surveillance 2023. - HGU Certificate No.1/1997 covers area 2,362.03 Ha (PT Kerasaan Indonesia) - renewal land title is on progress during Surveillance 2023. - HGU Certificate No.4/1997 covers area ± 972.19 Ha (PT Timbang Deli Indonesia) – renewal land title is on progress during Surveillance 2023. 2. Labour. Unit of certification has implementing minimum wage as refer to updated Regional Minimum Wage. 3. Agricultural practices. Hold plantation business license or "Izin Usaha Perkebunan" where managed area is appropriate with land title. 4. Environment. Unit of certification obtained Environmental Permit or AMDAL. 5. Storage. Toxic and hazardous storage already have official permit named "Izin Tempat Penyimpanan Sementara Limbah B3". Building for chemical storage also have permit/licenses known as "Izin Mendirikan Bangunan". 6. Transportation, and processing practices. All transportation vehicles and mill machineries have also valid licenses. 	<p>Complied</p>
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2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.</p>	<p>PT Eastern Sumatra Indonesia and PT Kerasaan Indonesia:</p> <p>The mechanism for complying with statutory regulations is regulated in the "Legal and Corporate Affairs Department Manual", namely SOP No. LCA-01-08 / 24-01-2020 / Rev.0 concerning Update Information and News and Regulations which was approved by management on March 17, 2020. In this procedure it is explained that the updating of regulations is carried out if there are new regulations issued or changes to regulations legal opinion from the VPL if necessary.</p> <p>Unit of certification have a documented system for ensuring legal compliance in form of evaluation compliances on applicable laws and rules in "Evaluasi Pemenuhan Peraturan Perundang-undangan Tahun 2023". The list of evaluation compliance is separated based on relevant regulation, such as evaluation on Governor Decree based, Ministry Decree based, and applicable laws based.</p>	Complied

		<p>This system has means to track changes to the applicable law and regulations. In example: Evaluation of Manpower Ministry Regulation - Permenaker No 4 Tahun 2022 related terms and requirements of Pension Fund. This regulation is evaluated on 30 April 2022.</p>	
<p>2.1.3</p>	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.</p>	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained by unit of certification. Actually, all the legal boundaries of this unit of certification already visited and verified, there is no planting beyond the legal area.</p> <p>Sample field observation on legal boundaries is below:</p> <p>Bukit Maradja Estate – PT Eastern Sumatra Indonesia:</p> <ul style="list-style-type: none"> ➤ Boundary poles No. 22 Division 2 ➤ Boundary poles No. 23 Division 2 ➤ Boundary poles No. 24 Division 2 ➤ Boundary poles No. 25 Division 2 <p>Kerasaan Estate – PT Kerasaan Indonesia:</p> <ul style="list-style-type: none"> ➤ Boundary poles No. 24 Division 1 ➤ Boundary poles No. 25 Division 1 ➤ Boundary poles No. 26 Division 1 ➤ Boundary poles No. 27 Division 1 ➤ Boundary poles No. 28 Division 1 <p>Timbang Deli Estate – PT Timbang Deli Indonesia:</p> <ul style="list-style-type: none"> ➤ Boundary poles No. 5 Block 20F04A Division Oil Palm Galang ➤ Boundary poles No. 4 Block 04E05 Division Rubber <p>All boundary poles visited clearly visited and well-maintained.</p>	<p>Complied</p>
<p>Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.</p>			

2.2.1	A list of contracted parties is available.	<p>PT. Tolan Tiga Indonesia updates the list of contractors in Bukit Maradja Estate:</p> <ul style="list-style-type: none"> - Contractor: Koperasi Jasa Bukit Maraja, UD Sumber Teknik, UD Sejahtera, PT. Multi Prima Nusa, PT. Aneka Sumatrindo <p>Kerajaan Estate - PT. Kerajaan Indonesia updates the list of contacts and detailed stakeholders. The list comprise of different stakeholders, 6 February 2023:</p> <ul style="list-style-type: none"> - Contractor: UD Sejahtera, UD Sumber Teknik, CV Sinar Perkasa, Koperasi Konsumen Kerajaan. <p>PT. Timbang Deli Indonesia – Timbang Deli Estate updates the list of contacts and detailed stakeholders on 18 January 2023. The list contractor: UD Rizky Sejahtera, CV Biring Ndu Cahaya Panglong, Koperasi Jasa Karyawan TD, PT. Mest Indonesia, Intimas Stationery, Maju Jaya</p>	Complied
2.2.2	All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party.	<p>Bukit Maradja POM:</p> <p>Contract of PT. Eastern Sumatra Indonesia and PT. Triroyal Timurraya for nut and bolt installation in Compost building Bukit Maradja POM "Surat Perjanjian No.09/BMM-HO/ENG/2022 PT. Eastern Sumatra Indonesia dan PT. Triroyal Timurraya untuk Pekerjaan Supply + Install Bolt + Nut (Stainless Steel) c/w Ring Plate + Ring per Struktur Building Composting di Bukit Maradja Mill – PT. Eastern Sumatra Indonesia" dated signed 8 June 2022. Chapter 7 clause 4 stated the contractor shall provide worker for the scope of work aged more than 18 years old; clause 2 stated the contractor shall abide to OHS regulation and provides PPE for the workers; and stated the contractor shall ensure the worker paid at least comply with minimum wage; and stated the contractor shall prohibit forced labour practice and prohibit trafficked labour.</p> <p>Demonstrating compliance:</p>	Complied

		<ul style="list-style-type: none"> - Checklist Evaluasi Pemenuhan Standard ISPO untuk Kontraktor PT. Triroyal Timurraya 1 June 2022: valid contract, legal permit, no HCV disturbance, no environmental pollution, provision of PPE, contractor worker has communicated with company policy, no worker < 18 years old, contractor worker paid minimum equal with minimum wage, contractor worker has BPJS Ketenagakerjaan. - Safety briefing contractor 7 July 2022 attended 7 workers from PT. Triroyal Timurraya. - Nomor Induk Berusaha No.9120209602212 since 21 June 2019 - Tax registration No.01.631.248.0-123-0000 - From the contractor worker’s safety training certificate “Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja Bidang Pesawat Angkat dan Angkut No.5/157108/AS.02.00/IV/2021 Operator K3 Crane Kelas I Faisal Abadi Sitorus” born 12 May 1978; “Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja Bidang Pesawat Angkat dan Angkut No.5/157108/AS.02.00/IV/2021 Operator K3 Crane Kelas I Asrun Efendi” born 30 September 1976; <p>Kerasaan Estate:</p> <p>Contract of PT. Kerasaan Indonesia and CV Rekondisi Abadi Jaya in “Surat Perjanjian Kerja No.09/RMO-KRE/RAJ/IX/2022 antara PT. Kerasaan Indonesia dengan CV Rekondisi Abadi Jaya tentang Replanting OP 2023 – OP 1996” signed on 1 September 2022 for replanting work. Chapter 1 clause 14 stated the contractor will abide to laws and regulation in Indonesia.</p> <p>Contractor demonstrate the documented legal compliance through permit: Deed of establishment “Akta Pendirian Perseroan Komanditer CV Rekondisi Abadi Jaya Notaris Muhammad Dodi Budiantoro, SH No.252” dated 19 October 2020. Business registration “Nomor Induk Berusaha No.0219011042535 CV Rekondisi</p>	
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		<p>stated the contractor shall not employ worker younger than 18 years old; prohibit force labour and prohibit human trafficking; Clause 4 stated contractor shall provide PPE; Clause 5 stated the contractor shall pay the worker in accordance to minimum wage; Clause 7 stated the contractor shall abide to laws and regulation in Indonesia.</p> <p>Demonstrating compliance:</p> <ul style="list-style-type: none"> - Permit "Keputusan Bupati Deli Serdang No.503.530.08.570/0152/DPMPTSP-DS/II/2017 tentang Izin Gangguan (HO Non Industri CV Birind Ndu Cahaya Panglong" date 27 February 2017. - Truck driver license Rudi Saragih, born 7 August 1990. - Truck driver license Usman, born 5 Mei 1967. 	
<p>2.2.3</p>	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.</p>	<p>Kerasaan Estate:</p> <p>Contract of PT. Kerasaan Indonesia and CV Rekondisi Abadi Jaya in "Surat Perjanjian Kerja No.09/RMO-KRE/RAJ/IX/2022 antara PT. Kerasaan Indonesia dengan CV Rekondisi Abadi Jaya tentang Replanting OP 2023 – OP 1996" signed on 1 September 2022 for replanting work. Chapter 1 clause 14 stated the contractor will abide to laws and regulation in Indonesia.</p> <p>Clause 4 stated contractor will not employ worker under 18 years old. Demonstrating no worker under 18 years old: from the contractor worker's heavy machinery license "Lisensi K3 Pesawat Angkat dan Pesawat Angkut No.171283-OPK3-LT/PAA/XI/2020 Koko Andrian" dated 9 November 2020 – born 25 June 1997; "Lisensi K3 Pesawat Angkat dan Pesawat Angkut No.171182-OPK3-LT/PAA/I/2020 Daffa Rizki W" dated 9 January 2020 – born 8 October 2000; "Lisensi K3 Pesawat Angkat dan Pesawat Angkut No.108055-OPK3-LT/PAA/VIII/2018 Jasmani SEmbiring" dated 1 August 2018 – born 4 July 1974.</p> <p>Bukit Maradja Estate:</p> <p>Contract of PT. Eastern Sumatra Indonesia and PT. Aneka Sumatrindo for excavator rental for felled palm consolidation "Surat Perjanjian Kerja</p>	<p>Complied</p>

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		<p>No.01/RMO-BME/AS/I/2023 antara PT. Eastern Sumatra Indonesia dan PT. Aneka Sumatrindo tentang Rental Ecvator” dated 16 January 2023. Chapter 1 Clause 4 stated the contractor shall not employ worker younger than 18 years old; Clause 6 stated the contractor shall pay the worker in accordance to minimum wage; Clause 13 stated the contractor shall abide to laws and regulation and OHS regulation and provides PPE for the workers.</p> <p>Demonstrating no worker under 18 years old: from the contractor worker’s heavy machinery license “Lisensi K3 Pesawat Angkat dan Pesawat Angkut No.137646-OPK3-LT/PAA/III/2019 Jumali” dated 1 March 2019 – born 4 September 1976; “Lisensi K3 Pesawat Angkat dan Pesawat Angkut No.137647-OPK3-LT/PAA/III/2019 Rusmanto” dated 1 March 2019 – born 15 June 1986;</p> <p>Bukit Maradja POM:</p> <p>Contract of PT. Eastern Sumatra Indonesia and PT. Triroyal Timurraya for nut and bold installation in Compost building Bukit Maradja POM “Surat Perjanjian No.09/BMM-HO/ENG/2022 PT. Eastern Sumatra Indonesia dan PT. Triroyal Timurraya untuk Pekerjaan Supply + Install Bolt + Nut (Stainless Steel) c/w Ring Plate + Ring per Struktur Building Composting di Bukit Maradja Mill – PT. Eastern Sumatra Indonesia” dated signed 8 June 2022. Chapter 7 clause 4 stated the contractor shall provide worker for the scope of work aged more than 18 years old; clause 2 stated the contractor shall abide to OHS regulation and provides PPE for the workers; and stated the contractor shall ensure the worker paid at least comply with minimum wage; and stated the contractor shall prohibit forced labour practice and prohibit trafficked labour.</p> <p>Demonstrating compliance:</p> <ul style="list-style-type: none"> - Nomor Induk Berusaha No.9120209602212 since 21 June 2019 - Tax registration No.01.631.248.0-123-0000 - Checklist Evaluasi Pemenuhan Standard ISPO untuk Kontraktor PT. Triroyal TImurraya 1 June 2022: valid contract, legal permit, no HCV disturbance, no environmental pollution, provision of PPE, contractor worker has 	
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		<p>communicated with company policy, no worker < 18 years old, contractor worker paid minimum equal with minimum wage, contractor worker has BPJS Ketenagakerjaan.</p> <ul style="list-style-type: none"> - Safety briefing contractor 7 July 2022 attended 7 workers from PT. Triroyal Timurraya. - From the contractor worker’s safety training certificate “Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja Bidang Pesawat Angkat dan Angkut No.5/157108/AS.02.00/IV/2021 Operator K3 Crane Kelas I Faisal Abadi Sitorus” born 12 May 1978; “Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja Bidang Pesawat Angkat dan Angkut No.5/157108/AS.02.00/IV/2021 Operator K3 Crane Kelas I Asrun Efendi” born 30 September 1976; - Paid invoice through Stock receipt No.SR00005925 dated 17 October 2022 from PT. Triroyal Timurraya. Payment Rp.420,890,000. <p>Timbang Deli Estate:</p> <p>Contract of PT. Timbang Deli Indonesia and CV Biring Ndu Cahaya Panglong for FFB transport “Surat Perjanjian Kerja No.02/TDI/BNCP/I/2023 antara PT. Timbang Deli Indonesia dan CV Biring Ndu Cahaya Panglong tentang Pengangkutan Tandan Buah Segar” dated 3 January 2023.</p> <ul style="list-style-type: none"> - Invoice “Tagihan CV Biring Ndu Cahaya Panglong No.01/BNCP/II/2023” dated 2 February 2023. - Transaction for payment from PT. Timbang Deli Indonesia to CV Biring Ndu Cahaya Panglong dated 28 February 2023. 	
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, Palm Oil Mill (POM) requires:</p> <ul style="list-style-type: none"> • Information regarding the geolocation of FFB origins; 	PT. Eastern Sumatra Indonesia does not purchase and process FFB from smallholder and/or uncertified sources.	Complied

	<ul style="list-style-type: none"> • Proof of ownership status, right/claim of the land by grower/smallholder; • If relevant, valid planting/operational/trading license, or is part of a cooperative which allows the buying and selling of FFB. 	<p>PT. Eastern Sumatra Indonesia – Bukit Maradja POM does assist surrounding smallholder cooperative through buying the FFB and sale it again to another mill. Information of geolocation of FFB origins recorded through mapping with smallholder and overlay against forest area map, peat area map, geospatial planning – sighted for:</p>	
2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1.</p>	<ul style="list-style-type: none"> - Koperasi Mancuk Mandiri Jaya: 245 oil palm parcels; total 157.66 Ha; - Koperasi Mitra Sejahtera Mandiri: 183 oil palm parcels; total 155.88 Ha; - Koperasi Parmonangan Sejahtera Mandiri: 172 oil palm parcels; total 98.24 Ha; - Koperasi Sari Mutiara Indah: 331 oil palm parcels; total 245.32 Ha; <p>PT. Eastern Sumatra Indonesia assist smallholder to identify the legal ownership of the land in form of land certificate/land compensation/land ownership.</p> <p>PT. Kerasaan Indonesia does not purchase and process FFB from smallholder and/or uncertified sources. PT. Kerasaan Indonesia – Kerasaan Estate does assist surrounding smallholder cooperative through buying the FFB and sale it again to another mill. Information of geolocation of FFB origins recorded through mapping with smallholder and overlay against forest area map, peat area map, geospatial planning – sighted for:</p> <ul style="list-style-type: none"> - Koperasi Serba Usaha Sumberejo Mandiri Jaya: 133 oil palm parcels; total 131.06 Ha; - Koperasi Serba Usaha Sawit Bersama: 248 oil palm parcels; total 236.64 Ha; - Koperasi Serba Usaha Sawit Sejahtera: 136 oil palm parcels; total 121.28 Ha; <p>PT. Kerasaan Indonesia assist smallholder to identify the legal ownership of the land in form of land certificate/land compensation/land ownership.</p> <p>Based on document verification, interviews with related parties as well as field visits to plantations and mills show that up to the implementation of the Audit,</p>	Complied

		Bukit Maradja POM only processed FFB originating from nucleus estates consisting of Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.																																																	
Principle 3: Optimise productivity, efficiency, positive impact and resilience Implement plans, procedures and systems for continuous improvement.																																																			
Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.																																																			
3.1.1	(C) A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders.	PT. Eastern Sumatra Indonesia, PT. Kerasaan Indonesia, PT. Timbang Deli Indonesia can demonstrate 10-years business plan for the mill and plantation. Bukit Maradja Mill <table border="1"> <thead> <tr> <th>Year</th> <th>Total Own FFB (group company)</th> <th>CPO/OER (23.5%)</th> <th>PK/KER (5%)</th> </tr> </thead> <tbody> <tr><td>2021</td><td>133,556</td><td>31,386</td><td>6,678</td></tr> <tr><td>2022</td><td>125,334</td><td>29,454</td><td>6,267</td></tr> <tr><td>2023</td><td>131,134</td><td>30,816</td><td>6,557</td></tr> <tr><td>2024</td><td>115,257</td><td>27,085</td><td>5,763</td></tr> <tr><td>2025</td><td>114,677</td><td>26,949</td><td>5,734</td></tr> <tr><td>2026</td><td>114,414</td><td>26,887</td><td>5,721</td></tr> <tr><td>2027</td><td>123,032</td><td>28,912</td><td>6,152</td></tr> <tr><td>2028</td><td>124,151</td><td>29,175</td><td>6,208</td></tr> <tr><td>2029</td><td>128,584</td><td>30,217</td><td>6,429</td></tr> <tr><td>2030</td><td>130,323</td><td>30,626</td><td>6,516</td></tr> <tr><td>2031</td><td>130,726</td><td>30,721</td><td>6,536</td></tr> </tbody> </table>	Year	Total Own FFB (group company)	CPO/OER (23.5%)	PK/KER (5%)	2021	133,556	31,386	6,678	2022	125,334	29,454	6,267	2023	131,134	30,816	6,557	2024	115,257	27,085	5,763	2025	114,677	26,949	5,734	2026	114,414	26,887	5,721	2027	123,032	28,912	6,152	2028	124,151	29,175	6,208	2029	128,584	30,217	6,429	2030	130,323	30,626	6,516	2031	130,726	30,721	6,536	Complied
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3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available.	<p>Replanting in Bukit Maradja Estate & Kerasaan Estate, completed with replanting program map:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Replanting area Bukit Maradja Estate (Ha)</th> <th>Replanting area Kerasaan Estate (Ha)</th> <th>Timbang Deli Estate (Ha) - (conversion from Rubber)</th> </tr> </thead> <tbody> <tr><td>2022</td><td>185.09</td><td>144.50</td><td>70.19</td></tr> <tr><td>2023</td><td>235.88</td><td>79.19</td><td>101.80</td></tr> <tr><td>2024</td><td>193.68</td><td>78.43</td><td>167.97</td></tr> </tbody> </table>	Year	Replanting area Bukit Maradja Estate (Ha)	Replanting area Kerasaan Estate (Ha)	Timbang Deli Estate (Ha) - (conversion from Rubber)	2022	185.09	144.50	70.19	2023	235.88	79.19	101.80	2024	193.68	78.43	167.97	Complied																																												
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2025	203.59	80.36	14.76
2026	142.78	86.41	4.97
2027	86.75	97.47	-
2028	Replanting holiday	115.17	1.26
2029	158.40	79.71	-
2030	103.52	109.25	17.50
2031	153.14	87.37	-
2032	Replanting holiday	105.10	-

Replanting plan review and approval Kerasaan Estate:
 Replanting plan latest evaluation 30 May 2022 – 11 June 2022 by President Director, Vice President Estate Department, Regional Director North Sumatera, Senior Estate Manager, Senior Manager Administration, Estate Managers. Review on replanting plan including Oil Palm Replanting Cost: planting material, land preparation, lining-holing-planting, cover crop, weeding, pest and disease, road path and bridge, pruning, manuring, supplying and census, upkeep drains, soil and water conservation, boundary and fences.

Replanting plan review approval Bukit Maradja Estate:
 - Memorandum Senior Manager Operation Bukit Maradja Estate No.61/BM-RMO/VI/2022 dated 9 June 2022, replanting plan Bukit Maradja Estate 235.88 Ha. Including information on replanting hectarage, oil palm year of planting description, oil palm plantation map, replanting map, crop statement for replanting area, planting material, soil map, topographic mar and slope, conservation area, OHS plan and fire fighting plan, replanting work schedule.
 - Planting plan review dated 7 July 2022 by Senior Manager Sustainability Department and Regional Director of Sustainability.

		<p>Planting plan review approval Timbang Deli Estate year 2022:</p> <ul style="list-style-type: none"> - Memorandum Estate Manager Timbang Deli Estate No.01/VBI/TTI/VIII/2022 dated 23 August 2022, replanting plan Timbang Deli Estate 70.19 Ha. Including information on replanting hectarage, oil palm year of planting description, oil palm plantation map, replanting map, crop statement for replanting area, planting material, soil map, topographic map and slope map, conservation area, OHS plan and firefighting plan, replanting work schedule. - Planting plan review dated 30 August 2022 by Senior Manager Sustainability Department and Regional Director of Sustainability. - In block 07D04 identified HCV 4 of 0.25 Ha; block 05D05 HCV 4 of 0.35 Ha – demarcated with red poles. Still standing rubber trees. - The planting plan (including the conversion) has been considered the new planting requirement. 	
3.1.3	<p>The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken.</p>	<p>Kerasaan Estate: PT. Kerasaan Indonesia - Kerasaan Estate carried out and minute "Berita Acara Management Review Report Implementasi Persyaratan ISCC, RSPO dan ISPO" dated 12 October 2022: result from internal audit RSPO, ISPO, ISCC on 11-13 August 2022; customer feedback; process performance and product conformity; corrective action and prevention; follow up from previous management review; changes affecting management system; recommendation for improvement – signed by Kerasaan Estate management.</p> <p>Timbang Deli Estate: PT. Timbang Deli Indonesia – Timbang Deli Estate carried out and minuted "Berita Acara Management Review Report Implementasi Persyaratan RSPO P&C" dated 16 February 2023: result from internal audit RSPO on 29 November – 3 December 2022; customer feedback; process performance and product conformity; corrective action and prevention; follow up from previous</p>	<p>Complied</p>

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		<p>management review; changes affecting management system; recommendation for improvement – signed by Timbang Deli Estate management.</p> <p>Bukit Maradja Estate:</p> <p>PT. Eastern Sumatra Indonesia – Bukit Maradja Estate carried out and minute in “Berita Acara Management Review Report Implementasi Persyaratan ISCC, RSPO dan ISPO” dated 12 October 2022: result from internal audit RSPO, ISPO, ISCC on 8-10 August 2022; customer feedback; process performance and product conformity; corrective action and prevention; follow up from previous management review; changes affecting management system; recommendation for improvement – signed by Bukit Maradja Estate management.</p> <p>Bukit Maradja POM:</p> <p>The mill received Senior Technical Manager visit on 23 December 2022. One of the findings related to bend in sterilizer rail; correction implemented on 6 January 2023 rail leads to sterilizer No.1 have been straighten.</p> <p>PT. Eastern Sumatra Indonesia – Bukit Maradja POM carried out and recorded “Berita Acara Management Review Report Implementasi Persyaratan ISCC, RSPO dan ISPO” dated 10 February 2023: result from internal audit RSPO, ISPO, ISCC on 7-9 February 2023; customer feedback; process performance and product conformity; corrective action and prevention; follow up from previous management review; changes affecting management system; recommendation for improvement – signed by Bukit Maradja POM management.</p>	
<p>Criteria 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.</p>			
3.2.1	<p>(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification.</p>	<p>Kerasaan Estate:</p> <p>Continuous improvement plan in pesticide use reduction proposed 3 January 2023. The reduction of pesticide through use of “Imago Trap” to catch the moth in order to reduce reproduction ability of the bag worm. The improvement plan for “Imago trap” impact evaluation:</p>	Complied

		<ul style="list-style-type: none"> - Target: Priority for block with high pest infestation OP2010, OP 2014, OP2015. - Data 2021 <i>Posthene</i> used: 4,844.17 kg; 2022 <i>Posthene</i> used: 3,530 kg - Economic impact evaluation: reduce pesticide leads to reduced cost. - BMP evaluation: pest control can improve FFB production. - Environmental impact evaluation: less pesticide use in GHG 2022 calculation 0.033 CO₂ per kg FFB - Efficiency manpower use by <30% (reduce working time and give opportunity for social live). <p>Bukit Maradja Estate: Continuous improvement plan for “Penurunan herbisida Glifosat untuk Pengendalian Gulma” replacing herbicide brand from <i>Supremo</i> to <i>SMART</i>, because the result quality from Supremo lower therefore dosage per hectare higher. Bukit Maradja Estate put additional weed solution. Objective and target:</p> <ul style="list-style-type: none"> - Block 16C06 and 16C09; with use of pesticide data <i>Supremo</i> volume year 2021 of 1,498 liters; year 2022: 9,286 liters; - Economic impact evaluation: Reduce use of pesticide, reducing operational cost; - BMP impact evaluation: with weed control can improve productivity - Environmental impact evaluation: pesticide reduction resulted in lower GHG emission year 2022 at 0.050 CO₂ per kg FFB - Efficiency manpower use by <30% (reduce working time and give opportunity for social live). <p>Timbang Deli Estate: Continuous improvement plan for “Pengurangan pemakaian pestisida PT. Timbang Deli Indonesia” reducing the use of pesticide use. The reduction of</p>	
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		<p>pesticide through use of "Imago Trap" to catch the moth to reduce reproduction ability of the bag worm. The improvement plan for "Imago trap" impact evaluation:</p> <ul style="list-style-type: none"> - Target: Priority for block with high pest infestation OP2017, OP2015, OP2016. - Data 2021 <i>Starthene</i> used: 133.45 kg; 2022 <i>Starthene</i> used: 778.55 kg - Economic impact evaluation: reduce pesticide leads to reduced cost. - BMP evaluation: pest control can improve FFB production. - Environmental impact evaluation: less pesticide use resulted in less hazardous waste production. - Efficiency manpower use by <30% (reduce working time and give opportunity for social live). <p>Bukit Maradja POM:</p> <p>Continuous improvement plan related to nutrition improvement in compost "Pemasangan pipa di Traymaster untuk penambahan volume POME di Composting Station". Issue at hand related to low nutrition in compost, no reaching nutrition target. Installation of 3 inch pipes and additional 10 nozzles in traymaster to channelling the POME to compost bunker. Objective and target:</p> <ul style="list-style-type: none"> - Economic impact evaluation: with increased nutrition in compost, inorganic fertilizer need will decrease and leads to reduced cost for inorganic fertilizer cost. - Operational impact evaluation: with POME volume increase to composting area can reduce the volume flow to D pool. - Environmental impact evaluation: With additional POME volume to composting area, can reduce POME volume flow to land application area, can reduce GHG as in 2021 3,71 g CO₂ per Mj. <p>Continuous improvement plan related to reduces use of HSD oil "Operasional fire up boiler menggunakan PLN yang selama ini menggunakan genset". Issue</p>	
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		<p>at hand related to increase HSD oil use to fire up boiler. Proposed to connect grid electric PLN to main panel in power plant station. Objective and target:</p> <ul style="list-style-type: none"> - HSD oil year 2021 of 19.456 liter; year 2022 of 13.580 liter. - Economic impact evaluation: reduced HSD oil use can reduce fossil fuel cost. - Environmental impact evaluation: with reduced genset hour time will reduce noise level in power plant station. 	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat by Certification Body during Annual Surveillance Assessment by using the RSPO metrics template.	PT. Eastern Sumatra Indonesia sent the RSPO Metric Template for year 2022.	Complied
Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.			
3.3.1	(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	<p>Estates:</p> <p>The procedures documented in "Oil Palm Agricultural Manual" (latest revision in March 2020), where it contains all sub section of the process, such as: Nursery, land clearing, planting in peat soil and mineral soil with zero burning, planting legume cover crops, terracing, upkeep (fertilizer and pesticides, included safe working practices), water level management, riparian and watercourse management, harvesting, replanting and FFB transport. Documented SOP are as follows:</p> <ol style="list-style-type: none"> 1. OPM-01-00; dated 02/10/2017; Biology of Oil Palm. 2. OPM-02-00; dated 02/10/2017; General Information: Oil Palm Nursery. 3. OPM-02-01; dated 02/10/2017; Land Preparation of Oil Palm Nursery – Persiapan Lahan Pembibitan Kelapa Sawit 4. OPM-02-02; dated 02/10/2017; Oil Palm Pre Nursery – Pre Nursery Kelapa Sawit. 5. OPM-02-03; dated 02/10/2017; Oil Palm Main Nursery – Main Nursery Kelapa Sawit. 	Complied

		<ol style="list-style-type: none"> 6. OPM-03-01; dated 02/10/2017; Survey and Mapping – Survey dan Pemetaan. 7. OPM-03-02; dated 02/10/2017; Land Clearing – Pembersihan Lahan. 8. OPM-03-03; dated 02/10/2018; Land Preparation – Persiapan Lahan. 9. OPM-03-04; dated 02/10/2017; Legume Cover Crop <i>Mucuna bracteata</i> – <i>Mucuna bracteata</i> Kacangan Penutup Tanah 10. OPM-03-05; dated 02/10/2017; Field Planting – Penanaman ke Lapangan. 11. OPM-04-01; dated 02/10/2017; Palm Supplying – Penyisipan Tanaman. 12. OPM-04-02; dated 02/10/2017; Thinning Out and Removing Plant – Penjarangan dan pembongkaran Tanaman. 13. OPM-05-01; dated 02/10/2018; Ablation and Sanitation – Ablasi dan Sanitasi. 14. OPM-05-02; dated 17/07/2019; Harvesting – Panen. 15. OPM-05-03; dated 17/07/2019; FFB and LF Delivery – Pengiriman TBS dan Berondolan. 16. OPM-05-04; dated 18/07/2019; Frond Pruning – Pemangkasan Pelepah 17. OPM-05-05; dated 19/03/2020; Black Bunch Count – Sensus Buah 18. OPM-05-06; dated 02/10/2017; <i>Elaeobius camerunicus</i> Management – Pengelolaan <i>Elaeobius camerunicus</i>. 19. OPM-06-01; dated 19/03/2020; Inorganic Fertiliser – Pupuk Inorganik 20. OPM-06-02; dated 19/03/2020; Organic Fertiliser – Pupuk Organik 21. OPM-06-03; dated 02/10/2017; LSU: Palm Marking – LSU: Penandaan Tanaman. 22. OPM-06-04; dated 02/10/2017; Leaf Sampling Unit (LSU) and Rachis Sampling Unit (RSU) – Pengambilan Sampel. 23. OPM-07-01; dated 20/03/2020; Detection and Census – Deteksi dan Sensus. 24. OPM-07-02; dated 02/10/2017; Pest Control – Pengendalian Hama. 	
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		<p>25. OPM-07-03; dated 02/10/2017; Disease Control – Pengendalian Penyakit.</p> <p>26. OPM-07-04; dated 17/07/2019; Integrated Pest Management – Pengendalian Hama Terpadu.</p> <p>27. OPM-08-01; dated 20/03/2020; Weed Control – Pengendalian Gulma.</p> <p>28. OPM-09-01; dated 19/02/2019; Water management in Coastal Soil – Pengelolaan Air di Tanah Pesisir.</p> <p>29. OPM-09-02; dated 02/10/2017; Management of Riparian Area – Pengelolaan Riparian Area.</p> <p>30. OPM-09-03; dated 15/07/2019; The Use, Store and Discrad Pesticide – Penggunaan, Penyimpanan dan pemusnahan pestisida.</p> <p>31. OPM-10-01; dated 01/02/2018; Field Quality Control</p> <p>Interviews with employees indicate satisfactory level of understanding and implementation in relation to their respective job function, e.g. in Bukit Maradja Estate: harvesting at Block 97E25, E26 Division 1; spraying circle at Block 98E30, E29A, E28 Division 2; manuring urea at Block 10A03 Division 2; aplikasi compost at 13C10 Division 3; replanting at Block 21D16, D17. In Kerasaan Estate: harvesting at Block R03 Division 3; spraying circle and path at Block 15A07, B07 Division 1; manuring MOP at Block 14H10A Division 2; pest and desease census at Block 14B08A Division 3; replanting area at Block 21B04, C04 Division 1. In Timbang Deli Estate: harvesting at Block 16B02, 16F02, 18A03, 18C03; manuring CuSO₄ at Block 17C02.</p> <p>Palm Oil Mill:</p> <p>Bukit Maradja Palm Oil Mill has a set of procedure for processing of oil palm Fresh Frut Bunch into CPO and PK, under "Palm Oil Mill Manual" dated 25 March 2019. The procedures explains all activity from receiving FFB into dispatch of products; Such as:</p> <ol style="list-style-type: none"> 1. POM-01-01; Reception in Bukit Maradja Palm Oil Mill. 2. POM-02-01; Sterilizer in Bukit Maradja Palm Oil Mill. 	
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3.3.2	A mechanism to check consistent implementation of procedures is in place.	The company has established mechanism to check consistent implementation of procedures under SOP OPM-10-01; dated 06/02/2019; Field Quality Control. The objectives of the procedure are to check if the result of work are in accordance with existing procedures; to evaluate the work and keep in accordance with the	Complied

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		standards; to use as a reference for making improvements. Inspections are carried out on items related to harvesting, weeding, manuring, pest and disease, replanting and nursery.	
3.3.3	Records of monitoring and any actions taken are maintained and available.	<p>Unit of certification has conducted the internal audit in mill and estate to check the operational implementation is align with the current procedures. For example:</p> <ul style="list-style-type: none"> • Internal audit of sustainability certification (ISPO, RSPO and ISCC) that conducted by Environmental and Conservation Department on 16 - 26 September 2022. During that audit, the internal auditor raised 15 NC's against RSPO P&C. Corrective action plan and evidence has been submitted to the internal audit team and satisfactorily closed during management review on 16 December 2022. • Senior Technique Manager (STM) Visit Report on 6 February 2023. During this visit, STM raised 17 findings that has been resolved until 2 months after mill visit. <p>All the record of internal audit are kept by each unit</p> <p><u>Bukit Maradja Estate</u> Documented record verified: Internal Audit Memorandum No. xx/IAM-IAD/22 at Bukit Maradja Estate dated 14 October 2022 period Nov2021 – Jun2022. Identified 6 findings related internal administration, deviation on HSD oil calculation and fixed asset monitoring.</p> <p>Besides, unit of certification implementing due diligence for selection of third party/contractor to ensure that third party comply with code of ethic business policy.</p> <p>In example: Evaluation of third party/contractor dated 22 December 2022 for third party UD. SEJAHTERA (Stationary material supplier); 19 December 2022 for UD. SUMBER TEKNIK (Sand and building material); 14 December 2022 for</p>	Complied

		<p>PT. ANEKA SUMATRINDO (Excavator for replanting) and 12 December 2022 for PT. MULTI PRIMA NUSA (FFB Transport).</p> <p><u>Kerasaan Estate:</u> Documented record verified: Internal Audit Memorandum No. 25/IAM-IAD/22 at Kerasaan Estate dated 13 October 2022 period Nov2021 – Aug2022. Identified 2 findings related verification on fixed asset demolishing and bonus payment. Besides, unit of certification implementing due diligence for selection of third party/contractor to ensure that third party comply with code of ethic business policy. In example: Evaluation of third party/contractor dated 9 January 2023 for third party UD. SEJAHTERA and UD. Sumber Teknik (general material).</p> <p><u>Timbang Deli Estate:</u> Documented record verified: An Independent Finance Audit at Timbang Deli Estate conducted by Purwantono, Sungkoro & Surja for financial statement as of 31 December 2021. As the audit report No. 01901/2.1032/AU.1/01/1609-1/1/VII/2022, dated July 15, 2022. Besides, unit of certification implementing due diligence for selection of third party/contractor to ensure that third party comply with code of ethic business policy. In example: Evaluation of third party/contractor dated 30 December 2022 for third party CV. BIRING NDU (FFB transporter). The evaluation is documented in form "Checklist Evaluasi Pemenuhan Standar RSPO Untuk Kontraktor".</p>	
<p>Criteria 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.</p>			
3.4.1	<p>(C) SEIA in new planting or operation including mills, is conducted independently and participatively by involving the affected stakeholders, inclusive of impact assessment from</p>	<p>PT Eastern Sumatra Indonesia:</p>	<p>Complied</p>

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	<p>the smallholder/outgrower scheme (if any). The assessment is to be documented.</p>	<p>Up to this ASA 2-3, there is no revision regarding SEIA document of PT Eastern Sumatra Indonesia (Bukit Maradja POM & Bukit Maradja Estate).</p> <p>PT Eastern Sumatra Indonesia has environmental document titled "UKL – UPL", approved by Decree of "Kepala Badan Pengendalian Dampak Lingkungan Daerah" of Simalungun Regency No.188.4/70/Bpdl related to finalized environmental and social feasibility at PT Eastern Sumatera Indonesia (SIPEF Group) – Bukit Maradja Palm Oil Mill and Estate, Simalungun Regency, Sumatra Utara Province, dated 26 February 2004 and last revision as in "Rencana Pengelolaan Lingkungan (RKL) dan Revisi Rencana Pemantauan Lingkungan (RPL)" – Environment management and monitoring plan with scope of study palm oil estate area 3,178 Ha and palm oil mill 30 Ton FFB/hour as stated in the Decree of "Bapedalda Kabupaten Simalungun No.271/Bpdl/2008".</p> <p>The Organization also has prepared the environmental document as in "Dokumen Evaluasi Lingkungan Hidup (DELH) Kebun Kelapa Sawit PKS dan Pemanfaatan Janjang Kosong Kelapa Sawit dengan Limbah Cair untuk di Proses menjadi kompos di Kebun Bukit Maradja PT Eastern Sumatra Indonesia" – document of environment evaluation of oil palm plantation, mill, EFB and mill effluent for process to be composted and applied in Bukit Maradja Estate. The document has approved per "Keputusan Kepala Badan Lingkungan Hidup Kabupaten Simalungun No.188.45/833/Sekrt-2015", dated 8 June 2015, with scope of study palm oil estate area 3,178 Ha location in N 03^o 00' 45.0', E 099^o14'08.0'.</p> <p>PT Eastern Sumatra Indonesia obtained addendum of Environmental License in 2015, as per "Keputusan Kepala Badan Lingkungan Hidup Kabupaten Simalungun Nomor: 188.45/869/Sekrt-2015", dated 18 June 2015. The new amendment environmental license related activities of Oil Palm Plantations, Palm Oil Mill and Utilization of Oil Palm Empty Bunches with Liquid Wastewater to be processed into composting.</p> <p>PT Eastern Sumatra Indonesia in 2020 obtained Document of Environmental Evaluation or "Dokumen Evaluasi Lingkungan Hidup (DELH)" based on Decree of "Kepala Dinas Lingkungan Hidup Kabupaten Simalungun" No.</p>	
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		<p>Leader; Social and cultural expert); Udi Kusnidar, S.Hut (Social-economic-cultural expert); Ir. Heri Wiyono (Social and cultural expert).</p> <p>In 2017, PT Timbang Deli Indonesia in cooperation with "Koompasia Enviro Institut" carried out social impact assessment as reported in "Laporan Analisa Dampak Sosial PT Timbang Deli Indonesia tahun 2017". The assessment team comprise of: Henry Marpaung (Team Leader; Social-cultural expert; ALS licensed assessor Provisional ALS160007HM); Harry Kurniawan, (Team member; GIS and landscape); Ridho Anggara (Team member, GIS assistant).</p>	
3.4.2	For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.	<p>The company has prepared report on Environmental Management and Monitoring implementation (RKL-RPL Report) and submit to the government regularly (per semester). The documentation is an important step in ensuring transparency and accountability in the certification process. Documents are available including social and environmental management plan and its monitoring which developed with participatory of affected stakeholder. The management plan and its monitoring have been developed with participation of affected stakeholders. The unit of certification have involved relevant stakeholders such as employees, local communities, and other interested parties in the process. By doing so, they ensure that the plan is comprehensive, effective, and reflective of the needs and concerns of all relevant parties.</p> <p>The Management Plan is consist of:</p> <ul style="list-style-type: none"> - Physical-chemical component/aspect: soil fertility (monitoring once per annum); water quality (monitoring twice per annum); air quality (monitoring twice per annum); aesthetic (cleanliness). - Social-economy-cultural component/aspects: community welfare; community perception. - Health component: community health, hazardous waste management. 	Complied
3.4.3	(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.	The unit of certification has taken a participatory approach in implementing, reviewing, and updating the social and environmental management and monitoring plan (RKL-RPL). This means that they have involved relevant	Complied

		<p>stakeholders such as employees, local communities, and other interested parties in the process. By doing so, they ensure that the plan is comprehensive, effective, and reflective of the needs and concerns of all relevant parties.</p> <p>Regular review and updates of the RKL-RPL are critical to ensuring that the plan remains relevant and effective in addressing the social and environmental impact of the unit's operations. By doing so, the unit is taking a proactive approach to minimizing the negative impact of their operations and enhancing their positive contributions to society and the environment. This commitment to sustainability and responsible management is good for the environment, society and beneficial for the business in terms of reputation, stakeholder trust, and long-term viability.</p> <p>Unit of Certification has consistently reports the implementation of Environmental Management and Monitoring periodically in 6 months interval and reported to the Environmental Office of Simalungun Regency and through the electronic reporting application Electronic Reporting Information System (SIMPEL) to the Ministry of Environment and Forestry, e.g.:</p> <ol style="list-style-type: none"> 1. Report on the Implementation of RKL-RPL PT Eastern Sumatra Indonesia Semester II of 2022 has been submitted to the Ministry of Environment (ID TTE SIMPEL: 1676365566-2183 dated 14 February 2023). 2. Report on the Implementation of RKL-RPL PT Eastern Sumatra Indonesia Semester II of 2022 has been submitted to the Environmental Office of Sumatera Utara Province, letter No.04/BME-G/II/2023 dated 22 February 2023. 3. Report on the Implementation of RKL-RPL PT Eastern Sumatra Indonesia Semester II of 2022 has been submitted to the Environmental Office of Simalungun Regency, letter No.03/BME-G/II/2023 dated 22 February 2023. 4. Report on the Implementation of RKL-RPL PT Kerasaan Indonesia Semester II of 2022 has been submitted to the Environmental Office of Simalungun Regency, letter No.35/KRE-DLHSiml/II/2023 dated 13 February 2023. 5. Report on the Implementation of RKL-RPL PT Timbang Deli Indonesia Semester II of 2022 has been submitted to the Ministry of Environment (ID 	
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		<p>TTE SIMPEL: 1673239087-5473 dated 9 January 2023).</p> <p>6. Report on the Implementation of RKL-RPL PT Timbang Deli Indonesia Semester II of 2022 has been submitted to the Environmental Office of Sumatera Utara Province, letter No.15/TDE/I/2023 dated 16 January 2023.</p> <p>7. Report on the Implementation of RKL-RPL PT Timbang Deli Indonesia Semester II of 2022 has been submitted to the Environmental Office of Deli Serdang, letter No.14/TDE/I/2023 dated 26 January 2023.</p> <p>Based on field observation to Bukit Maradja POM, Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate, verified that parameters described in Management and Monitoring Plan (RKL-RPL) have been implemented.</p>	
Criteria 3.5: A system for managing human resources is in place.			
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives in accordance with the applicable regulation.	<p>PT Eastern Sumatera Indonesia – Bukit Maradja POM has defined employment procedures for recruitment, selection, hiring, promotion, retirement, and termination.</p> <p><u>Recruitment/Selection/Hiring</u></p> <ul style="list-style-type: none"> PT Eastern Sumatera Indonesia – Bukit Maradja POM established SOP Internal Recruitment (from SKU to Acting Field Assistant (FA), Mill Assistant (MA), Office Assistant (OA)) No.HRD-01-01/01-04-2019/Rev.1 effective date 5 April 2019. The objective is to give equal career opportunity to every employee and ensure fulfilment of the required manpower needed. Operating Unit (OU) prepares Staff Employment Request (SER). General Manager (GM)/Regional Director (RD) approve or reject SER created by Operating Unit. President Director approve or reject recruitment based on the urgency and needs of the company. OU Manager select the best candidates from SKU based on SKU Evaluation. Training Manager conduct assessment program to select candidates. Human Resources Department Manager approve or reject candidate based on the assessment report. Candidate must go through evaluation phase for 6 months as Acting 	Complied

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		<p>FA/MA/OA. After the evaluation phase, Manager gives evaluation report to GM/RD. GM/RD then decided whether to promote or decline candidate as staff.</p> <ul style="list-style-type: none"> PT Eastern Sumatera Indonesia – Bukit Maradja POM established SOP External Recruitment (Staff only) No.HRD-01-02/01-04-2019/Rev.1 effective date 16 April 2020. The objective to ensure the process of recruiting new staff for all position is done and managed systematically, effectively, and efficiently based on the principle of job equality and implemented procedure. Regional Management Office (RMO) or Head of Department prepares Staff Employment Request (SER). President Director approve or reject SER based on the urgency and needs of the company. Office Assistant (OA) Recruitment carried out recruitment database except for special reason use advertising. After publishing recruitment advertisement, candidates resume was collected and select best candidates for selection process: written test, physiological test, interview, medical check-up; choose candidate based on qualification/competence; created interview with user schedule. Office Assistant responsible for offering contract and negotiations. President Director decide to the hiring of staff based on company needs. Newly hired staff is required to go through monitoring process for 3 months and manager is responsible for the monitoring period. PT Eastern Sumatera Indonesia – Bukit Maradja POM established SOP Recruitment for PKWT/Free Labour (Non-Staff) No.HRD-01-03/09-03-2020/Rev.2 effective date 17 March 2020. The objective to ensure the recruitment process for labor force are according to valid procedure and approve manpower plan. Field Assistant (FA), Mill Assistant (MA), Office Assistant (OA) prepare a proposal for recruitment based on available budget, work experience, achievements. Estate Manager or Mill Manager check and approve the proposal. General Manager (GM)/Regional Director (RD) approve or reject SER created by Operating Unit. Upon approval, Office Head Assistant create work agreement signed by the employee and Estate Manager or Mill Manager. 	
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		<p><u>Promotion</u></p> <ul style="list-style-type: none"> • PT Eastern Sumatera Indonesia – Bukit Maradja POM established SOP Promotion to SKU No.HRD-01-04/13-03-2020/Rev.0 effective date 12 May 2020. The objective to give confirmation and clarify in the process of promotion workers in companies. Estate Manager or Mill Manager prepare proposal for promotion and send to Regional Management Office (RMO). The process of submission attach: SKU evaluation form, list of duties and responsibilities, list of training attended, copy of ID card, copy of driver license. Senior Estate Manager (SEM) or Senior Technical Manager (STM) review and approve proposal. General Manager (GM)/Regional Director (RD) approve or reject proposal created by Operating Unit and forward to Head of Department (HOD). Estate HOD or Technical HOD review and approve the proposal. Upon approval, HOD Human Resources then sign memorandum regarding promotion. • PT Eastern Sumatera Indonesia – Bukit Maradja POM established SOP Staff Appraisal No.HRD-03-03/17-06-2020/Rev.2 effective date 24 July 2020. The objective is part of performance management system to produce staff that enable company to achieve its strategic goals. Every year HOD Human Resources will notify all managers to do staff appraisal. OU Manager set each staff target for one year. Later on, the target which already set up will be KPI as base of staff appraisal evaluation. Manager will evaluate all the staff with 3 set of staff appraisal form (target achievement 60%, competence 40%, summary target + competence). HOD Human Resources doing a review of overall staff appraisal report made by Office Head Assistant Compensation before approve it. Board of Director approve or reject staff appraisal based on moderation meeting result. • Retirement and termination refers to Collective Bargaining Agreement between company and the respective worker union. Company and worker 	
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		<p>union has collective bargaining agreement, in form of "Perjanjian Kerja Bersama". Each company has different agreement:</p> <p>PT. Eastern Sumatra Indonesia, PT. Kerasaan Indonesia and PT. Timbang Deli Indonesia have documented the pay and working condition in accordance to labour law (Undang-undang No.13 tahun 2003 tentang Ketenagakerjaan), as established under "Perjanjian Kerja Bersama (PKB) PT. Eastern Sumatra Indonesia dengan Pengurus Serikat Pekerja Bukit Maradja Mandiri (SPBMM) periode". This document available in Bahasa Indonesia.</p> <ul style="list-style-type: none"> • Salary regulated under Chapter V; • Reasons for dismissal regulated under Chapter XXI; • Period of notice regulated under Chapter XXI; • Pension regulated under Chapter XVI; • Resolution upon industrial dispute on Chapter XXIII; <p>Minute of meeting with labour Union, dated 13 February 2023, were attended by Bapak Agus Kurniawan (head of SP-BUMM) and management representative (HRD, Senior Manager Administration, Senior Manager Operation). Agenda: Defined minimum wage year 2023.</p> <p>PT. Eastern Sumatra Indonesia collective work agreement "Perjanjian Kerja Bersama (PKB) PT. Tolan Tiga Indonesia Dengan Pengurus Serikat Pekerja Mandiri – 2022 – 2024" registered through letter "Surat No.560/564/Naker/Xi/2022 Tentang Pendaftaran Perjanjian Kerja Bersama (PKB) PT. Eastern Sumatera Indonesia Dengan Pengurus Serikat Pekerja Tolan Tiga Mandiri (SPTTM)" dated 25 November 2022.</p>	
3.5.2	Employment procedures are implemented and records are maintained.	<p>All the recruitment procedures have been well-implemented. The document is available in each unit and kept by unit head clerk and human resources North Sumatera Region.</p> <p>During ASA 2–3-year 2023, the auditor taken sample of employment procedures as follows:</p>	Complied

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		<ul style="list-style-type: none"> The last recruitment was in November 2022 on behalf of Mr. J***nt*. Application letter on 19 October 2022, medical record from Puskesmas Bukti Maradja 1 on 20 October 2022, interview form evaluation on 23 October 2022, the decision letter (temporary worker/PKWT contract) on 1 November 2022 – 31 October 2023. The promotion proposal of 13 mill workers from from grade P5 – P6 and from temporary worker/PKWT to permanent worker on 17th July 2022 based on result of workers appraisal. Approval of promotion letter from VP Engineering Department to Senior Manager HRD and decision of promotion from Senior Manager HRD on 19 July 2022. Perlabian Estate <p>Based on interview with the labour union representatives, there is no negative issues during the recruitment procedures such as discrimination or not transparency. The recruitment process conducted in professional way.</p>	
<p>Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.</p>			
3.6.1	<p>(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.</p>	<p>PT Eastern Sumatera Indonesia, PT Kerasaan Indonesia and PT Timbang Deli have established an Occupational Health and Safety Policy No.QMM-40-01-P04/27-03/2019/Rev.1 signed by President Director dated 27 March 2019.</p> <p>According to the company statement in their website that says, <i>"PT Tolan Tiga Indonesia supports the implementation of all relevant laws and regulations of the Republic of Indonesia, and of applicable international agreements and standards relevant to occupational health and safety. The company committed to provision of adequate resources for effective implementation of the occupational health and safety (OHS) program and procedure, including strict compliance reviews"</i>.</p> <p>Each unit has the Hazard Identification Risk Assessment and Determining Control (HIRADC) document for all the operational activity. Those documents prepared by the OHS expert in each unit in consideration with the input from workers and field supervisor. To ensure the hazard are align with the policy and procedures, those documents reviewed annually.</p>	Complied

		<p>Bukit Maradja POM</p> <p>The document of risk assessment under “Penilaian Resiko”, last review on 17 January 2023, the document was covered all activities in mill, such as: security, weight bridge, loading ramp, transfer carriage, station capstan before sterilizer, sterilizer, capstan after sterilizer, hoisting crane, pressing station, clarification station, kernel plant, dispatch CPO/ PK, water treatment, boiler, engine room, workshop, go-down, office, Temporary hazardous storage, effluent, bunker filling, control room, telescopic handler, wheel loader, emplacement.</p> <p>The document of risk assessment disseminated to all employees and contractors. For example, sighted the record of code of ethical conduct socialization on 27 January 2023.</p> <p>Timbang Deli Estate</p> <p>The document of risk assessment under “Penilaian Resiko”, last review on 16 February 2023, the document was covered all activities in estate, such as: spraying, manuring, office activity, workshop, harvesting, pruning, - transport TBS.</p> <p>Dissemination information has been socialized to employees on 18 Feb 2023. This socialization is attended by 35 employees.</p>	
3.6.2	(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.	PT Eastern Sumatra Indonesia and PT Kerasaan Indonesia have established an Occupational Health and Safety Policy No.QMM-40-01-P04/27-03/2019/Rev.1 signed by President Director dated 27 March 2019. In point 1 mentioned the company support the implementation of all relevant laws and regulation of Republic of Indonesia and of applicable international agreement and standards relevant to occupational health and safety and at point 2.b mentioned that the company committed to provision of adequate resources for effective implementation of the occupational health and safety (OHS) program and procedure, including strict compliance reviews.	Complied

		<p>OHS Procedure under document "Prosedur Keselamatan dan Kesehatan Kerja (K3)" No. SOP/TDI/06, rev.01 dated 1 February 2019. The document of procedure consisted of:</p> <ul style="list-style-type: none"> - Procedure of Hazard Identification Risk Analysis Determining Control for OHS – No: OHS-01-01 - Procedure of Hot Work – No. OHS-01-02 - Procedure of Potential Hazard Report – No. OHS-01-03 - Procedure of First Aid – No. OHS-01-04 - Procedure of Confined Space – No. OHS-01-06 - Procedure of Working at Heights – No. OHS-01-06 - Procedure of Gas Pressure Management – No. OHS-01-07 - Procedure of Incident Reporting – No. OHS-01-08 - Procedure of Standard for Installation of Safety Sign – No. OHS-01-09 - Procedure of Personal Protective Equipment – No. OHS-01-10 <p>OHS Program was demonstrated under "Program P2K3 year 2023", updated on 16 January 2023, such as:</p> <ul style="list-style-type: none"> - Training of OHS – PPE, HIRADC, planned in January 2023 - Meeting of OHS committee (monthly) - Report of OHS performance (3 monthly base) - Fire Drill (Bakortiba) – planned in November 2023 - Fire extinguisher inspection (monthly) - Training for first aider - Training on handling pesticides - Socialization of company policies - Training of PPE for all workers 	
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		<p>According to the OHS procedure, the Hazard Identification Risk Assessment and Determining Control (HIRADC) is evaluated annually. The last evaluation recorded 2023. According to the minutes of meeting, there is no document change since the last assessment due to no additional operational activity or specific case happen within the year.</p> <p>To ensure all the OHS implementation met the policy and procedures, unit of certification has attended the OHS training. For example, sighted the record of pesticide applicator training on 11 January 2023 attended by 31 participants. Dissemination information has been socialized to employees on 17 February 2023. This socialization is attended by 25 employees.</p>	
<p>Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.</p>			
<p>3.7.1</p>	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender-specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training.</p>	<p>PT Eastern Sumatra Indonesia – Bukit Maradja POM Program Training 2022, such as:</p> <ul style="list-style-type: none"> - Socialization of Company Policies for all workers. Plan: Jan & Feb 2022 - RSPO/ISPO/Supply Chain (new employee). Plan: March 2022 - MSDS Training (Warehouse, WTP Operator). Plan: April 2022 - Training on Work Instruction. Plan: May 2022 - Emergency Response Training (all employee). Plan: May 2022 <p>Record of training:</p> <ul style="list-style-type: none"> • Fire drill (simulation of emergency response preparedness), dated 24th January 2022, attended by 96 workers. Location in Bukit Maradja POM. Photograph, attendance list, scenario, analysis and evaluation and recommendation. • Socialization of company policies dated 5th January 2022. Was attended by 62 workers. • Training on emergency response for handling of hazardous waste dated 28th April 2021, was attended by 3 workers. 	<p>Complied</p>

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		<ul style="list-style-type: none"> • Training on implementation of work instruction in composting station dated 13th November 2021 – was attended by 13 workers. <p>PT Timbang Deli (Timbang Deli Estate) has training program min 2021, however some training not implemented due to Covid-19 pandemic are still occurs. An actual training or awareness that provided by Estate, such as:</p> <ul style="list-style-type: none"> - Pesticides management and MSDS awareness on 17 December 2021. - HCV Area Management awareness on 12 October 2021 - First Aid awareness on 4 October 2021 - Spraying tools calibration awareness on 15 January 2022 	
3.7.2	Records of training are maintained, where appropriate on an individual basis.	<p>Training record for Bukit Maradja POM:</p> <ul style="list-style-type: none"> - Training "Sertifikat Pelatihan Pembinaan Keselamatan dan Kesehatan Kerja Bidang Pesawat Angkat dan Pesawat Angkut No.5/1844111022/AS.01.04/X/2022 Operator K3 Excavator Rudi Agustiarso" dated 11 October 2022. License excavator operator: "Lisensi K3 Pesawat Angkat dan Angkut No.1844111022/A-OABT/12/X/2022 Rudi Agustiarso" date 11 October 2022-11 October 2027. - Training "Sertifikat Pelatihan Pembinaan Keselamatan dan Kesehatan Kerja Bidang Pesawat Angkat dan Pesawat Angkut No.Ser.2192/OPK3/PAA/III/2014 Operator K3 Backhoe Loader Riki Irwandi" dated 28 March 2014. License backhoe loader operator: "Lisensi K3 Pesawat Angkat dan Angkut No.P.14.33258-OPK3-LT/PA/XII/2019 Riki Irwandi" date 16 December 2019-16 December 2034. - Training "Sertifikat Pelatihan Pembinaan Keselamatan dan Kesehatan Kerja Bidang Operator Pesawat Uap Kelas I No.Ser.397/OPK3/B.I/IV/2014 Operator K3 Pesawat Uap Kelas I Fttahuddin Manik" dated 3 April 2014. License boiler operator: "Lisensi K3 Operator Pesawat Uap No.P.14.6137.OPK3-PUBT-B.I/II/2020 Fattahudin Manik" date 3 February 2020-3 February 2025. 	Complied

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		<ul style="list-style-type: none"> - Training "Sertifikat Pelatihan Pembinaan Keselamatan dan Kesehatan Kerja Bidang Operator Pesawat Uap No.Ser.423/OPK3/B.II/IV/2014 Operator K3 Pesawat Uap Kelas II Vicky Harlando" dated 3 April 2014. License boiler operator: "Lisensi K3 Operator Pesawat Uap No.P.14.6163.OPK3-PUBT-B.II/II/2020 Vicky Harlando" date 3 February 2020-3 February 2025. - Training "Sertifikat Pelatihan Pembinaan Keselamatan dan Kesehatan Kerja Bidang Pesawat Tenaga dan Produksi No.Ser.14.5/OP.TU.K3/PTP/IV/2014 Operator K3 Turbin Uap Bonaruhi Silalahi" dated 29 April 2014. License turbine operator: "Lisensi K3 Operator Steam Turbin Kelas I No.P.14.62/PM/PTP/I/2020 Bonaruhi Silalahi" date 27 January 2020-27 January 2025. <p>Training record for Timbang Deli Estate:</p> <ul style="list-style-type: none"> - Training "Sertifikat Pelatihan Pembinaan Keselamatan dan Kesehatan Kerja Pembinaan Teknik Keselamatan dan Kesehatan Kerja Bidang Pesawat Angkat dan Angkut Operator K3 Traktor No.5/6703/AS.02.00/VIII/2019 Yusman" dated 30 August 2019. License tractor operator: "Lisensi K3 Tractor No.152280-OPK3-LT/PAA/VIII/2019 Yusman" date 30 August 2019-30 August 2024. 	
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.	Training Program 2023 is available including RSPO Supply Chain. The latest refreshment training of supply chain in Bukit Maradja POM conducted on 11 October 2022. The training subjected to SOP of Supply Chain and Traceability of Palm products (MKT-03-06/04-03-2019/Rev.0) and RSPO Principles & Criteria 2018 that contain supply chain requirement. Training attended by relevant personnel including Mill Manager, Office Assistant, Field Assistant, weighbridge clerk, production clerk and security. Dissemination of supply chain requirement also performed to contracted transporter, e.g JSA and BKT on 2 February 2023.	Complied

Criteria 3.8: Supply chain requirements for mills.
 Procedure note: all requirements are classified as **Critical Indicators**. However it will not contribute to suspension if there is more than 5 non-compliance within a principle)

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<p>3.8.1</p>	<p>Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>	<p>Up to this ASA 2_3, the management of SIPEF Group decided Bukit Maradja Palm Oil Mill, PT Eastern Sumatera Indonesia to implement RSPO Supply Chain Model Identity Preserved (IP). With the implementation of Supply Chain Model IP, the Palm Oil Mill only received and process FFB from certified estate (company-owned and sister company). FFB suppliers of Bukit Maradja POM are Bukit Maradja Estate, Kerasaan Estate (PT Kerasaan Indonesia) and Timbang Deli Estate (PT Timbang Deli Indonesia). Bukit Maradja POM implemented the procedure of supply chain and traceability based on SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. Procedure completed with the flow diagram of FFB receiving, processing in POM, Receiving and shipping of CPO. Person responsible for implementation of RSPO Supply Chain standard at the POM is the Mill Manager.</p>	<p>Complied</p>
<p>3.8.2</p>	<p>Mass Balance Module A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	<p>Up to this ASA 2_3, the management of SIPEF Group decided Bukit Maradja POM, PT Eastern Sumatera Indonesia to implement RSPO Supply Chain Model Identity Preserved (IP). With the implementation of Supply Chain Model IP, the Palm Oil Mill only received and process FFB from certified estate (company-owned and sister company). FFB suppliers of Bukit Maradja POM are Bukit Maradja Estate, Kerasaan Estate (PT Kerasaan Indonesia) and Timbang Deli Estate (PT Timbang Deli Indonesia). This indicator is not applicable.</p>	<p>Not Applicable</p>
<p>3.8.3</p>	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>The estimated tonnage of CPO and PK products that could potentially be produced by Bukit Maradja POM or Forecast is available in this report in table 10 Section 1. This data volume is available in the public summary report and unit of certification has own database system to monitor the actual production. The estimate annual tonnage for certified FFB, CPO and PK are available in the Estate and Mill annual production budget for 12 months since last surveillance assessment. The FFB tonnage received from all certified supply bases. Bukit</p>	<p>Complied</p>

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		Maradja POM received certified raw material (Fresh Fruit Bunch) from its own estate, Bukit Maradja Estate and from sister company Kerasaan Estate (PT Kerasaan Indonesia) and Timbang Deli Estate (PT Timbang Deli Indonesia).	
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	Bukit Maradja Palm Oil Mill has registered in RSPO IT Platform with registered ID number RSPO_PO1000000095. The mill also has registered all transaction in RSPO IT Platform.	Complied
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBS including ensuring no contamination in the IP mill. 	<p>PT Eastern Sumatra Indonesia has a written procedures and/work instruction for ensuring the implementation of RSPO Supply Chain Standard. The procedure is SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. Procedure completed with the flow diagram of FFB receiving, processing in POM, Receiving and shipping of CPO. Person responsible for implementation of RSPO Supply Chain standard at the POM is the Mill Manager. The procedure is complete and up to date covering the implementation of all elements in the supply chain requirements, such as:</p> <ul style="list-style-type: none"> a. Sales process, covering from contract approval to delivery of oil palm product (CPO and PK) including information of supply chain mechanism. b. Process at the estates, covers harvesting, FFB and loose fruit delivery include harvesting record and delivery to the Palm Oil Mill. c. Process at Palm Oil Mill covers FFB and loose fruit receiving, identification, production process, delivery of product and recording. d. Evaluation by CB. e. Transportation records. f. Internal control. g. Contractor control. <p>The procedure explains control of product non-conformity refer to Marketing Department Manual - SOP Customer Complaint Handling No.MKT-03-02/26-04/2018/rev.1 dated 30 April 2018. The procedure covers returned of all non-conforming product and/or documents. The mill only receives and process</p>	Complied

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		<p>certified FFB, therefore the procedure for receiving and processing non-certified FFB is not applicable.</p> <p>The mill has complete and up to date records and reports that demonstrated compliance with the Identity Preserved requirements including training records. Record seen data of FFB received, CPO and PK stock, production, dispatch, OER, KER, refreshment training of RSPO Supply Chain on 11 October 2022. Training attended by relevant personnel including Mill Manager, Office Assistant, Field Assistant, weighbridge clerk, production clerk and security. Dissemination of supply chain requirement also performed to contracted transporter, e.g JSA and BKT on 2 February 2023.</p>	
<p>3.8.6</p>	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b) Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>Procedure for Internal Audit refer to SOP Routine Visit and Internal Audit No.ENC-01-02/04-03-2019/Rev.2 date 18 March 2019. Section 6. Frequency and Timing stipulates the internal audits are conducted at least once a year according to the standards referred to. Section 5.4 Implementation of Routine/Internal Audit Visits stipulates: <i>In general, non-conformities in each of the principle and criteria, rules and requirement of the sustainable system are categorized under major, minor and observation. Such findings must be immediately followed up. The unit manager may undertake to implement corrections and may also plan improvements according to result of internal audit. Recommended improvement must be completed with timeframe. A review of the non-compliance found in a previous internal audit should be made on the next visit.</i></p> <p>The latest internal audit carried out on 7 – 9 February 2023, against RSPO P&C 2018 Indonesia National Interpretation 2020. The internal auditor assessed Criteria 3.8 related to RSPO SCCS. Corrective action related to internal audit findings have been determined.</p> <p>Latest Management Review in Bukit Maradja POM conducted on 10 February 2023. Management review has discussed:</p> <ul style="list-style-type: none"> Results of internal audits; internal audit in Bukit Maradja POM conducted on 7 – 9 February 2023, by Sustainability Department (SND) NS Team, summary 	<p>Complied</p>

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		<p>of finding and corrective action have been documented in Visit Report SND Team.</p> <ul style="list-style-type: none"> • Customer feedback: no significant complaint related to CPO & PK delivered from Bukit Maradja POM to buyer. • Process performance and product conformity: FFB processed in Bukit Maradja POM only coming from internal company (Bukit Maradja Estate, Kerasaan Estate and Timbang Dlei Estate); process are according to Mill Processing Manual; FFB quality according to Engineering Department and Independent Laboratory Manual. • Correction and Prevention: All audit findings have been discussed during management review and have been closed. • Follow up from previous Management Review: Has been followed up can be seen on internal audit report. • Changes affecting Management System: there is change in SOP Weighing and Despatch, previously under Independent Laboratory, currently using SOP Weighing & Despatch of CPO & PK (POM-01-06/11-08-2022), implemented by Palm Oil Mill as per 1 January 2023. • Recommendation for Improvement: corrective action to internal audit finding to be conducted consistently therefore not repeated in the next internal & external audit. 	
3.8.7	<p>Purchasing and Goods In</p> <ol style="list-style-type: none"> The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBS received. The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. The mill shall have a mechanism in place for handling non-conforming FFB and/or documents. 	<p>PT Eastern Sumatra Indonesia – Bukit Maradja POM has ensured that certified FFB received are RSPO certified based on the source of FFB. These FFB source are certified under PT Eastern Sumatra Indonesia – Bukit Maradja POM certificate (RSPO 632266). Based on interview with weighbridge clerk and FFB receiving station, Bukit Maradja POM only received certified FFB from sustainable source, that is Bukit Mardja Estate; Kerasaan Estate and Timbang Deli Estate. There is no FFB received from other source.</p> <p>The unit of certification has demonstrated SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. Chapter</p>	Complied

		<p>5.2 of the procedure indicates the Weighbridge Clerk has responsibility to input data and print "Receiving Slip" based on FFB Delivery Note, covering information e.g. estate name and block number, mill name, date of delivery, product description and quantity, RSPO certificate number, transporter identity and unique identification number.</p> <p>The procedure explains the mill can conducted coordination to an evaluation with CB about the quota between the OU and the CB (projected overproduction). During this annual surveillance assessment, Bukit Maradja POM was not over sold the CPO and PK production.</p> <p>The procedure explains control of product non-conformity refer to Marketing Department Manual - SOP Customer Complaint Handling No.MKT-03-02/26-04/2018/rev.1 dated 30 April 2018. The procedure covers returned of all non-conforming product and/or documents. The responsible person is Operating Unit Manager and Senior Manager Marketing. Based on audit, Bukit Maradja POM only receive and processed sustainable FFB. There has been no complaint from buyer.</p> <p>Records of purchasing goods in available:</p> <ul style="list-style-type: none"> - Delivery of FFB from Field "SPB" No.125/F4/SP/23 dated 25 January 2023 from Bukit Maradja Estate, Division F4, Block 15E13; planting year 2015, total 511 bunches. Stamp Sustainable Product-IP. Receiving slip/weighbridge ticket No.FFB23001277W; Truck BK 9615 TN; Bukit Maradja Estate dated 25 January 2023; D/O No.125/F4/SP/2023; Block ID 15E13; planting year 2015; total bunches 511; nett weight 4,230 kg. Stamp Sustainable Product-IP. - Delivery of FFB from Field "SPB" dated 7 January 2023 from Kerasaan Estate, Division F2, Block 15J02; 512 bunches; planting year 2015; Stamp Sustainable Product-IP. Receiving slip/weighbridge ticket No.FFB23000357W; Truck BK 9618 TP; Kerasaan Estate dated 7 January 2023; Block ID 15J02; Division F2 planting year 2015; total bunches 512; nett weight 4,640 kg. Stamp Sustainable Product-IP. 	
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		<ul style="list-style-type: none"> - Delivery of FFB from Field "SPB" No.142/I/TDE/23 dated 31 January 2023 from Timbang Deli Estate, Division Oil Palm, Block 18C03 (268 bunches), 17H03 (130 bunches) and 17H04 (365 bunches); total 763 bunches; planting year 2018 and 2017; Stamp Sustainable Product-IP. Receiving slip/weighbridge ticket No.FFB23001590W; Truck BK 8930 BC; Timbang Deli Estate dated 31 January 2023; D/O No.142/I/TDE/2023; Block 18C03 (268 bunches), 17H03 (130 bunches) and 17H04 (365 bunches); Division Oil Palm, planting year 2018 and 2017; total 763 bunches; nett weight 5,200 kg. Stamp Sustainable Product-IP. 	
<p>3.8.8</p>	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ol style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number. 	<p>The SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019 regulated that several information required by the standard have to be available in the sales and goods out document. Sales and goods out documents verified are as follows:</p> <p>CSPO:</p> <ul style="list-style-type: none"> - Contract No.2022/BM-CPO/06 dated 27 October 2022; between Seller: PT Eastern Sumatra Indonesia, address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112 and Buyer: PT MNA, address Gedung B & G Lantai 9, Jalan Putri Hijau No.10, Kesawan, Medan Barat, Medan, Sumatera Utara 20111; for sales of 500 MT Crude Sustainable Palm Kernel – RSPO IP. - Delivery Order No.2022/ESI-CPO/DO/15 dated 14 November 2022, ordering shipment of 250 MT CPO – RSPO IP, from PT Eastern Sumatra Indonesia – Bukit Maradja POM to buyer PT MNA at Kuala Tanjung. - Dispatch Slip No.CPO22001027W, dated 05/12/2022; from PT Eastern Sumatra Indonesia – Bukit Maradja POM; to PT MNA; product Crude Palm Oil; quantity 23.66 MT; DO No.2022/ESI-CPO/DO/15; Contract No. 2022/BM-CPO/06; Certificate RSPO 632266; Sustainable Product IP; Vehicle ID No. BK 8724 RO; Transporter CV Pengangkutan Sahabat. - Shipping Announcement, with transaction ID No. TR-cee9aaf7-39af for 249.54 MT CSPO IP; from Bukit Maradja POM PT Eastern Sumatra Indonesia 	<p>Complied</p>

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		<p>(RSPO_PO1000000095) as Seller to PT MNA (RSPO_PO1000000170) as Buyer. Shipping date 31/12/2022; Contract 2022/BM-CPO/06; Confirmation date 12/01/2023.</p> <p>Detail Information available:</p> <ul style="list-style-type: none"> • The name and address of the buyer: PT MNA, address Gedung B & G Lantai 9, Jalan Putri Hijau No.10, Kesawan, Medan Barat, Medan, Sumatera Utara 20111. • The name and address of the seller: PT Eastern Sumatra Indonesia, address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan 20112. • The loading or shipment / delivery date: 5 December 2022 based on Dispatch Slip. • The date on which the documents were issued: Contract on 27 October 2022; D/O on 14 November 2022; Dispatch Slip on 5 December 2022; • A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations): CSPO RSPO IP notation on all mill records; • The quantity of the products delivered: 250 MT based on each DO; from sampled dispatch slip: 23.66 MT of CSPO; • Any related transport documentation: vehicle ID No. BK 8724 RO by CV Pengangkutan Sahabat. • Supply chain certificate number of the seller: RSPO 632266. • A unique identification number: Contract No.2022/BM-CPO/06 (verified on all record). <p>PK:</p> <ul style="list-style-type: none"> - Contract No.2022/LTC-PK/BM/11 dated 25 November 2022; between Seller: PT Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1- 	
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		<p>11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT SMART Tbk (address Sinar Mas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta Pusat); for sales of 450 MT Crude Sustainable Palm Kernel – RSPO IP.</p> <ul style="list-style-type: none"> - Delivery Order No.2022/LTC-PK/BM/DO/16 dated 6 December 2022, ordering shipment of 250 MT PK – RSPO IP, from PT Eastern Sumatra Indonesia – Bukit Maradja POM to buyer PT SMART Tbk. - Dispatch Slip No. PK22000217W, dated 07/12/2022; from PT Eastern Sumatra Indonesia – Bukit Maradja POM to PT SMART Tbk; product Palm Kernel; quantity 24.93 MT; D/O No.2022/LTC-PK/BM/DO/16; Contract No. No.2022/LTC-PK/BM/11; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No. BK 8381 XR; Transporter CV Serba Guna Transport. - Shipping Announcement, with transaction ID No. TR-a4c953ee-1d33 for 427.25 MT CSPK IP; from PT Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000099) as Seller to PT SMART Tbk – Belawan Refinery (RSPO_PO1000006555) as Buyer. Shipping date 31 December 2022; Contract 2021/LTC-PK/BM/11; Confirmation date 12 January 2023. <p>Detail Information available:</p> <ul style="list-style-type: none"> • The name and address of the buyer: PT SMART Tbk, address Sinar Mas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta Pusat. • The name and address of the seller: PT Eastern Sumatra Indonesia, address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan 20112 • The loading or shipment / delivery date: 7 December 2022 based on Dispatch Slip. • The date on which the documents were issued: Contract on 25 November 2022; DO on 6 December 2022; Dispatch Slip on 7 December 2022. 	
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		<ul style="list-style-type: none"> • A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations): CSPK RSPO IP notation on all mill records. • The quantity of the products delivered: from sampled dispatch slip: 24.93 MT of Palm Kernel. • Any related transport documentation: vehicle ID No. BK 8381 XR; by CV Serba Guna Tarnsport. • Supply chain certificate number of the seller: RSPO 632266. • A unique identification number: Contract No.2022/LTC-PK/BM/11 (verified on all record). 	
3.8.9	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p>	<p>Bukit Maradja POM is not outsourcing its milling activities to any independent third parties. The mill only outsourcing transport activity of CPO and PK to several contractor. The unit of certification ensures through contractual agreements that the contractors are complies to RSPO Supply Chain requirement.</p> <p>Based on sales contract, deliveries of CPO are using transport contractors that appointed, contracted and instructed by the unit of certification, whilst deliveries of PK, transport contractors are managed by buyer. During transport of CPO, legal ownership is under PT Eastern Sumatra Indonesia, whilst during transport of PK the chain of custody has changed to the buyer and legal ownership is belong to buyer.</p> <p>Bukit Maradja POM has an agreement covering the transport process with each contractor; therefore, the CB has access to the transport contractor or operation if an audit is deemed necessary.</p> <p>Contract available:</p> <p>a. "Perjanjian Pengangkutan" – Contract No.2022/Angkutan/ CPO/BM/01, dated 15 November 2022 for Contract of Transport between PT Eastern Sumatra Indonesia and PT Bersama Karya Transport. The contractor issued a statement letter signed by Mr. Wilyanto Tentunata, dated 15 November</p>	Complied

	<p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>2022. The statement is "PT BKT is willing to follow requirement of RSPO Supply chain, and willing to be audited by certification body if its deemed necessary".</p> <p>b. Addendum No.2021/04 dated 6 April 2021 for Contract of Transport between PT Eastern Sumatra Indonesia and CV Felindo No.2019/ Angkutan/CPO/BM-SMRT/04. CV Felindo issued a statement letter signed by Drs. Sutrisno Sukijung, dated 8 August 2020. The statement is "CV Felindo Sukses Gemilang is willing to follow requirement of RSPO Supply chain, and willing to be audited by certification body if its deemed necessary".</p> <p>c. Addendum No.2021/03 dated 6 April 2021 for Contract of Transport between PT Eastern Sumatra Indonesia and CV Angkutan Sahabat No.2019/Angkutan/CPO/BM-SMRT/02. CV Angkutan Sahabat issued a statement letter signed by Mr. Gunawan Ruslan, dated 14 October 2020. The statement is "CV Angkutan Sahabat is willing to follow requirement of RSPO Supply chain, and willing to be audited by certification body if its deemed necessary".</p> <p>d. Addendum No.2021/02 dated 6 April 2021 for Contract of Transport between PT Eastern Sumatra Indonesia and CV Jasa Sahabat Abadi No.2019/Angkutan/CPO/BM-SMRT/03. CV Jasa Sahabat Abadi issued a statement letter signed by Mr. Christianto Sanjaya Ong, dated 8 August 2020. The statement is "CV Jasa Sahabat Abadi is willing to follow requirement of RSPO Supply chain, and willing to be audited by certification body if its deemed necessary".</p> <p>e. Addendum No.2021/02 dated 6 April 2021 for Contract of Transport between PT Eastern Sumatra Indonesia and CV Sejahtera Abadi No.2019/Angkutan/CPO/BM-SMRT/02. CV Sejahtera Abadi issued a statement letter signed by Mr. Harsono Sukijung, dated 1 August 2020. The statement is "CV Sejahtera Abadi is willing to follow requirement of RSPO Supply chain, and willing to be audited by certification body if its deemed necessary".</p>	
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		<p>All contracts are perpetual, as long as the parties need.</p> <p>Bukit Maradja POM has demonstrated SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. Section 5.4 Evaluation by Certification Body stipulates the Contractor Control: POM ensures that related contractors in the product supply chain have followed applicable procedures and audited contractors by internal/external if necessary.</p> <p>Means of control by Bukit Maradja POM: "Checklist Evaluasi Pemenuhan Standard RSPO Untuk Kontraktor", "External Provider Evaluation List" and "Buku Pemeriksaan Kendaraan CPO dan PK". Sampled: CPO truck No. BK 8724 RO from CV Pengangkutan Sahabat; inspected to carry certified CPO from Bukit Maradja POM to PT MNA – Kuala Tanjung, dated 5 December 2022.</p>																			
3.8.10	<p>The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.</p>	<p>Bukit Maradja POM has recorded the names and contact details of all contractors used for transport of certified CPO, as follows:</p> <table border="1" data-bbox="974 823 1906 1283"> <thead> <tr> <th>Contractor</th> <th>Contact Person</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>CV Jasa Sahabat Abadi</td> <td>Mr. Darmin Tanudjaya/Awi</td> <td>Jl. Besar Kisaran – Medan km 5 Sidomulyo, Pulo Bandring</td> </tr> <tr> <td>CV Sejahtera Abadi</td> <td>Harsono Sukijung/Udin</td> <td>Jl. Jati No.65 Pulo Brayan Bengkel Kec. Medan Timur, Medan 20239</td> </tr> <tr> <td>CV Angkutan Sahabat</td> <td>Gunawan Ruslan/Aguan</td> <td>Jl. Asia Mega Mas Blok CC No.14 Medan.</td> </tr> <tr> <td>CV Felindo Sarana Gemilang</td> <td>Linda</td> <td>Jl. Gunung Krakatau Ujung No. 62, Medan</td> </tr> <tr> <td>PT Bersama Karya Transport</td> <td>Wilyanto Tentunata</td> <td>Jl. Brigjend Katamso Gg Datuk No.18 Kampung Baru Medan</td> </tr> </tbody> </table>	Contractor	Contact Person	Address	CV Jasa Sahabat Abadi	Mr. Darmin Tanudjaya/Awi	Jl. Besar Kisaran – Medan km 5 Sidomulyo, Pulo Bandring	CV Sejahtera Abadi	Harsono Sukijung/Udin	Jl. Jati No.65 Pulo Brayan Bengkel Kec. Medan Timur, Medan 20239	CV Angkutan Sahabat	Gunawan Ruslan/Aguan	Jl. Asia Mega Mas Blok CC No.14 Medan.	CV Felindo Sarana Gemilang	Linda	Jl. Gunung Krakatau Ujung No. 62, Medan	PT Bersama Karya Transport	Wilyanto Tentunata	Jl. Brigjend Katamso Gg Datuk No.18 Kampung Baru Medan	Complied
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3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	The unit of certification inform the audit team in case there is changes in the list of FFB, CPO and PK transporter through the BSI's RSPO P&C Pre-Audit Information checklist.	Complied
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>	<p>Bukit Maradja Palm Oil Mill has implemented RSPO Supply Chain Certification Standard based on procedure SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. The procedure explains all aspects of supply chain and traceability scope in PT Eastern Sumatra Indonesia: FFB harvesting, harvest recording and delivery to Palm Oil Mill; FFB receiving and processing in Palm Oil Mill, CPO and PK production and reporting; CPO and PK dispatch from Palm Oil Mill and receiving in storage tank for delivery; Shipping instruction and preparation; CPO and PK stock balancing post-shipping.</p> <p>Bukit Maradja POM maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements, e.g.:</p> <ul style="list-style-type: none"> • Daily Production Figure for 31 December 2022: FFB received month to date is 8,146.22 MT; year to date is 118,866.52 MT. CPO produced month to date is 1,850.59 MT; year to date is 28,128.86 MT. PK produced month to date is 421.53 MT; year to date is 5,835.54 MT. OER month to date is 22.45%; year to date is 23.71%. KER month to date is 5.11%; year to date is 4.91%. CPO dispatched month to date is 1,861.08 MT; year to date is 28,041.96 MT. PK dispatched month to date is 427.25 MT; year to date is 5,835.54 MT. • Daily Production Figure for 24 February 2023: FFB received month to date is 5,862.02 MT; year to date is 14,411.55 MT. CPO produced month to date is 1,366.81 MT; year to date is 3,345.60 MT. PK produced month to date is 300.93 MT; year to date is 734.68 MT. OER month to date is 23.56%; year to date is 23.57%. KER month to date is 5.19%; year to date is 5.17%. CPO dispatched month to date is 1,805.34 MT; year to date is 3,364.59 MT. PK dispatched month to date is 419.85 MT; year to date is 773.52 MT. 	Complied

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		<p>The SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019; Section 5.2 Production Process stipulates storage and control of recording related to product sales, transportation until product delivery is stored with minimum period of 5 years.</p> <ul style="list-style-type: none"> - Bukit Maradja POM is able to record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. For period January to December 2022, FFB processed is 118,866.52 MT; CPO produced is 28,128.86 MT; PK produced is 5,835.54 MT; OER is 23.71%; KER is 4.91%; CPO dispatched is 28,041.96 MT; PK dispatched is 5,835.54 MT; processing hour is 3,924.84 hours; mill throughput is 30.29 ton/hour. 	
3.8.13	<p>Extraction Rate The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	<p>Extraction rate is applied to provide reliable estimation of CPO and PK produced. For year 2023, the estimated extraction rate from FFB into CPO is 24%, whilst from FFB to PK is 5.5%. Based on Daily Production Figure dated 31 December 2022, actual extraction rate ratios from FFB into CPO is 23.71% (average 12 months), whilst from FFB to PK is 4.91% (average 12 months).</p>	Complied
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	<p>The actual Oil Extraction Rates (OER) and Kernel Extraction Rates (KER) are monitored on daily basis through sounding result and documented in Daily Production Figure. Based on Daily Production Figure dated 31 December 2022 for period January to December 2022, actual OER is 23.71% and KER is 4.91%. Based on Daily Production Figure dated 24 February 2023 for period January to 24 February 2023, actual OER is 23.7% and KER is 5.17%.</p>	Complied
3.8.15	<p>Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	<p>Bukit Maradja POM does not receive any non-certified FFB. Therefore, no non-certified FFB being entered the process, no non-certified CPO and PK being produced, no non-certified product being dispatched. Storage tank for CPO dedicated only for certified oil. Silo for PK used to store certified product.</p>	Complied

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		<p>Bukit Maradja POM have 2 storage tanks, consist of BMST01 (capacity 500 MT) and BMST02 (capacity 1,000 MT). Storage tanks are dedicated only for CPO from Bukit Maradja POM. There is no contamination with non-certified product.</p> <p>There are two weighbridges used in Bukit Maradja POM, both have been calibrated based on:</p> <ul style="list-style-type: none"> - "Surat Keterangan Hasil Pengujian UPTD Metrologi Legal Pematangsiantar Dinas Koperasi, Usaha Kecil Menengah dan Perdagangan Pemerintah Kota Pematang Siantar No.510.3/1770/ML.PS/X/2022" for weighbridge brand: Avery Weigh Tronix; Serial Number 102750224; Capacity 40,000 kg; verified on 10 October 2022. Due for next verification in October 2023. - "Surat Keterangan Hasil Pengujian UPTD Metrologi Legal Pematangsiantar Dinas Koperasi, Usaha Kecil Menengah dan Perdagangan Pemerintah Kota Pematang Siantar No.510.3/1771/ML.PS/X/2022" for weighbridge brand: Avery Weigh Tronix; Serial Number 102750264; Capacity 40,000 kg; verified on 10 October 2022. Due for next verification in October 2023. 	
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>PT Eastern Sumatra Indonesia – Bukit Maradja POM is a palm oil mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product (FFB, CSPO and CSPK), therefore the site has been registered in RSPO IT Platform with ID number RSPO_PO1000000095.</p> <p>As a Palm Oil Mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product, Bukit Maradja POM has made Shipping Announcement for certified CPO and PK sold.</p> <p>For example:</p> <p>a. Shipping Announcement, with transaction ID No. TR-cee9aaf7-39af for 249.54 MT CSPO IP; from Bukit Maradja POM PT Eastern Sumatra Indonesia (RSPO_PO1000000095) as Seller to PT MNA (RSPO_PO1000000170) as Buyer. Shipping date 31/12/2022; Contract 2022/BM-CPO/06; Confirmation date 12/01/2023.</p>	Complied

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		<p>b. Shipping Announcement, with transaction ID No. TR-a4c953ee-1d33 for 427.25 MT CSPK IP; from PT Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000099) as Seller to PT SMART Tbk – Belawan Refinery (RSPO_PO1000006555) as Buyer. Shipping date 31 December 2022; Contract 2021/LTC-PK/BM/11; Confirmation date 12 January 2023.</p> <p>During this assessment period, Bukit Maradja POM sold several volumes of certified CPO as another certification scheme. Therefore, Bukit Maradja POM performed "Remove" in the RSPO IT Platform as well as for CSPO withdrawn from transport deduction, for examples:</p> <p>a. Sold as other scheme:</p> <ul style="list-style-type: none"> o Transaction ID: ST-TR-72c3b0be-df14; dated 13 May 2022; Product CSPO; Stock Transaction Type: Remove from certified stock; Transaction volume: 882.33 MT. o Transaction ID: ST-TR-0b7f511d-ec64; dated 20 July 2022; Product CSPO; Stock Transaction Type: Remove from certified stock; Transaction volume: 102.10 MT. <p>b. Transport loss:</p> <ul style="list-style-type: none"> o Transaction ID: ST-TR-ba0fcf58-0f8b; dated 23 December 2022; Product CSPO; Stock Transaction Type: Remove from certified stock; Transaction volume: 0.01 MT. o Transaction ID: ST-TR-0635d086-dddb; dated 17 November 2022; Product CSPO; Stock Transaction Type: Remove from certified stock; Transaction volume: 0.55 MT. 	
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>The procedure for claims is stated in SOP Supply Chain and Traceability of Palm Products (MKT-03-06/04-03-2019/Rev.0) dated 18 March 2019. The mill only makes claims on RSPO Certified product in compliance with RSPO Rules on Market Communications and Claims. Statement of RSPO certified and Identity</p>	Complied

		Preserved are only stated in sales documents of RSPO certified product, such as Contract, Delivery Order and Weighbridge Ticket.	
General corporate communications			
4.1	A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.	PT Eastern Sumatra Indonesia is a subsidiary of RSPO registered member, SIPEF Group. SIPEF Group, is highlighting its commitment to the principles of RSPO – therefore making an off product communication. The corporate communication of SIPEF Group can be seen in the corporate website: www.sipef.com	Complied
4.2	In corporate communications a member is allowed to: <ul style="list-style-type: none"> • Display its RSPO membership status • Display the RSPO web address (www.rspo.org) • State that the member supports the work of the RSPO • State the member’s history with regard to the RSPO. • Use the RSPO trademark to promote its membership of the RSPO. Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member’s profile page.	Corporate communication in SIPEF Group website: <ul style="list-style-type: none"> • Display its RSPO membership status: No, SIPEF did not display its RSPO membership status. • Display the RSPO web address: Not in direct manner. SIPEF made a link to RSPO website. • State the member supports the work of the RSPO: Not in direct manner. In the website, SIPEF wrote “We believe in a landscape approach to new oil palm developments, guided by the methodology endorsed by the RSPO”. • State the member’s history with regards to the RSPO: No. SIPEF did not state their history with regards to the RSPO. • Use of RSPO Trademark to promote its membership of the RSPO: No, SIPEF did not use RSPO trademark in its corporate communication such in website. 	Complied
4.3	In corporate communications RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	No, SIPEF did not display its RSPO membership status. It is clear that the statement did not lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	Complied
4.4	Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member’s own products.	No, SIPEF did not display its RSPO membership status. It is clear that the statement are clear and did not mislead consumers or other stakeholders as to the certified content of oil palm products in the SIPEF’s own products.	Complied

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4.5	Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.	No, SIPEF Group did not display the RSPO Corporate Logo in the website as well as in the correspondence letter.	Complied
Business to business communications			
5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	PT Eastern Sumatra Indonesia – Bukit Maradja POM stated in sales documents, e.g. Sales Contract, Delivery Order and Despatch Slip that the product they sold is RSPO Certified CPO or PK model IP.	Complied
5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	PT Eastern Sumatra Indonesia – Bukit Maradja POM stated in sales documents, e.g. Sales Contract, Delivery Order and Despatch Slip that the product they sold is RSPO Certified CPO or PK model IP.	Complied
5.3	<p>Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options:</p> <p>a) If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer’s SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation.</p> <p>b) If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.</p>	<p>PT Eastern Sumatra Indonesia – Bukit Maradja POM is not a distributor or wholesaler; the site is a Palm Oil Mill that process FFB into CPO and PK.</p> <p>Not Applicable.</p>	Not Applicable

5.4	<p>A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not eligible for a product-specific under RSPO rules. The end product must not be labelled as certified or sold in such a way that implies RSPO certification.</p> <p>For example, a retailer or food service company may require a breakdown of all palm based ingredients within an end product and the certified status of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.</p>	<p>PT Eastern Sumatra Indonesia – Bukit Maradja POM is a Palm Oil Mill that process FFB into CPO and PK. The site sold its product in bulk, no product label attached.</p> <p>Not applicable.</p>	Not Applicable
MODULE A – IDENTITY PRESERVED & SEGREGATED SPECIFIC RULES			
Certified oil palm content (IP)			
	For IP, 95% or above of the oil palm content must be RSPO IP-certified.	The Certified IP volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under IP model is considered 100% content.	Complied
	For SG, 95% or above of the oil palm content must be SG, or a combination of SG and IP.	Bukit Maradja POM use IP for RSPO supply chain certification model.	Not Applicable
	Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the volume of non-certified oil palm products must be covered by the purchase of RSPO Credits of equivalent volume.	The Certified IP volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under IP model is considered 100% content.	Complied
Labelling and trademark (IP)			

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	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • RSPO trademark which includes the tag 'CERTIFIED' or • RSPO trademark which includes the tag 'This product contains certified sustainable palm oil'. Wherever a RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4pt (1.4 mm or 0.06 inch). In on-pack communications, the RSPO trademark can be printed anywhere on the pack. 	<p>PT Eastern Sumatra Indonesia – Bukit Maradja POM implemented Identity Preserved Module and has not made any labelling on the product. The claims of the product are only through sales documents.</p>	<p>Complied</p>
<p>Messaging (IP)</p>			
	<p>Messaging ALLOWED in storytelling in product-related communications may include some or all of the following elements:</p> <ul style="list-style-type: none"> • The oil palm products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure it contains RSPO-certified palm oil. For more information: www.rspo.org • RSPO-certified sustainable oil palm products were kept apart from other oil palm products throughout the supply chain. www.rspo.org • Certified sustainable oil palm products can be traced back to RSPO-certified mills and plantations. www.rspo.org • The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org • RSPO-certified sustainable palm oil has been produced to stringent environmental and social criteria. www.rspo.org 	<p>PT Eastern Sumatra Indonesia – Bukit Maradja POM implemented Identity Preserved Module and has not made any labelling on the product. The claims of the product are only through sales documents.</p>	<p>Not Applicable</p>

	<ul style="list-style-type: none"> References to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown by company records. 		
<p>Principle 4: Respect community and human rights and deliver benefit</p>			
<p>Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.</p>			
<p>Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.</p>			
<p>4.1.1</p>	<p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p>	<p>PT. Eastern Sumatra Indonesia established Company Policy on Human Rights No.QMM-40-01-P02/27-03-2019 signed by President Director on 27 March 2019. The policy stated company recognises that human rights are universal and apply to all, without any form of distinction. Company supports the implementation of the International Bill of Human Rights, and of the ILO Declaration on Fundamental Principles and Rights at Work, as they are transcribed into the laws and regulation of Republic of Indonesia. Charges of violation of human rights where substantiated will result in disciplinary action up to and including dismissal and may also lead to legal action.</p> <p>Dissemination of human rights policy to surrounding villages and employees: to Kramat Gajah village communicated 23 February 2023; to Galang Kota communicated 23 February 2023; to Timbang Deli village communicated 23 February 2023; to Jaharun A village communicated 23 February 2023; to 26 harvesters 7 December 2022.</p>	<p>Complied</p>
<p>4.1.2</p>	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>	<p>PT Eastern Sumatra Indonesia - Bukit Maradja POM established Company Policy on Human Rights No.QMM-40-01-P02/27-03-2019 signed by President Director on 22nd August 2022.</p> <p>The policy stated PT Eastern Sumatra Indonesia recognises that human rights are universal and apply to all, without any form of distinction. The company does not incite violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>Based on interview with interested parties (ASA 2-3 – dated 27th February 2023) with representative of Nagaro Bandar Siantar Village, Kerasaan I Village obtained</p>	<p>Complied</p>

		<p>information that the company does not incite violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>PT Eastern Sumatra Indonesia - Bukit Maradja POM did not use violence approach to handle all case related to their operational activity. There is no evidence of mercenaries and paramilitaries usage in their operations.</p> <p>There was a record of land claims between the company and Kelompok Tani Pageraja. Bukit Maradja Estate did not use violence approach to handle all case related to their operational activity. There is no evidence of mercenaries and paramilitaries usage in their operations.</p> <p>Progress updated during ASA 2-3 – year 2023 upon the case, path chosen is through court of law. This conflict has been resolved has obtained a legal decision.</p>	
<p>Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.</p>			
<p>4.2.1</p>	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistle blowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p>	<p>Based on interview with interested parties (ASA 2-3 – dated 27th February 2023) with representative of Nagaro Bandar Siantar Village, Kerasaan I Village and Land Office (Badan Pertanahan Nasional Kabupaten Simalungun) obtained information that the plantation developed since Dutch Colonial Era. There was no land compensation because the concession operating since Dutch Colonial Era. From document verification and statement from stakeholders, Bukti Maradja and Kerasaan Estate do not conduct new land clearing.</p> <p>PT Eastern Sumatera Indonesia has prepared procedure for conflict resolutions:</p> <ul style="list-style-type: none"> • Mechanism for land compensation prior to new land clearing under “Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-09-2020/Rev2”, signed by management 28 September 2020. • Mechanism for resolving conflict caused by illegal encroachment in HGU area “Illegal Planting and Building Owned by Third Party Inside HGU of The 	<p>Complied</p>

		<p>Company No.LCA-01-03/01-02-2020/Rev 0", signed by management 18 February 2020.</p> <ul style="list-style-type: none"> • Mechanism for conveying complaint and grievance under "Grievance Procedure No.IAD-01-08/22-01-2020/Rev.0" signed by President Director 30 January 2020. • PT Eastern Sumatera Indonesia established "Whistle Blower Policy No.QMM-40-01-P16/14-01-2019/Rev. 1", signed by management on 14 January 2019, stating. <ul style="list-style-type: none"> - PT Eastern Sumatera Indonesia guarantees the confidentiality of the report and the information it contains as well as the anonymity of the whistle-blower or sender, even if the report is subsequently proven to be incorrect or unfounded. - Any kind of threat, retaliation, penalty or discrimination against the whistle blower or the reported party-or anyone who has participated in the investigation into the validity of the report-will not be tolerated. PT Eastern Sumatera Indonesia reserves the right to take the appropriate actions against anyone who retaliates or threatens to retaliate against whistle blowers who have submitted report accordance with this policy. <p>PT Eastern Sumatera Indonesia has socialization the procedure for conflict resolutions to interested parties, example:</p> <ul style="list-style-type: none"> - External: Dated 26th January 2023, location in Kerasaan I Village Office, that were attended by 6 participants, consisted of Head Village, Board of Official Kerasaan I Village The evidence has completed with attendance list, photograph, and training material. - Internal: Dated 2nd January 2023, location in Master Chit Area in Division III – Kerasaan Estate, that were attended by 118 workers. The evidence has completed with attendance list, photograph, and training material. 	
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		<p>Based on document verification, statements from related agencies and field visits indicate that PT Timbang Deli Indonesia has not cleared new land, however, they already have several procedures for resolving disputes, namely:</p> <ul style="list-style-type: none"> • The mechanism used for the implementation of land compensation before new land clearing is outlined in the SOP document No SOP / TDI / 02, Rev 1, (Land compensation Procedure) signed by Management on February 1, 2019. • PT Timbang Deli Indonesia has developed a complaint mechanism from external parties as stipulated in SOP No. SOP / TD07, Rev.1 (Grievance Procedure with External Parties) signed by Management on February 1, 2019. • PT Timbang Deli Indonesia has a company policy related to Wistleblower (Document No. SOP / TDI / 17, Rev. 0) which was signed by Management on January 1, 2019. <p>According to interview with sample of workers onsite and labor union representative, there is no complaints/grievances from the workers for last 12 months (January – December 2022).</p> <p>It is understood that the company may take appropriate disciplinary and/or legal measures to protect its right, assets, and reputation against anyone who, in bad faith, has made false, unfounded, or opportunistic report and/or has made reports for the sole purpose of defaming, slandering, or causing damage to the reported party or to other parties mentioned in the report.</p>	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p>	<p>Based on interview with interested parties (ASA 2-3 – dated 27th February 2023) with representative of Nagaro Bandar Siantar Village, Kerasaan I Village and Land Office (Badan Pertanahan Nasional Kabupaten Simalungun) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).</p> <p>PT Eastern Sumatra Indonesia has prepared the policy and mechanism to resolve dispute/conflict/claim/grievance with internal and external parties. The mechanism related to dispute/conflict/claim/grievance resolution available in Bahasa Indonesia, understood by majority of community in and around company</p>	Complied

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		<p>concession. Specific for company policy was printed in Bahasa Indonesia and English.</p> <p>To anticipate stakeholders, who cannot understand Bahasa Indonesia or illiterate – company has conduct direct socialization related to mechanism for dispute/conflict/claim/grievance; including information on conveying dispute/conflict/claim/grievance; until mechanism for land compensation, example:</p> <ul style="list-style-type: none"> • External: Dated 26th January 2023, location in Kerasaan I Village Office, that were attended by 6 participants, consisted of Head Village, Board of Official Kerasaan I Village The evidence has completed with attendance list, photograph, and training material. • Internal: Dated 2nd January 2023, location in Master Chit Area in Division III – Kerasaan Estate, that were attended by 118 workers. The evidence has completed with attendance list, photograph, and training material. 	
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p>	<p>PT Eastern Sumatra Indonesia:</p> <p>Based on the document verification, "the complaint mechanism contained in SOP No. IAD-01-08 / 22-01-2020 / Rev.0" shows that the time frame for providing responses to complaints, for example:</p> <ul style="list-style-type: none"> • Complaints can be submitted via email, WhatsApp and Message to the Complaint Box. • Complaints submitted by stakeholders will be responded to by management a maximum of 3 days after the complaint is received by Unit management. For complaints that cannot be handled locally, this is notified by the Internal Audit Department using the contact details or available email of the Applicant (Acknowledge Receipt). • Responses to complaints will be sent within 30 days and will be notified if more than 30 days. <p>Based on the results of public consultations with the Head of Nagori Pematang Syahkuda and Nagori Pematang Asilom, it was stated that there had been land</p>	Complied

		<p>disputes between people who named their group "Pegaraja" during 2018 - 2020 and PT Eastern Sumatra Indonesia. The auditor has carried out in-depth verification in this regard to documents and related parties, so that it can be described as follows:</p> <ol style="list-style-type: none"> a. Indeed, there was a land dispute case in 1995 between the community (Hendrik Sihombing Group) and the company and it was resolved through the Simalungun District Court as a last resort. In 1996 an appeal was filed and in 1998 an appeal was made and it was decided in 2000 through the Supreme Court Letter No. 413 / H / 2000 / 830.K / PDT / 1998 dated 31 July 2000 as a copy of the Decision of the Supreme Court of the Republic of Indonesia at cassation level on 24 February 2000 Reg.No.830.K / PDT1998 in the case of Hendrik Sihombing et al with PT. SIPEF Indonesia (Eastern Sumatra Indonesia). b. Several residents through Pagaraja made claims against the same object in the 2015 period but were rejected by the Simalungun District Court on the grounds that the object of the lawsuit was the same object as the case of Hendrik Sihombing's group. c. In 2018, several residents who are members of Pagaraja reported to the Police their chairperson for a case of fraud / embezzlement of funds and they were declared as suspects by the Police and detained for 21 (03-24 February 2019), after being submitted for a suspension of detention and getting guarantees from the family, the chairman of Pagaraja was released from Police custody on 24 February 2019. d. After going through the mediation process and court proceedings starting from the district court level, appeal and cassation during the period 2019 - 2020, on February 19, the decision of the Supreme Court (MA) Number: 341 K / Pid / 2020 was executed on April 20 2020, stated that the defendant Mr. Elperiansyah Nasution (Chairman of Pagaraja) was legally and convincingly proven guilty of a criminal act of fraud. This is as regulated and punishable 	
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		<p>under Article 378 of the Criminal Code (KUHP). Therefore, Bro. Elperiansyah was sentenced to prison for 1.6 years.</p> <p>Thus it can be concluded that there have been land claims by some residents (Hendrik Sihombing Cs Group) to PT Eastern Sumatra Indonesia but the case was declared finished in 2000 through Supreme Court Letter No.413 / H / 2000 / 830.K / PDT / 1998 dated July 31, 2000. The cases that existed in 2019 - 2020 were not a land dispute between the community and PT Eastern Sumatra Indonesia but a case of reporting several Pagaraja members against their chairmen for cases of fraud / embezzlement of funds.</p> <p>PT Kerasaan Indonesia:</p> <p>Based on the results of consultations with related agencies (Environmental Service, Land Office of Simalungun Regency) as well as with local village community leaders and security personnel, it was stated that there were no problems / complaints arising between the surrounding community and the company.</p> <p>Based on the results of consultations with the Management of the Trade Union and the Gender Committee, it was stated that during the 2020 period there were no complaints from members that were submitted to the Management.</p> <p>Based on a public consultation with the Manpower Office of Simalungun Regency, it was stated that there was 1 industrial relations dispute involving an employee who was dismissed in connection with an immoral case, mediation has been carried out but there is no agreement between the two parties and is currently going to the Industrial Relations Court process. The auditors have conducted in-depth verification of the case, both document verification and interviews with management and trade unions. Management can show evidence of the industrial relations dispute settlement process properly and is currently still waiting for the industrial relations court process.</p> <p>The progress in 2023, the industrial relations dispute involving an employee who was dismissed in connection with an immoral case has been resolved. The mediation facilitated by Manpower Office of Simalungun Regency.</p>	
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4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p>	<p>As described in indicator 4.2.3 which states that there is 1 dispute case in PT Kerasaan Indonesia concerning "Industrial Relations Dispute". The company has shown evidence of the involvement of other parties as a mediator, in this case the Mediator from the Manpower Office of Simalungun Regency but did not get an agreement between the two parties. The auditors have carried out in-depth verification of the case, both document verification and interviews with management and the Workers' Union as well as with the Manpower Office Mediator. Based on the information from the Mediator, it is stated that there is currently 1 industrial relations dispute between one of the former employees and PT Kerasaan Indonesia where mediation has been carried out by the Manpower</p>	Complied

		<p>Office but has not received an agreement so that both parties agree to proceed the case to the relations court. industrial. Management can show evidence of the industrial relations dispute settlement process properly and is currently still waiting for the industrial relations court process.</p> <p>The progress in February 2023, the industrial relations dispute involving an employee who was dismissed in connection with an immoral case has been resolved. The mediation facilitated by Manpower Office of Simalungun Regency. According to interview with sample of workers onsite, labour union representative and Village of Kerasaan I, there was no complaints/grievances from the workers for last 12 months (January – December 2022).</p> <p>Whereas at PT Timbang Deli Indonesia there was 1 complaint submitted by the surrounding community regarding the prohibition of grazing livestock in the PT Timbang Deli Indonesia concession area even though the Company still allowed the community to take grass in the PT Kerasaan HGU area which was very much needed by goat and cow breeders in the village area. around the company. Regarding the complaint, a coordination meeting was held between PT Timbang Deli Indonesia and representatives of breeders around the company on March 4, 2021 which was attended by 13 participants.</p> <p>Up to February 2023, the progress complaints with the prohibition of grazing livestock in the HGU area of PT Timbang Deli Indonesia the company still allows the community to take grass in the PT Timbang Deli HGU area which is very much needed by the goat and cattle breeders in the village area around the company.</p> <p>According to interview with sample of labour union representative and Head of Village of Timbang Deli there was no complaints/grievances from the workers for last 12 months.</p>	
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Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.			
4.3.1	Contributions to community development that are based on the results of consultation with local community are demonstrated.	<p>PT Eastern Sumatra Indonesia, PT Kerasaan Indonesia dan PT Timbang Deli Indonesia have demonstrated the document of Programme and Realization Community Development and Corporate Sosial Responsibility – year 2022/2023.</p> <p>Contributions to community development has implemented to affected surrounding local communities and based on result of consultation through spreads of questionnaire.</p> <p>In year 2022, the record of consultation through spreads of questionnaire conducted in July 2022 as per "Formulir Interview dengan Msasyarakat Untuk Aspek Sosial". Total respondent is 26 persons from surrounding communities.</p> <p>Sample of questionnaire verified by auditor are Village of Kerasaan I, Village of Bandar Siantar and Village of Timbang Deli</p>	Complied
Criteria 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1	(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.	<p><i>There is no change information since previous audit.</i></p> <p>The company has shown evidence of land control in the form of:</p> <p>PT Eastern Sumatra Indonesia:</p> <p>Based on the Verification of Legal Documents, it shows that initially the PT Eastern Sumatra Indonesia HGU land was obtained from the government which was a former West Rights (Hak erfpahct), in the form of an agreement document for transferring rights from the Indonesian government. Based on the company's development, PT Eastern Sumatra Indonesia (PT ESI) was originally named SA SIPEF NV which was founded in 1921, after a change in regulations in Indonesia related to western rights (Erfpahct rights), then in 1962 PT Eastern Sumatra Indonesia was founded but under the name originally PT Eastern Sumatra Rubber Estate (Indonesia) as the holder of land tenure which was previously under the name SA SIPEF NV. Only in 1986, PT Eastern Sumatra Rubber Estate (Indonesia) changed its name to PT Eastern Sumatra Indonesia.</p> <p>The company obtained Land Rights in the form of Business Use Rights (HGU)</p>	Complied

		<p>for the first time in 1975 according to the Decree of the Minister of Agrarian Affairs / Head of BPN No.SK.46 / HGU / DA / 75, dated 21 October 1975 where at that time it was still under the name of PT. Eastern Sumatra Rubber Estate (Indonesia) whose rights expired on December 31, 1998.</p> <p>In 1997, PT Eastern Sumatra Indonesia obtained a license to extend Business Use Rights (HGU) for 25 years as stipulated in Decree No. 108 / HGU / BPN / 97, dated 26 August 1997 concerning the Granting of Extension of Business Use Rights over Land located in Simalungun Regency, North Sumatra Province on behalf of PT Eastern Sumatra Indonesia. PT Eastern Sumatra Indonesia is a name change from PT Eastern Sumatra Rubber Estate (Indonesia) which has been approved by the Minister of Justice No. C2-2217-HT.01.04.TH 97 dated 17 March 1997 in accordance with the Notary Act of Kartini Muljadi, SH No.58 of 1986. The area of the HGU covers a land area of 3,177.94 hectares located in Siantar District, Simalungun Regency, North Sumatra Province.</p> <p>As a follow-up to the extension of the HGU, the Land Office of Simalungun Regency in 1997 issued a HGU Certificate No.2 of 1997 located in Pematang Sakhuda Village on October 16, 1997 with an area of 3,177.94 Ha in accordance with Letter of Measurement No. 02.09.03.34.2.00348 / 1997 dated 16 October 1997. The expiration period for the extension of the HGU certificate is on 31 December 2023.</p> <p>PT Kerasaan Indonesia:</p> <p>Based on the Verification of Legal Documents, it shows that initially the PT Kerasaan Indonesia HGU land was an ex-concession land which in the context of the conversion of the UUPA (Law No. 5/1960) was still retained by the former owner (Sandiland Buttory & Co) by being granted the right to cultivate for 6 (six) years from September 24, 1960 in accordance with the Letter of the Minister of Agriculture and Agrarian Affairs dated December 15, 1962 No. Ka 13/9. Based on Presidential Regulation No. 6 of 1964, this plantation was under government supervision and then based on an agreement between the Indonesian</p>	
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		<p>(HGU) for 30 years from 1968 on behalf of PT Timbang Deli Indonesia which the HGU license period ended on December 31, 1998.</p> <p>In 1997, PT Timbang Deli Indonesia received an extension of the HGU for a period of 25 years as stated in the Decree of the State Minister for Agrarian Affairs / Head of the National Land Agency No 69 / HGU / BPN / 97 dated 10 July 1997 which took effect from 1 January 1999 to 31 December 2023 with an area of 972.19 Ha.</p> <p>Based on social studies and environmental documents it shows that there is no indication of the existence of customary law communities or land controlled by indigenous peoples in the concession areas of PT Eastern Sumatra Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia.</p> <p>Therefore, all the certified units operations (Mill and supply bases) does not diminish the legal, customary or user rights of other users.</p> <p>Referring to document verification and statements from related agencies, it is also shown that PT Eastern Sumatra Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia have not done any new land clearing after November 2005, however they already have several procedures to settle land compensation if they plan to open a plantation. new, namely:</p> <ol style="list-style-type: none"> a. PT Eastern Sumatra Indonesia and PT Kerasaan Indonesia: The mechanism used to implement land compensation prior to the opening of new land as outlined in document No. LCA-01-01 / 23-09-2020 / Rev 2 (Land and Planting Compensation inside Location Permit of The Company) signed by Management on September 28, 2020. b. PT Timbang Deli Indonesia: The mechanism used for the implementation of land compensation before new land clearing as outlined in the SOP document No: SOP / TDI / 02, Rev 1, (Land compensation procedure) signed by Management on February 1, 2019. 	
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<p>4.4.2</p>	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>4.4.2a Evidence that a plan has been developed through consultation and discussion held in good faith with all affected groups within the community, with specific assurances that vulnerable, minority and gender groups are asked for their opinions, and that information has been provided to all affected groups, including in it information about the steps taken to involve them in decision making.</p>	<p>Based on legal document verification, audit team gather information all concession under HGU of PT Eastern Sumatra Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under "Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i> (Belgium)" dated 29 April 1968.</p> <p>Based on document verification and information from related agencies, it also shows that PT Eastern Sumatra Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia have not done any new land clearing, however, they already have several procedures to settle land compensation if they plan to open new plantations, namely :</p> <ul style="list-style-type: none"> a. PT Eastern Sumatra Indonesia and PT Kerasaan Indonesia: The mechanism used to implement land compensation prior to the opening of new land as outlined in document No. LCA-01-01 / 23-09-2020 / Rev 2 (Land and Planting Compensation inside Location Permit of The Company) signed by Management on September 28, 2020. b. PT Timbang Deli Indonesia: The mechanism used for the implementation of land compensation before new land clearing as outlined in the SOP document No: SOP / TDI / 02, Rev 1, (Land compensation procedure) signed by Management on February 1, 2019. <p>Based on the verification of the two documents, it shows that therein describes the procedures for land acquisition starting from the land acquisition plan, data collection and land measurement by involving the village government and witnessed by adjacent parties, preparing land compensation documents (GRTT approval letter, owner data land, land tenure certificate, non-conflict certificate etc.), final review from RMO, approval from HO office, GRTT implementation.</p>	<p>Complied</p>
	<p>4.4.2b Evidence that the unit of certification has respected communities to give or withhold their consent to the operations at the time that these decisions were taken;</p>	<p>Based on legal document verification, audit team gather information all concession under HGU of PT Eastern Sumatra Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia was obtained from government which was "Hak</p>	

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	<p>4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities. Including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.</p>	<p>Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under "Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i> (Belgium)" dated 29 April 1968.</p> <p>As described in previous indicator, it shows that:</p> <ul style="list-style-type: none"> • The company has a procedure that is used as a reference for carrying out land acquisition and resolving land complaints / claims. • Based on document verification, public consultations and field visits indicate that there was no new land clearing after November 2005 at PT Eastern Sumatra Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia. <p>Based on document verification, public consultations and field visits, it was shown that at the time of the audit there were no indications of land disputes between the company and other parties, including the surrounding community. However, in the period of 1995, there was a land dispute case between the community (Hendrik Sihombing Group) and the company and it was resolved through the Simalungun District Court as a last resort. In 1996 an appeal was filed and in 1998 an appeal was made and it was decided in 2000 through the Supreme Court Letter No. 413 / H / 2000 / 830.K / PDT / 1998 dated 31 July 2000 as a copy of the Decision of the Supreme Court of the Republic of Indonesia at cassation level on 24 February 2000 Reg.No.830.K / PDT1998 in the case of Hendrik Sihombing et al with PT. SIPEF Indonesia (Eastern Sumatra Indonesia). In 2015, several residents through the Pagaraja Group made a Return claim against the same object but were rejected by the Simalungun District Court on the grounds that the object of the lawsuit was the same object as the case of Hendrik Sihombing's group.</p> <p>During this audit, there is no new land grievance submitted.</p>	
<p>4.4.3</p>	<p>(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p>	<p>Referring to the legal document verification, audit team gather information all concession under HGU of PT Eastern Sumatra Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under "Agreement between Government of Indonesia and <i>Societe Internationale de</i></p>	<p>Complied</p>

4.4.4	All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements.	<i>Plantations Et de Finance S.A-SIPEF</i> (Belgium)" dated 29 April 1968.	Complied
4.4.5	(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.	Based on document verification and statements from related agencies, it is also shown that PT Eastern Sumatra Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia have not done any new land clearing after November 2005, however they already have several procedures to settle land compensation if they plan to open a plantation. new, namely:	Complied
4.4.6	There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.	<p>a. PT Eastern Sumatra Indonesia and PT Kerasaan Indonesia: The mechanism used to implement land compensation prior to the opening of new land as outlined in document No. LCA-01-01 / 23-09-2020 / Rev 2 (Land and Planting Compensation inside Location Permit of The Company) signed by Management on September 28, 2020.</p> <p>b. PT Timbang Deli Indonesia: The mechanism used for the implementation of land compensation before new land clearing as outlined in the SOP document No: SOP / TDI / 02, Rev 1, (Land compensation procedure) signed by Management on February 1, 2019.</p> <p>Through the verification of the two documents, it shows that therein describes the procedures for land acquisition starting from the land acquisition plan, data collection and land measurement by involving the village government and witnessed by adjacent parties, preparing land compensation documents (GRTT approval letter, owner data land, land tenure certificate, non-conflict certificate etc.), final review from RMO, approval from HO office, GRTT implementation.</p>	Complied
Criteria 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	PT Eastern Sumatra Indonesia was developed since Dutch Colonial Era, and no new land clearing for oil palm plantation since November 2005. In addition, PT Eastern Sumatra Indonesia has established procedure for settling land compensation if new land clearing is necessary for plantation expansion. The procedure established in "Land and Planting Compensation inside Izin Lokasi of	Complied
4.5.2	(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative		Complied

	institutions. All the relevant information and documents are made available, and community have option of resourced access to independent third-party advice through a documented, long-term and two-way process of consultation and negotiation.	The Company No.LCA-01-01/23-09-2020/Rev.2"signed by management on 28 September 2020. During ASA 2-3- year 2023, PT Eastern Sumatra Indonesia has the document of identification and assessment of demonstrable legal, customary and user rights, such as:	
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'agree' or 'not agree' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.	Based on document verification and statement from government officials, audit team gather information PT Eastern Sumatra Indonesia did not conduct any new land clearing since November 2005. However, company established procedure for settling land compensation if new land clearing is necessary for plantation expansion. The procedure established in "Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-09-2020/Rev.2" signed by management on 28 September 2020. As explained under indicator 4.4.1 shows: • Company has established procedure to be use as guideline to land compensation and complaint/land claim.	Complied
4.5.4	To ensure local food and water security and as part of the FPIC process, SEIA participation and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of land allocations process.	Based on document verification, public consultation and field visit shows within PT Eastern Sumatra Indonesia, there was no new land clearing since November 2005. Based on social impact assessment and environmental impact assessment shows no indication of presence of indigenous people or indigenous land inside HGU area of PT Eastern Sumatra Indonesia.	Complied
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access information and advice, that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	Based on stakeholder consultation with Plantation Agency and Environmental Agency – Dinas Perkebunan and Dinas Lingkungan Hidup Simalungun Regency interview and surrounding communities, audit team gather information that no identified land use by indigenous people or other land use inside HGU area of PT Eastern Sumatra Indonesia.	Complied
4.5.6	Evidence is available that the communities or their representatives gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.		Complied
4.5.7	After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November	<i>During ASA 2–3-year 2023, there was not any change information since last audit:</i>	Complied

	<p>2005) expropriations in the national interest (eminent domain) without FPIC process, except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.</p>	<p>PT Eastern Sumatra Indonesia established concession since Dutch Era 1921 and acquired by Indonesia government in 1961/1962. Unit of Certification obtained from government with status of "Hak Barat (Hak erfpacht)" conversion to SIPEF Group – as documented under "Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i> (Belgium)" dated 29 April 1968.</p>																																								
<p>4.5.8</p>	<p>(C) New lands are not acquired in areas inhabited by communities in voluntary isolation.</p>	<p>No new planting nor expansion area within managed area of Certificate Holder.</p> <p>PT Eastern Sumatra Indonesia – Bukit Maradja has also established procedure for settling land compensation if new land clearing is necessary for plantation expansion. The procedure established in "Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-09-2020/Rev.2", signed by management on 28 September 2020 and mechanism to convey grievance/complaint under "Grievance Procedure No. IAD-01-08/22-01-2020/Rev.0" signed by President Director 30 January 2020.</p> <p>Planting Year and Cycle updated January 2023, such as:</p> <table border="1" data-bbox="974 879 1877 1364"> <thead> <tr> <th rowspan="2">Planting Year</th> <th colspan="2">Original Planting Year</th> <th colspan="2">Total Planted (Mature + Immature) (ha)</th> </tr> <tr> <th>Bukit Maraja Estate</th> <th>Kerasaan Estate</th> <th>Bukit Maraja Estate</th> <th>Kerasaan Estate</th> </tr> </thead> <tbody> <tr> <td>1993</td> <td>1985</td> <td>-</td> <td>28.16</td> <td>-</td> </tr> <tr> <td>1994</td> <td>1985</td> <td>-</td> <td>31.84</td> <td>-</td> </tr> <tr> <td>1996</td> <td>1984</td> <td>-</td> <td>67.74</td> <td>-</td> </tr> <tr> <td>1996</td> <td>1989</td> <td>-</td> <td>64.84</td> <td>86.69</td> </tr> <tr> <td>1996</td> <td>1987</td> <td>-</td> <td>132.45</td> <td>158.79</td> </tr> <tr> <td>1997</td> <td>1987/1988</td> <td>-</td> <td>78.37</td> <td>-</td> </tr> </tbody> </table>	Planting Year	Original Planting Year		Total Planted (Mature + Immature) (ha)		Bukit Maraja Estate	Kerasaan Estate	Bukit Maraja Estate	Kerasaan Estate	1993	1985	-	28.16	-	1994	1985	-	31.84	-	1996	1984	-	67.74	-	1996	1989	-	64.84	86.69	1996	1987	-	132.45	158.79	1997	1987/1988	-	78.37	-	<p>Complied</p>
Planting Year	Original Planting Year			Total Planted (Mature + Immature) (ha)																																						
	Bukit Maraja Estate	Kerasaan Estate	Bukit Maraja Estate	Kerasaan Estate																																						
1993	1985	-	28.16	-																																						
1994	1985	-	31.84	-																																						
1996	1984	-	67.74	-																																						
1996	1989	-	64.84	86.69																																						
1996	1987	-	132.45	158.79																																						
1997	1987/1988	-	78.37	-																																						

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		1997	1987/1988		119.99	-
		1997	1987/1988	-	77.49	-
		1997	1987/1988	-	25.92	272.01
		2003	1984	-	261.92	-
		2005	1987	-	116.08	-
		2005	1987	-	37.06	-
		2006	1989	1980	105.02	111.62
		2007	-	1980	-	57.61
		2007	-	1980	-	48.85
		2008	-	1980/ 1981	-	105.10
		2009	-	1980	-	62.87
		2010	1998	1981	177.67	66.33
		2011	1998	1998	26.49	86.09
		2011	1998	1998	138.05	80.58
		2012	-	1985		178.83
		2013	1986	1985	159.63	155.41
		2014	1982	1999	116.11	284.12
		2015	1988/2001	1992	140.98	219.00
		2016	1992/1993/2001	-	143.36	-
		2017	2000/2001	-	102.74	-

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2017	2000/2001	-	61.22	-
2017	2000/2001	-	61.21	-
2017	2000/2001	-	20.38	-
2018	2000/2001	-	80.52	-
2018	2000/2001	-	20.18	-
2019	1999/2000	-	70.28	-
2019	1999/2000	-	34.50	-
2021	1999/2001	2003	12.74	20.56
2021	1999/2001	-	62.39	-
2021	1999/2001	1996 / 2005	99.93	101.68
2022	1999/2001	1996	45.63	145.50
2022	1999/2001	-	136.31	-
Total			2,857.20	2,241.64

Based on legal document verification, audit team gather information all concession under HGU of PT Timbang Deli Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under "Agreement between Government of Indonesia and *Societe Internationale de Plantations Et de Finance S.A-SIPEF (Belgium)*" dated 29 April 1968.

Based on document verification and information from related agencies, it also shows that PT Timbang Deli Indonesia have not done any new land clearing, however, they already have several procedures to settle land compensation if they plan to open new plantations, namely: The mechanism used for the implementation of land compensation before new land clearing as outlined in

		<p>the SOP document No: SOP / TDI / 02, Rev 1, (Land compensation procedure) signed by Management on February 1, 2019.</p> <p>Based on the verification of the two documents, it shows that therein describes the procedures for land acquisition starting from the land acquisition plan, data collection and land measurement by involving the village government and witnessed by adjacent parties, preparing land compensation documents (GRTT approval letter, owner data land, land tenure certificate, non-conflict certificate etc.), final review from RMO, approval from HO office, GRTT implementation</p>	
<p>Criteria 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.</p>			
4.6.1	<p>(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.</p>	<p>No changes on procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation. The unit of certification refer to Land and Planting Compensation Inside Location Permit of The Company No. LCA 01-01/01-02-2019/Rev 0, dated 18 February 2019.</p>	Complied
4.6.2	<p>(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p>	<p>During this ASA-2.3 2023, unit of certification has no land expansion, new planting or land compensation process from the certified area. The compensation process already finished since 2012 (prior obtaining Land Title in 1997).</p>	Complied
4.6.3	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement).</p>	<p>Current situation (during surveillance audit) that is all the legal lease of plantation land is still on progress to renewal. Due to the renewal of land use rights is an authority of land department, FPIC process implemented during field verification and re-measurement by official land department, including consultation and discussion with affected groups or community, also participatory mapping with affected parties.</p>	Complied
4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them.</p>	<p>During renewal process of land use rights, no compensation was occurred. Please refer the process on above indicator 4.4.1</p>	Complied
<p>Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.</p>			

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4.7.1	(C) A mutually agreed procedure for identifying people entitled to compensation is in place.	<p>No changes on procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation. The unit of certification refer to Land and Planting Compensation Inside Location Permit of The Company No. LCA 01-01/01-02-2019/Rev 0, dated 18 February 2019.</p> <p>During this ASA-2.3 2023, unit of certification has no land expansion, new planting or land compensation process from the certified area. The compensation process already finished since 2012 (prior obtaining Land Title in 1997).</p> <p>Current situation (during surveillance audit) that is all the legal lease of plantation land is still on progress to renewal. Due to the renewal of land use rights is an authority of land department, FPIC process implemented during field verification and re-measurement by official land department, including consultation and discussion with affected groups or community, also participatory mapping with affected parties.</p> <p>During renewal process of land use rights, no compensation was occurred. Please refer the process on above indicator 4.4.1.</p>	Complied
4.7.2	(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		Complied
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		Complied
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	<p>Based on legal document verification, audit team gather information all concession under HGU of PT Eastern Sumatra Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under "Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i> (Belgium)" dated 29 April 1968.</p> <p>A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is covers within Land and Planting Compensation Inside Location Permit of The Company No. LCA 01-01/01-02-2019/Rev 0, dated 18 February 2019.</p>	Complied
4.8.2	(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the		Complied

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	case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.	Based on interview with interested parties (ASA 2-3 – dated 21 and 22 February 2023) with representative of local community, and local NGO (TIPIKOR – PRESS) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).	
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).	The compensation process already finished since 2012 (prior obtaining Land Title in 1997). However, unit of certification has had FPIC mechanism related land compensation, which described in Land and Planting Compensation Inside Location Permit of The Company No. LCA 01-01/01-02-2019/Rev 0, dated 18 February 2019.	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).	In other side, during ASA 2-3 year 2023, the auditor team has interviewed with several community leader surrounding the certificate holder areas such as Village of Kerasaan I, Village of Bandar Siantar Village of Timbang Deli obtained information that no customary rights/land within PT Eastern Sumatra Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia. Based on document verification, public consultations and field visits, there were no indications of land disputes between the company and other parties, including the surrounding community, although in PT Eastern Sumatra Indonesia there had been land claims by the community who named Hendrik Sihombing et al. year 1995 and has been resolved through the court process up to the cassation process which was decided in 2000 through the Supreme Court Letter No.413 / H / 2000 / 830.K / PDT / 1998 dated 31 July 2000 as a copy of the Decision of the Supreme Court of the Republic of Indonesia at the cassation level February 24, 2000 Reg.No.830.K / PDT1998 in the case of Hendrik Sihombing et al with PT. SIPEF Indonesia (Eastern Sumatra Indonesia). In 2015, several residents through Pagaraja reclaimed the same object but were rejected by the Simalungun District Court on the grounds that the object of the lawsuit was the same object as the case of the Hendrik Sihombing et al group in 1995. In 2018, several residents were members of the Pagaraja reports to the Police on the case of fraud / embezzlement of funds and the person concerned is named a suspect by the Police and detained for 21 (03 - 24 February 2019), after being submitted for a	Complied

		<p>suspension of detention and obtaining guarantees from the family, the Pagaraja chairman is released from Police custody on February 24, 2019. After going through the mediation process and court proceedings starting from the district court level, appeal and cassation during the period 2019 - 2020, on February 19, the decision of the Supreme Court (MA) Number: 341 K / Pid / 2020 was executed. April 20, 2020, stated the defendant Br. Elperiansyah Nasution (Chairman of Pagaraja) was legally and convincingly proven guilty of a criminal act of fraud. This is as regulated and punishable under Article 378 of the Criminal Code (KUHP). Therefore, Br. Elperiansyah was sentenced to prison for 1.6 years. The conclusion is that the disputes that occurred in 2020 are not directly related to land disputes with PT Eastern Sumatra Indonesia.</p> <p>During this audit, there is no new land grievance submitted.</p>	
<p>Principle 5: Support smallholder inclusion Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.</p>			
<p>Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.</p>			
5.1.1	Current and previous period prices for FFB are publicly available and accessible by smallholders.	<p>The unit of certification does not process FFBs from smallholders and/or uncertified source. However the UoC through PT. Kerasaan Indonesia and PT. Eastern Sumatra Indonesia assist surrounding smallholder cooperative by buying and reselling the FFB to another mill. Records of FFB purchase price period: 30 November 2022 at Rp.2,250/kg (FFB price Rp.2,060 + cooperative fee Rp.190); 10 November 2022 at Rp.2,220/kg (FFB price Rp.2,030 + Rp.190); 25 February 2023 at Rp.2,100/kg and 27 February 2023 at Rp.2,100/kg – communicated through email and whatsapp to smallholders.</p> <p>Although PT. Timbang Deli Indonesia does not involved in the FFBs reselling program, they does assist surrounding smallholder cooperative by capacity building.</p>	Not Applicable
5.1.2	(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	The unit of certification does not process FFBs from smallholder and/or uncertified sources. Refer to 5.1.1 above.	Not Applicable

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5.1.3	(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	The unit of certification does not process FFBS from smallholder and/or uncertified sources. Refer to 5.1.1 above.	Not Applicable
5.1.4	(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and re-payments through FFB price reductions for replanting and/or, other support mechanisms where applicable.	The unit of certification does not process FFBS from smallholder and/or uncertified sources. However, assistance is provided to smallholders for collecting and reselling of FFBS. Refer to 5.1.1 above. Additional, PT. Kerasaan Indonesia demonstrated minutes of socialization of partnership development in Pardomuan Nauli village, attended by 19 community/smallholders, dated 4 February 2020. The socialization process involving women: Mrs. Rasmiati, Mrs. Anggia. Socialization of smallholder partnership from PT. Timbang Deli Indonesia to Kotasan village dated 3 December 2021, attended by 15 villagers; carried out 4 December 2020 to Johor Baru village, attended 21 villagers including 2 women; carried out 29 March 2022 to Koperasi Tani Jaya, attended 12 cooperative members.	Not Applicable
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.	The unit of certification does not process FFBS from smallholder and/or uncertified sources. However, assistance is provided to smallholders for collecting and reselling of FFBS to other mills through PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia. Work agreement with smallholder "Perjanjian Kerjasama Kemitraan antara Koperasi Konsumen Serba Usaha Mitra Sejahtera Mandiri Jaya dan PT. Eastern Sumatra Indonesia" dated 7 April 2021 and Perjanjian Kerjasama Kemitraan antara Koperasi Konsumen Serba Usaha Maju Sawit Bersama dan PT. Kerasaan Indonesia" dated 8 April 2021 are observed. Below are the terms of contract. Chapter 1 stated the area of smallholder plantation supplying the FFB 135.55 Ha, and cooperative agreed to sold all the FFB to company. Chapter 3 stated the partnering smallholder is not forest area, not river buffer zone and in "Area Penggunaan Lain"; the land has legal ownership of the land; the land does not under dispute.	Complied

		<p>Chapter 9 clause 1 stated the price agreed company and partnering smallholder cooperative; price communicated once per week; company will inform the sales details the FFB from smallholder cooperative.</p> <p>Chapter 12 clause 1 stated the timeframe of agreement is 25 years</p> <p>At PT. Timbang Deli Indonesia, the program is in process with the following updates:</p> <ul style="list-style-type: none"> - Initial proposal "Rencana Kerja Awal/Proposal Koperasi Pemasaran Tani Jaya Bersatu" dated - Minutes of establishment "Berita Acara Pendirian Koperasi Pemasaran Tani Jaya Bersatu Desa Juhar Baru Kecamatan Galang Kabupaten Deli Serdang" dated 4 December 2020 - Registration of cooperative to Ministry of Law "Permohonan Pengesahan Akta Pendirian Koperasi No.01/TJB/XII/2020" dated 7 December 2020. - Agreement "Perjanjian Kerjasama Kemitraan antara Koperasi Pemasaran Jaya Bersatu dan PT Timbang Deli Indonesia" dated 25 December 2021. <p>Chapter 1 stated the area of smallholder plantation supplying the FFB from 200 Ha, and cooperative agreed to sold all the FFB to company.</p> <p>Chapter 3 stated the partnering smallholder is not forest area, not river buffer zone and in "Area Penggunaan Lain"; the land has legal ownership of the land; the land does not under dispute.</p> <p>Chapter 9 clause 1 stated the price agreed company and partnering smallholder cooperative; price communicated once per week; company will inform the sales details the FFB from smallholder cooperative.</p> <p>Chapter 12 clause 1 stated the timeframe of agreement is 25 years.</p> <p>Farmer list "Keputusan Bupati Deli Serdang No.703 Tahun 2022 tentang Penetapan Nama-nama Calon Petani/Calon Lokasi sebagai Peserta Fasilitas Pembangunan Kebun Masyarakat Sekitar Perusahaan Perkebunan PT. Timbang</p>	
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		Deli Indonesia Kabupaten Deli Serdang" dated 31 October 2022. Comprised of 129 smallholder with 198.17 Ha land.	
5.1.6	(C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	<p>Payment from PT. Kerasaan Indonesia-Kerasaan Estate to Koperasi Konsumen Serba Usaha Maju Sawit Sejahtera</p> <ul style="list-style-type: none"> - FFB docket from Koperasi Konsumen Serba Usaha Maju Sawit Sejahtera to PT. Kerasaan Indonesia "Surat Pengantar TBS No.KP-MSS-027A"; dated 17 November 2022; amount 350 bunches; nett 5,860 kg; vehicle BK9623TO; - FFB delivery docket from PT. Kerasaan Indonesia to PT. PrimaSauhur Lestari; dated 17 November 2022; vehicle BK9623TO; nett 5,860 kg FFB; - Weighbridge ticket "Tiket timbang PT. Primasauhur Lestari PMKS"; dated 17 November 2022; nett 5,860 kg FFB; - Invoice Koperasi Serba Usaha Maju Sawit Sejahtera No.026/INV/KP-MSS/XII/2022 dated 18 October 2022; for FFB sales period 17 November 2022; total FFB 5,860 kg; price Rp.2,220/kg (Rp.2,030 + cooperative fee Rp.190); revenue Rp.13,009,200; - Bank Payment Voucher Bank Mandiri to Koperasi Serba Usaha Maju Sawit Sejahtera dated 19 November 2022 of Rp.13,009,200. <p>Payment from PT. Eastern Sumatra Indonesia-Bukit Maradja Estate to Koperasi Serba Usaha Parmonangan Sejahtera Mandiri</p> <ul style="list-style-type: none"> - FFB docket from Koperasi Serba Usaha Parmonangan Sejahtera Mandiri to PT. Eastern Sumatra Indonesia "Surat Pengantar TBS No.KKSU-PSM-019"; dated 6 July 2022; amount 180 bunches; nett 5,570 kg; vehicle BK8472VE; - FFB delivery docket from PT. Eastern Sumatra Indonesia to PT. PrimaSauhur Lestari; dated 6 July 2022; vehicle BK8472VE; nett 5,570 kg FFB; - Weighbridge ticket "Tiket timbang PT. Primasauhur Lestari PMKS"; dated 6 July 2022; nett 5,570 kg FFB; 	Complied

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		<ul style="list-style-type: none"> - Invoice Koperasi Serba Usaha Maju Sawit Sejahtera No.026/INV/KSU-PSM/2022 dated 6 July 2022; for FFB sales period 6 July 2022; total FFB 5,570 kg; price Rp.2,220/kg (Rp.1,170 + cooperative fee Rp.190); revenue Rp.7,575,200; - Bank Payment Voucher Bank Mandiri to Koperasi Serba Usaha Parmonangan Sejahtera Mandiri dated 13 July 2022 of Rp.7,575,200 <p>PT. Timbang Deli Indonesia has not started the program. Hence no payment records.</p>	
5.1.7	Weighing equipment is verified by an independent third party on a regular basis.	<p>PT. Eastern Sumatra Indonesia – Bukit Maradja POM able to demonstrate:</p> <ul style="list-style-type: none"> - Weighbridge A calibration “Surat Keterangan Hasil Pengujian UPTD Metrologi Legal Pematangsiantar No.510.3/1770/ML.PS/X/2022 Avery Weigh Tronix E1205 S/N 102750224 cap.40,000 kg” dated 10 October 2022 valid till October 2023. - Weighbridge B calibration “Surat Keterangan Hasil Pengujian 6.5. Metrologi Legal Pematangsiantar No.510.3/1771/ML.PS/X/2022 Avery Weigh Tronix E1205 S/N 102750264 cap.40,000 kg” dated 10 October 2022 valid till October 2023. <p>The FFB from smallholders was transported to weighbridge in Bukit Maradja POM and resells to another mill.</p>	Complied
5.1.8	The unit of certification supports Independent smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholder on who runs the Internal Controlling System (ICS), who holds the certificate, and who owns and sells certified materials.	<p>From legal requirement perspective, PT Eastern Sumatera Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia issued with plantation business permit/IUP in year 2000, therefore no obligation to develop scheme smallholder. However, the latest requirement for land title/HGU extension – the lands office/BPN request company to develop smallholder. This is the base for company to identify, assist and develop smallholder in 2.3.1.</p> <p>As for planning to certify smallholder, company is continuously providing training and communicating the RSPO certification process to the smallholder, but the</p>	Complied

		<p>cooperative is not ready to enter certification. Some of the trainings are as below.</p> <p>Training on "Pelatihan Tentang Kultur Teknis Budidaya Tanaman Kelapa Sawit Pemupukan, Pengendalian HPT dan Gulma (Penggunaan Pestisida) Koperasi Pemasaran Jaya Bersatu" dated 14 December 2023. The training covers nutrient for oil palm, type of fertilizer, fertilizer management, health, and safety for fertilizer application, spraying standardization (pre-assessment, verification, equipment maintenance), PPE use, dosage. Training attended 21 smallholders.</p> <p>Training on "Pelatihan Tentang Kultur Teknis Budidaya Tanaman Kelapa Sawit Pemupukan, Pengendalian HPT dan Gulma (Penggunaan Pestisida Koperasi Tani Jaya" dated 13 November 2022. The training covers nutrient for oil palm, type of fertilizer, fertilizer management, health, and safety for fertilizer application, spraying standardization (pre-assessment, verification, equipment maintenance), PPE use, dosage. Training attended 24 smallholders.</p> <p>From legal requirement perspective, PT Eastern Sumatera Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia issued with plantation business permit/IUP in year 2000, therefore no obligation to develop scheme smallholder. However, the latest requirement for land title/HGU extension – the lands office/BPN request company to develop smallholder. This is the base for company to identify, assist and develop smallholder in 2.3.1.</p> <p>As for planning to certify smallholder, company is continuously providing training and communicating the RSPO certification process to the smallholder, but the cooperative is not ready to enter certification. Some of the trainings are as below.</p> <p>Training on "Pelatihan Tentang Kultur Teknis Budidaya Tanaman Kelapa Sawit Pemupukan, Pengendalian HPT dan Gulma (Penggunaan Pestisida) Koperasi Pemasaran Jaya Bersatu" dated 14 December 2023. The training covers nutrient for oil palm, type of fertilizer, fertilizer management, health, and safety for fertilizer application, spraying standardization (pre-assessment, verification, equipment maintenance), PPE use, dosage. Training attended 21 smallholders.</p>	
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		<p>Training on “Pelatihan Tentang Kultur Teknis Budidaya Tanaman Kelapa Sawit Pemupukan, Pengendalian HPT dan Gulma (Penggunaan Pestisida Koperasi Tani Jaya” dated 13 November 2022. The training covers nutrient for oil palm, type of fertilizer, fertilizer management, health, and safety for fertilizer application, spraying standardization (pre-assessment, verification, equipment maintenance), PPE use, dosage. Training attended 24 smallholders.</p>	
<p>5.1.9</p>	<p>(C) The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner.</p>	<p>Grievance handling mechanism as in “Kebijakan Keluh Kesah (Grievance Policy)” dated 22 August 2022, signed by President Director. The policy stated when receiving and dealing with concerns and grievances, company committed to abide by existing laws and regulation of Indonesia, to behave in an impartial and fair manner, respectful and sensitivities of the people expressing their concerns or grievances; to apply strict confidentiality where it is necessary or requested. The procedures will be made available to the employees and other stakeholders. Employees and other stakeholders who express concern or grievance will not be penalised or victimized.</p> <p>PT. Timbang Deli Indonesia communicated the grievance mechanism to the smallholders and communities:</p> <ul style="list-style-type: none"> - “Sosialisasi Smallholder Management Policy” dated 29 March 2022 location in Timbang Deli Estate. The socialization attended by 12 cooperative members. <p>PT. Eastern Sumatra Indonesia made socialization of communication and consultation procedure and complaint and grievance handling mechanism to surrounding communities:</p> <ul style="list-style-type: none"> - to Bandar Siantar village on 1 February 2023. The socialization meeting attended by 21 communities and officials from the Village. - Socialization of communication and consultation procedure and complaint and grievance handling mechanism to Bukit Maraja village and Pematang Gajing village on 15 February 2023. The socialization meeting attended by 28 communities and officials from the village. 	<p>Complied</p>

		<ul style="list-style-type: none"> - Socialization of communication and consultation procedure and complaint and grievance handling mechanism to Pematang Asilom village on 2 February 2023. The socialization meeting attended by officials from the village. <p>As at ASA2.3 there was no grievance from smallholder.</p>	
Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	<p>The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.</p>	<p>PT. Eastern Sumatra Indonesia carried out interview with community members from surrounding the plantation, including smallholders to prepare Social Impact monitoring period May-June 2022:</p> <ul style="list-style-type: none"> - Interview with community/smallholder from Bandar Siantar village and note comment related to donation; - Interview with community/smallholder from Bukit Maraja village, identify the need for grass cutting to feed cattle; - Interview with community/smallholder from Gajing village, identify the need for information on job vacancy. <p>The information captured in "Laporan Pelaksanaan Social Impact Assessment PT. Eastern Sumatra Indonesia periode 2022", dated 14 January 2023. Section 2.2.1 informing the status of workforce in company (511 employees; 89% from local communities and 11% from newcomer); and the provision of work opportunity within company operations in year 2022 (33 new employees – equal to 53% comes from local communities). Section 4.2 informing the aid/donation/contribution from company to school, smallholder cooperative, village and mosque; indirect contribution to cattle farmer in form of grass.</p> <p>PT. Kerasaan Indonesia carried out interview with community members from surrounding the plantation, including smallholders to prepare Social Impact monitoring period June 2022:</p> <ul style="list-style-type: none"> - Interview with community/smallholder from Kerasaan I village and capture need for infrastructure development; 	Complied

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		<ul style="list-style-type: none"> - Interview with community/smallholder from Bah Bayu and Bah Bayu Barat village, identify the need for good relationship between company and village, together find solution for pest control; - Interview with community/smallholder from Kampung Baru village, identify the need for inquiry for road maintenance; - Interview with community/smallholder from Wonorejo and Purbaganda village, identify the need for job vacancy and road maintenance. <p>The information captured in "Laporan Pelaksanaan Social Impact Assessment PT. Kerasaan Indonesia periode 2022", dated 20 January 2023. Section 2.2.1 informing the status of workforce in company (301 employees; 56% from local communities and 44% from newcomer); and the provision of work opportunity within company operations in year 2022 (25 new employees – equal to 53% comes from local communities). Section 4.2 informing the aid/donation/contribution from company to school, smallholder cooperative, village and mosque; indirect contribution to cattle farmer in form of grass.</p> <p>Training smallholder PT. Timbang Deli Indonesia: Training for administration and financial during "Koordinasi dan Diskusi Administrasi Koperasi dan Keuangan Koperasi" dated 20 May 2022, attended 10 cooperative members.</p>	
5.2.2	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p>	<p>During ASA 2-3 – PT Eastern Sumatra Indonesia has demonstrated the document on develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>PT Eastern Sumatra Indonesia prepared smallholder partnership program, as documented in "Program Kerja Smallholder Bukit Maradja dan Kerasaan Estate year 2023". The program such as:</p> <ul style="list-style-type: none"> • FFB sales to the respective mill, 	Complied

- Empowering the smallholder partnership through the capacity building,
- GAP training and smallholder plot visit,
- Helping the smallholder infrastructure especially road maintenance.
- Partnership Memorandum of Understanding/MoU signing between cooperative and company: socialization of smallholder partnership MoU; MoU signing between cooperative, and company witnessed by village head, regent, and plantation service; handover document to company

Data verified: Training events on best management practices of oil palm (fertilizer, hot and weed control), location in Koperasi Produsen Air Merah Masyarakat Sejahtera Mitra, dated 17 February 2023 – was attended by 24 smallholder members.

Progress of Smallholder Development updated in January 2023, e.g:

Estate Name	Smallholder	Total of Land Title (HGU)	Total of smallholder area (Ha)
Bukit Maradja Estate	Koperasi Konsumen Serba Usaha Mitra Sejahtera Mandiri Jaya	3,177.94	155.88
	Koperasi Konsumen Serba Usaha Mancuk Mandiri Jaya		157.66
	Koperasi Konsumen Serba Usaha Sari Mutiara Indah		245.32
	Koperasi Konsumen Serba Usaha Parmonangan Sejahtera Mandiri		98.24

		<p>PT. Kerasaan Indonesia assist Koperasi Serba Usaha Sumberejo Mandiri Jaya with 133 land parcels and 131.06 Ha; Koperasi Serba Usaha Maju Sawit Bersama with 248 land parcels and 236.64 Ha; Koperasi Serba Usaha Maju Sawit Sejahtera with 136 land parcels and 121.28 Ha; took the GPS coordinates of the oil palm blocks and overlays against PIPPIB 2020 Period II – and found 100% outside peat area; overlays against forest area – and found 100% outside forest area.</p> <p>PT. Kerasaan Indonesia assist cooperative to identify and register the legal ownership of the land:</p> <ul style="list-style-type: none"> - Koperasi Serba Usaha Sumberejo Mandiri Jaya with 133 land parcels and 131.06 Ha consist of 42 land parcels (38.67 Ha) with land certificate and 91 land parcels (92.39 Ha) with other type of legal ownership of the land; - Koperasi Serba Usaha Maju Sawit Bersama with 248 land parcels and 236.64 Ha. Consist of 24 land parcels (45.79 Ha) with land certificate and 224 land parcels (190.85 Ha) with other type of legal ownership of the land; - Koperasi Serba Usaha Maju Sawit Sejahtera with 136 land parcels and 121.28 Ha. Consist of 51 land parcels (52.58 Ha) with land certificate and 85 land parcels (68.7 Ha) with other type of legal ownership of the land; <p>PT. Timbang Deli Indonesia assist Koperasi Tani Jaya Bersatu with 129 smallholders with 198.17 Ha land; took the GPS coordinates of the oil palm blocks and overlays against PIPPIB 2020 Period II – and found 100% outside peat area; overlays against forest area – and found 100% outside forest area.</p> <p>PT. Timbang Deli Indonesia assist cooperative to identify and register the legal ownership of the land: Koperasi Serba Usaha Sumberejo Mandiri Jaya with 129 smallholders and 198.17 Ha land with other type of legal ownership of the land.</p>	
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	Company provided training on pesticide handling to smallholders:	Complied

		<ul style="list-style-type: none"> - Training on "Pelatihan Hama dan Penyakit Kelapa Sawit kepada Koperasi Mitra Sejahtera Mandiri Jaya" located in Maligas Bayu village dated 9 February 2022. The training covers nutrient for pest and disease type, disease in nursery, recommendation for control, spraying standardization (pre-assessment, verification, equipment maintenance), PPE use, dosage. Training attended 26 smallholders and cooperative committee. - Training on "Pelatihan Pengendalian Hama Terpadu kepada Anggota Koperasi Mancuk Mandiri Jaya" dated 9 February 2022. The training covers nutrient for oil palm, type of fertilizer, fertilizer management, health and safety for fertilizer application, spraying standardization (pre-assessment, verification, equipment maintenance), PPE use, dosage. Training attended 26 smallholders. <p>Training smallholder PT. Timbang Deli Indonesia: Training for administration and financial during "Koordinasi dan Diskusi Administrasi Koperasi dan Keuangan Koperasi" dated 20 May 2022, attended 10 cooperative members.</p>	
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	<p>Smallholder management has reviewed the smallholder progress: Bukit Maradja Estate smallholder progress, as of December 2022:</p> <ul style="list-style-type: none"> a. Koperasi Serba Usaha Mitra Sejahtera Mandiri (KSU-MSM) has sent FFB for sales through Bukit Maradja Estate 31,250 kg; training on oil palm BMP (pruning, harvesting, pest and disease control, weed control); inventory/asset development: cooperative establishment, 2 pieces knapsack sprayer, 2 pieces google, 2 pieces masker, 2 pieces apron, 2 pieces hand glove; provision of 550 oil palm seedling; road maintenance 3,500 meters. b. Koperasi Serba Usaha Mancuk Mandiri Jaya (KSU-MMJ) has sent FFB for sales through Bukit Maradja Estate 11,950 kg; training on oil palm BMP (pruning, harvesting, pest and disease control, weed control); inventory/asset development: cooperative establishment, 2 pieces knapsack sprayer, 2 	Complied

		<p>pieces google, 2 pieces masker, 2 pieces apron, 2 pieces hand glove; provision of 600 oil palm seedling; road maintenance 1,500 meters.</p> <p>c. Koperasi Serba Usaha Sari Mutiara Indah (KSU-SMI) has sent FFB for sales through Bukit Maradja Estate 52,170 kg; training on oil palm BMP (pruning, harvesting, pest and disease control, weed control); inventory/asset development: cooperative establishment, 2 pieces knapsack sprayer, 2 pieces google, 2 pieces masker, 2 pieces apron, 2 pieces hand glove; provision of 950 oil palm seedling; road maintenance 1,000 meters.</p> <p>d. Koperasi Serba Usaha Parmonangan Sejahtera Mandiri (KSU-PSM) has sent FFB for sales through Bukit Maradja Estate 54,760 kg; training on oil palm BMP (pruning, harvesting, pest and disease control, weed control); inventory/asset development: cooperative establishment, 2 pieces knapsack sprayer, 2 pieces google, 2 pieces masker, 2 pieces apron, 2 pieces hand glove; provision of 280 oil palm seedling.</p>	
<p>Principle 6: respect workers’ rights and conditions Protect workers’ rights and ensure safe and decent working conditions.</p>			
<p>Criteria 6.1: Any form of discrimination is prohibited.</p>			
<p>6.1.1</p>	<p>(C) A publicly available non-discrimination and equal opportunity policy is implemented in such way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.</p>	<p>PT. Eastern Sumatra Indonesia established Equal Employment Opportunity Policy No.QMM-40-01-P03/27-03-2019 signed by President Director on 27 March 2019. The policy stated company is committed to a non-discriminatory workplace and will abide by the relevant anti-discrimination and equal employment legislation of the Republic of Indonesia. Company is not discriminating against anyone in the recruitment process of the company business operations. The company recruitment selection process is based on merit so all applicants with the desired qualifications and experience will be considered for the open position. The successful applicant will be the person who best meets the specific requirements of the job. Promotions within the company are handled on the same basis.</p> <p>Bukit Maradja POM:</p>	<p>Complied</p>

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		<p>Management in PT. Eastern Sumatra Indonesia referring to PT. Tolan Tiga Indonesia Equal Employment Opportunity Policy No.QMM-40-01-P03/22-08-2022/rev.2 signed by President Director 22 August 2022. The policy has been communicated to mill workers 26 January 2023 during "Muster Chit Sosialisasi Kebijakan Perusahaan, Visi dan Misi", attended by 112 employee including Manager, Mill Head Assistant, administration clerk, pressing station operator, boiler operator, loading ramp operator, clarification station operator, wáter treatment plant operator, hoisting crane operator, compost bunker operator, weighbridge operator, payroll, general clerk, cleaning service, engine room operator, mechanic, electrician, driver, loader operator, mandor, kernel station operator.</p> <p>The policy Equal Employment Opportunity Policy No.QMM-40-01-P03/22-08-2022/rev.2 signed by President Director 22 August 2022. The policy has been communicated to CPO transporter on 2 February 2023, attended by 6 contractors and employees.</p> <p>Timbang Deli Estate:</p> <p>Dissemination of Anti-discrimination policy to surrounding villages and employees: to Kramat Gajah village communicated 23 February 2023; to Galang Kota communicated 23 February 2023; to Timbang Deli village communicated 23 February 2023; to Jaharun A village communicated 23 February 2023; to 26 harvesters 7 December 2022.</p>	
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.</p>	<p>Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated as per sample:</p> <p><u>Bukit Maradja Estate</u> shows list of employee year 2023 in the organization, total employee 438 workers, whereby shows company hires people from different religion; origin; gender; ages (between 19 years to 50 years).</p> <p><u>Timbang Deli Estate</u> shows list of employees in the organization, whereby shows company hires people with not discriminate. As of data January 2023 (Moslem 194 employees, Christian 2 employees); origin (local 196 employees,</p>	Complied

		migrant/other area 0 employee); gender (19 female workers, 177 male workers).	
6.1.3	The unit of certification demonstrates that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.	<p>PT Eastern Sumatera Indonesia – Bukit Maradja POM carried out recruitment. Application and recruitment document sighted: application letter, education certificate, copy of ID card, health certificate, etc. Based on interview with one of new recruited employees, the recruitment process was not involving recruitment fees.</p> <p>Recruitment - Bukit Maradja POM carried out recruitment for day worker PKWT through Memorandum Mill Manager “Rekrutmen Karyawan No.10/BM-RMO/I/2020” dated 9 May 2020. Job vacancy distributed to Marihat Bukit village. Application and recruitment document sighted: application letter, education certificate, copy of ID card, health certificate, other documentation – sighted for candidate Dedi Ramdani (harvester) and Ramlan (dump truck helper).</p> <p>All the recruitment procedures have been well-implemented. The document is available in each unit and kept by unit head clerk and human resources North Sumatera Region.</p> <p>During ASA 2–3-year 2023, the auditor taken sample of employment procedures as follows:</p> <ul style="list-style-type: none"> • The last recruitment was in November 2022 on behalf of Mr. J* **nt*. Application letter on 19 October 2022, medical record from Puskesmas Bukti Maradja 1 on 20 October 2022, interview form evaluation on 23 October 2022, the decision letter (temporary worker/PKWT contract) on 1 November 2022 – 31 October 2023. • The promotion proposal of 13 mill workers from from grade P5 – P6 and from temporary worker/PKWT to permanent worker on 17th July 2022 based on result of workers appraisal. Approval of promotion letter from VP Engineering Department to Senior Manager HRD and decision of promotion from Senior Manager HRD on 19 July 2022. Perlabian Estate <p>Based on interview with the labour union representatives, there is no negative issues during the recruitment procedures such as discrimination or not</p>	Complied

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		transparency. The recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available. The recruitment process conducted in professional way.	
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.	Based on interview with sample workers during ASA 2-3 year 2023, with the newest women workers in spraying and manuring activity in Bukit Maradja, Kerasaan and Timbang Deli Estate obtain information that the recruitment process only interview and medical test. There is no pregnancy test conducted during that time.	Complied
6.1.5	(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.	<p>PT Eastern Sumatera Indonesia – Bukit Maradja POM already has Gender Committee structure in each unit to ensure that no violation or harassment for male and female workers. Structure of gender committee consist of company representative (Operation Unit Manager), Representative of Workers Union, Representative of Employees (Male and Female).</p> <p>Based on interview with representative of Gender Committee of Bukit Maradja, Kerasaan dan Timbang Deli Estate obtain information that the Gender Committee structure and the purpose of Gender Committee has been disseminate regularly. This thing aligned with the result of interview with the women workers in estate that able to describe the women workers right such as reproduction rights, zero harassment and opportunities and equality in carrier.</p> <p>Based on interview obtained information the gender committee provide information related to the sexual harassment on women especially women worker in working areas and how to report if any harassment or violence to the authority. Other than that, the gender committee is a vehicle to disseminate women rights such as reproduction right, avoid the sexual harassment/bullying and helps them to improve their sanitation in respective housing complex and many more positive activities for women.</p> <p>The last meeting with gender committee was provided on 2 July 2022 attended by the gender committee board from each unit and workers representatives. The meeting attended by 15 workers from each certification unit.</p>	Complied

6.1.6	There is evidence of equal pay for the same work scope.	<p>PT Eastern Sumatera Indonesia has demonstrated the record of evidence of equal pay for the same work scope.</p> <p>Sampled of pays lip based on sampled worker interviewed – month February 2023:</p> <p>Suriy***, sprayer Division II; Grade level karyawan; Salary: Basic wage + Rice IDR 3,167,460; Rice Allowance (IDR 142,650); Total incentive IDR 483,120; Total earning IDR 3,650,580; BPJS IDR 126,688; Net Payable IDR 3,381,241.</p> <p>Rust***, fertilizer applicator Division III; Grade level karyawan; Salary: Basic wage + Rice IDR 3,156,048; Rice Allowance (IDR 131,238); Total incentive IDR 485,720; Absent wage IDR 241,985; Total earning IDR 3,399,783; BPJS IDR 126,688; Net Payable IDR 3,130,444</p>	Complied
Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).			
6.2.1	(C) Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.	<p>PT. Eastern Sumatra Indonesia have documented the pay and working condition in accordance to labour law (Undang-undang No.13 tahun 2003 tentang Ketenagakerjaan), as established under “Perjanjian Kerja Bersama (PKB) PT. Eastern Sumatra Indonesia dengan Pengurus Serikat Pekerja Bukit Maradja Mandiri (SPBMM) periode 2018-2020”.</p> <p>The document has been legalized through “Keputusan Kepala Dinas Tenaga Kerja Kabupaten Simalungun No.188.44/1564/23.4/2018 tentang Pendaftaran Perjanjian Kerja Bersama (PKB) antara PT. Eastern Sumatra Indonesia dengan Pengurus Serikat Pekerja Bukit Maradja Mandiri” dated 5 December 2018. This document available in Bahasa Indonesia.</p> <p>Berita Acara – dated 07/09/2021, has been conducted meeting with Labour Union (Serikat Pekerja Bukit Maradja Mandiri – SPBUMM), related to extension time of Collective Labour Agreement between PT Eastern Sumatra Indonesia and SPBUMM. The letter has been acknowledged by Dinas Ketenagakerjaan Kabupaten Simalungun (bapak Fhincer Ambarita).</p> <ul style="list-style-type: none"> Regular working hours of 7 hours per day regulated under Chapter IV; 	Complied

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		<ul style="list-style-type: none"> • Salary regulated under Chapter V; • Deductions regulated under Chapter IV and VIII; • Overtime regulated under Chapter X, referring to “Keputusan Menteri Tenaga Kerja dan Transmigrasi RI No.102/MEN/VI/2004 tentang Waktu Kerja dan Upah Kerja Lembur”; • Sick leave regulated under Chapter VII; • Annual leave entitlement regulated under Chapter VII; • Maternity leave regulated under Chapter VII; • Reasons for dismissal regulated under Chapter XXI; • Period of notice regulated under Chapter XXI; • Pension regulated under Chapter XVI; • Resolution upon industrial dispute on Chapter XXIII; <p>Sampled of pays lip based on sampled worker interviewed – month February 2023:</p> <p>Suriy***, sprayer Division II; Grade level karyawan; Salary: Basic wage + Rice IDR 3,167,460; Rice Allowance (IDR 142,650); Total incentive IDR 483,120; Total earning IDR 3,650,580; BPJS IDR 126,688; Net Payable IDR 3,381,241.</p> <p>Rust***, fertilizer applicator Division III; Grade level karyawan; Salary: Basic wage + Rice IDR 3,156,048; Rice Allowance (IDR 131,238); Total incentive IDR 485,720; Absent wage IDR 241,985; Total earning IDR 3,399,783; BPJS IDR 126,688; Net Payable IDR 3,130,444</p>	
6.2.2	(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements)	PT. Eastern Sumatra Indonesia, PT Kerassan Indonesia and PT Timbang Deli Indonesia have documented the pay and working condition in accordance to labour law (Undang-undang No.13 tahun 2003 tentang Ketenagakerjaan), as established under “Perjanjian Kerja Bersama (PKB) Dengan Pengurus Serikat Pekerja Mandiri – 2022 – 2024” registered through letter “Surat No.560/564/Naker/Xi/2022 Tentang Pendaftaran Perjanjian Kerja Bersama	Complied

	<p>and payroll documents give accurate information on compensation for all work performed.</p>	<p>(PKB) PT. Eastern Sumatera Indonesia Dengan Pengurus Serikat Pekerja Tolan Tiga Mandiri (SPTTM)" dated 25 November 2022.</p> <ul style="list-style-type: none"> • Regular working hours of 7 hours per day regulated under Chapter IV; • Salary regulated under Chapter V; • Deductions regulated under Chapter IV and VIII; • Overtime regulated under Chapter X, referring to "Keputusan Menteri Tenaga Kerja dan Transmigrasi RI No.102/MEN/VI/2004 tentang Waktu Kerja dan Upah Kerja Lembur"; • Sick leave regulated under Chapter VII; • Annual leave entitlement regulated under Chapter VII; • Maternity leave regulated under Chapter VII; • Reasons for dismissal regulated under Chapter XXI; • Period of notice regulated under Chapter XXI; • Pension regulated under Chapter XVI; • Resolution upon industrial dispute on Chapter XXIII; 	
<p>6.2.3</p>	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements.</p>	<p>PT. Eastern Sumatra Indonesia, PT Kerassan Indonesia and PT Timbang Deli Indonesia have documented the pay and working condition in accordance to labour law (Undang-undang No.13 tahun 2003 tentang Ketenagakerjaan), as established under "Perjanjian Kerja Bersama (PKB) Dengan Pengurus Serikat Pekerja Mandiri – 2022 – 2024" registered through letter "Surat No.560/564/Naker/Xi/2022 Tentang Pendaftaran Perjanjian Kerja Bersama (PKB) PT. Eastern Sumatera Indonesia Dengan Pengurus Serikat Pekerja Tolan Tiga Mandiri (SPTTM)" dated 25 November 2022.</p> <ul style="list-style-type: none"> • Regular working hours of 7 hours per day regulated under Chapter IV; • Salary regulated under Chapter V; • Deductions regulated under Chapter IV and VIII; 	<p>Complied</p>

		<ul style="list-style-type: none"> • Overtime regulated under Chapter X, referring to “Keputusan Menteri Tenaga Kerja dan Transmigrasi RI No.102/MEN/VI/2004 tentang Waktu Kerja dan Upah Kerja Lembur”; • Sick leave regulated under Chapter VII; • Annual leave entitlement regulated under Chapter VII; • Maternity leave regulated under Chapter VII; • Reasons for dismissal regulated under Chapter XXI; • Period of notice regulated under Chapter XXI; • Pension regulated under Chapter XVI; • Resolution upon industrial dispute on Chapter XXIII; 																																									
6.2.4	<p>(C) The unit of certification provides adequate housing. Sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p>	<p>The unit of certification provides adequate housing during ASA 2-3 - year 2023</p> <p>Bukit Maradja Estate updated in 2023:</p> <table border="1" data-bbox="974 842 1816 1241"> <thead> <tr> <th>Facility</th> <th>Unit</th> <th>Facility</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Masjid</td> <td>4</td> <td>Volley-ball court</td> <td>4</td> </tr> <tr> <td>Kindergarten</td> <td>2</td> <td>Football field</td> <td>1</td> </tr> <tr> <td>Islamic school</td> <td>3</td> <td>Badminton court</td> <td>2</td> </tr> <tr> <td>Employee Hall</td> <td>3</td> <td>School bus</td> <td>1</td> </tr> <tr> <td>Clinic</td> <td>1</td> <td>Fertilizer store</td> <td>1</td> </tr> <tr> <td>Employee house</td> <td>83</td> <td>Chemical store</td> <td>1</td> </tr> <tr> <td>Staff house</td> <td>8</td> <td></td> <td></td> </tr> </tbody> </table> <p>Kerasaan Estate, updated in 2023:</p> <table border="1" data-bbox="974 1331 1816 1377"> <thead> <tr> <th>Facility</th> <th>Unit</th> <th>Facility</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Facility	Unit	Facility	Unit	Masjid	4	Volley-ball court	4	Kindergarten	2	Football field	1	Islamic school	3	Badminton court	2	Employee Hall	3	School bus	1	Clinic	1	Fertilizer store	1	Employee house	83	Chemical store	1	Staff house	8			Facility	Unit	Facility	Unit					Complied
Facility	Unit	Facility	Unit																																								
Masjid	4	Volley-ball court	4																																								
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Masjid	1	Volley-ball court	1
Kindergarten	1	Football field	1
Islamic school	1	Badminton court	-
Employee Hall	1	School bus	1
Clinic	1	Fertilizer store	1
Employee house	66	Chemical store	1

Timbang Deli Estate, updated in 2023:

Facility	Unit	Facility	Unit
Masjid	1	Volley-ball court	1
Kindergarten	1	Football field	1
Islamic school	1	Fire tower	1
Employee Hall	1	School bus	1
Clinic	1	Fertilizer store	1
Employee house	96	Material store	1
Tennis value	1	Water tank	6

Field visit to housing compound Bukit Maradja Estate Div.II;

- Company provides housing with 3 rooms, kitchen, bathroom/toilet, clean water;
- Clinic, mosque, kindergarten, sport field provided, domestic waste collection.

		<p>Field visit to housing compound Kerasaan Estate Div.II;</p> <ul style="list-style-type: none"> - Company provides housing with 3 rooms, kitchen, bathroom/toilet, clean water; - Clinic, mosque, kindergarten, sport field provided, domestic waste collection. - Elementary school from government in estate location. <p>Field visit to housing compound Timbang Deli Estate:</p> <ul style="list-style-type: none"> - Company provides housing with 3 rooms, kitchen, bathroom/toilet, clean water; - Clinic, mosque, kindergarten, sport field provided, domestic waste collection 	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	<p>Field visit to housing area of Bukit Maradja Estate, Kerasaan Estate, Timbang Deli Estate, and interview with the housewives in the premise. During surveillance – March 2023, audit team found</p> <ul style="list-style-type: none"> • Company works together with employee cooperative in provision of rice, as part of in-kind benefit for worker. Koperasi Serba Usaha Bukit Maradja is distributing rice for all workers. • Company allows food seller to enter the housing compound. • Nearest market selling staple food, vegetables, meat, fish located 10 km from the company location. The price of foods area affordable and sufficient. 	Complied
6.2.6	A DLW is paid to all workers in accordance with applicable regulations, including workers who work on a piece rate/quota basis, the calculation of which is based on a quota that can be achieved during regular working hours.	<p>PT. Eastern Sumatra Indonesia has prepared the prevailing wage calculation. The company referred to RSPO Guidance for Implementing Decent Living Wage. Company have taken into calculation the component:</p> <ul style="list-style-type: none"> • Reference Family Size (incl. Total Fertility Rate/TFR and Child Mortality Rate/CMR – Indonesia year 2020). <i>Total Fertility Rate for Indonesia, year 2020 at 2.28 (BPS); Child Mortality Rates for Indonesia, year 2020 at 17.7/1000 births.</i> Reference Family Size at 4.23. • Full time equivalent per Family (incl. Labor Force Participation Rate/LFPR, Unemployment rate, People Working Part Time – Indonesia year 2020). 	Complied

		<p><i>Labour Participation Force Rate for Indonesia, year 2020 at 69.32% (BPS); Unemployment Rate for Indonesia, year 2020 at 4.99% (BPS); People Working Part Time for Indonesia, year 2020 at 23.74% (BPS). Full Time equivalent per family at 1.721.</i></p> <ul style="list-style-type: none"> • Food cost (with 2,100 calories, footnote 19 RSPO Guidance on Implementing DLW) and noted company provided in kind benefit, rice; • Housing cost at 0 (provided by company); • Non-Food Non-Housing cost (electricity, clean water, medical treatment, education, school children transportation cost – provided by company) based on sampling to 10 workers in Bukit Maradja POM, Bukit Maradja Estate, Kerasaan Estate. • Mandatory deduction (from tax and BPJS levy); • Sample of DLW calculation as follows: <p>Bukit Maradja Estate, as follow:</p> <ul style="list-style-type: none"> • Interviewed 7 workers with different pay grade and dependents (SKU B/K3, SKU B/K2, SKU B/K1, SKU B/K0, SKU H/K3, SKU H/K2, SKU H/K1, SKU H/K0, SKU H/TK, PKWT/TK). Calculated on annual basis 30 December 2021 • The minimum wage in Simalungun Regency in 2023 is IDR 2,800,790, or an increase of 7.14 percent from the 2022 UMK, which is IDR 2,614,165.00 – based on “Keputusan Gubernur Sumatera Utara nomor 188.44/5406/KPTS/2022. • Gross Living Wage at Rp 2,549,665; • Prevailing wage at Rp. 4,806,557; • Living Wage Gap at Rp. 2,256,891 (positive). <p>Kerasaan Estate, as follow:</p> <ul style="list-style-type: none"> • Interviewed 12 workers with different pay grade and dependents (SKU B/K3, SKU B/K1, SKU H/K3, SKU H/K2, SKU H/K1, SKU H/TK, PKWT/TK). Calculated on annual basis 30 December 2020. 	
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		<ul style="list-style-type: none"> The minimum wage in Simalungun Regency in 2023 is IDR 2,800,790, or an increase of 7.14 percent from the 2022 UMK, which is IDR 2,614,165.00 – based on “Keputusan Gubernur Sumatera Utara nomor 188.44/5406/KPTS/2022. <p>Gross living wage Rp 3,620,787;</p> <ul style="list-style-type: none"> Prevailing wage at Rp. 4,069.957; Living Wage Gap at Rp. 449,170 (positive). <p>Timbang Deli Estate:</p> <ul style="list-style-type: none"> Minimum Wage of Deli Serdang Regency in 2022 – Rp 3,188,592.42 Gross Living Wage at Rp 3,273,822; Prevailing wage at Rp. 3,914,240; Living Wage Gap at Rp. 640,418 (positive). 	
6.2.7	Permanent fulltime employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal	<p>Core work in Bukti Maradja POM such as process operators, boiler operators, tractor driver all permanent fulltime (SKU – Syarat Kecakapan Umum).</p> <p>Core work in Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate such as harvesters, spraying gang, manuring gang, FFB truck driver, pest & disease census was all permanent fulltime (SKU – Syarat Kerja Umum).</p> <p>Loose fruit pickers are part of harvesting activities (core work) and contracted as PKWT at the first time recruited. As refer to KEPMENAKER No. 100 Tahun 2004 that PKWT categorized as the process to become a permanent worker, then the company is allowed used PKWT in their core work operation.</p> <p>Because of PKWT is one of the requirements to be permanent employee, therefore this process shall be in accordance with the contract (maximum of 3 years) since the contract was signed, or according to the results of performance appraisal from the management/supervisor. Contract of PKWT signed between the company (Estate nor Mill) and the worker itself.</p>	Complied

<p>Criteria 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p>		
<p>6.3.1</p>	<p>(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand and is demonstrably implemented.</p>	<p>PT. Eastern Sumatra Indonesia established Freedom of Association Policy No.QMM-40-01-P13/27-03-2019 signed by President Director on 27 March 2019. The policy stated company recognises the role of lawful and independent workers and employees’ representative organizations in creating a constructive working environment. Company supports the implementation of the laws and regulations of the Republic of Indonesia relevant to freedom of association for workers and employees. The policy available in Bahasa Indonesia.</p> <p>Bukit Maradja POM: Management in PT. Eastern Sumatra Indonesia referring to PT. Tolan Tiga Indonesia Freedom of Association Policy “Kebijakan Kebebasan Berserikat No.QMM-40-01-P13/22-08-2022/rev.2” signed by President Director 22 August 2022. The policy has been communicated to mill workers 26 January 2023 during “Muster Chit Sosialisasi Kebijakan Perusahaan, Visi dan Misi”, attended by 112 employee including Manager, Mill Head Assistant, administration clerk, pressing station operator, boiler operator, loading ramp operator, clarification station operator, wáter treatment plant operator, hoisting crane operator, compost bunker operator, weighbridge operator, payroll, general clerk, cleaning service, engine room operator, mechanic, electrician, driver, loader operator, mandor, kernel station operator.</p> <p>The Freedom of Association Policy “Kebijakan Kebebasan Berserikat No.QMM-40-01-P13/22-08-2022/rev.2” signed by President Director 22 August 2022. The policy has been communicated to CPO transporter on 2 February 2023, attended by CV Jasa Sahabat Abadi and its employees.</p> <p>Timbang Deli Estate: Dissemination of Freedom of Association policy to surrounding villages and employees: to Kramat Gajah village communicated 23 February 2023; to Galang Kota communicated 23 February 2023; to Timbang Deli village communicated</p>

		23 February 2023; to Jaharun A village communicated 23 February 2023; to 26 harvesters 7 December 2022.	
6.3.2	Minutes of meetings between the unit of certification with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request.	Minutes of meetings between the unit of certification with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request. Sample during this assessment as below: Timbang Deli Estate: Minute of meeting with labour Union, dated 19 January 2023 and attended by 6 representatives. Agenda: Discussing on agreement on the determination of national annual leave set by the government regulation as refer to Memorandum No: TDI/MEMO-DIR/I/23/002, dated 2 January 2023.	Complied
6.3.3	Management does not interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.	Based on interview with representative of worker union in Timbang Deli Estate, it is declare that the company does not interfere with the formation or operation of registered labour organizations/unions. The worker freely to choose and form union elected representatives for all workers.	Complied
Criteria 6.4: Children are not employed or exploited.			
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.	PT. Eastern Sumatra Indonesia established Child Labour Policy No.QMM-40-01-P08/27-03-2019 signed by President Director 27 March 2019. Company believes children should have the right to education and a healthy life, and is committed to ensuring that children under the age of 18 years are not employed by the company for any work related purpose. Company fully supports the relevant Republic of Indonesia laws and other international agreements, such as ILO Child Labour Convention, 1999. Company will not knowingly participate in any activities which could be classed as using child labour. In pursuing the objective, the company will ensure that at time of hiring, the age of all worker (permanent or not) is positively checked (if the person) has an ID card or another official document. When no documents are available to check the age, the company worker/manager in charge will use her/his best judgement and can refuse employment in case of doubt. People refused employment on this basis will be informed that they can file a grievance with the company, for a review of their	Complied

		<p>situation. Contractors and other parties performing work for the company are to be informed of this policy, which will be considered as integral part of their contractual obligations toward the company. In the event of an occurrence of child labour being discovered, the relevant manager must be immediately informed and immediate action must be taken to correct the situation. It is the obligation of workers and managers to report child labour activities that they witness that are reported to them. Disciplinary action is taken against company workers who wilfully are in breach of this policy.</p> <p>Bukit Maradja POM: Management in PT. Eastern Sumatra Indonesia referring to PT. Tolan Tiga Indonesia Freedom of Association Policy "Kebijakan Kebebasan Berserikat No.QMM-40-01-P13/22-08-2022/rev.2" signed by President Director 22 August 2022. The policy has been communicated to mill workers 26 January 2023 during "Muster Chit Sosialisasi Kebijakan Perusahaan, Visi dan Misi", attended by 112 employee including Manager, Mill Head Assistant, administration clerk, pressing station operator, boiler operator, loading ramp operator, clarification station operator, water treatment plant operator, hoisting crane operator, compost bunker operator, weighbridge operator, payroll, general clerk, cleaning service, engine room operator, mechanic, electrician, driver, loader operator, mandor, kernel station operator.</p> <p>The Freedom of Association Policy "Kebijakan Kebebasan Berserikat No.QMM-40-01-P13/22-08-2022/rev.2" signed by President Director 22 August 2022. The policy has been communicated to CPO transporter on 2 February 2023, attended by CV Jasa Sahabat Abadi and its employees.</p> <p>Timbang Deli Estate: Dissemination of Freedom of Association policy to surrounding villages and employees: to Kramat Gajah village communicated 23 February 2023; to Galang Kota communicated 23 February 2023; to Timbang Deli village communicated 23 February 2023; to Jaharun A village communicated 23 February 2023; to 26 harvesters 7 December 2022.</p>	
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6.4.2	(C) Documented evidence on the fulfilment of worker’s minimum age requirements in accordance with applicable regulation and verification procedures for age requirements, are available.	According to the document verification (employee master list) , there is no underage worker in PT Eastern Sumatra Indonesia, PT Timbang Deli and PT Kerasaan Indonesia updated in February 2023. During the recruitment process, human resources staff will make sure all the candidates comply with the age requirement. Based on employee master document as per February 2023, there is no workers under 18 years. The same information also obtained during interview with the workers in estate or mill.	Complied
6.4.3	(C) Young person maybe employed only for non-hazardous work with protective restrictions in place for that work.	As outlined in indicator 6.4.1, The unit of certification has a policy on the Prohibition of Child Labor as outlined in the company's "Child Labor Policy" dated 27 March 2019. The policy stated that "PT Tolan Tiga Indonesia – Perlabian POM is committed not to employ children under 18 years of age, and anything related to work, supports the laws of the Republic of Indonesia and other agreements including the 1999 ILO Child Labor Convention". Based on verification of worker documents for period February 2023 in each unit (Estate and Mill), there are no workers who are less than 18-year-old when hired as workers or worked at hazardous area. Based on field visit and selected random sample worker, no worker less than 18-years-old during interview.	Complied
6.4.4	The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.	Bukit Maradja POM: Management in PT. Eastern Sumatra Indonesia referring to PT. Tolan Tiga Indonesia Child Labour Policy "Kebijakan Pekerja Anak No.QMM-40-01-P08/22-08-2022/rev.2" signed by President Director 22 August 2022. The policy has been communicated to mill workers 26 January 2023 during "Muster Chit Sosialisasi Kebijakan Perusahaan, Visi dan Misi", attended by 112 employee including Manager, Mill Head Assistant, administration clerk, pressing station operator, boiler operator, loading ramp operator, clarification station operator, wáter treatment plant operator, hoisting crane operator, compost bunker operator, weighbridge operator, payroll, general clerk, cleaning service, engine	Complied

		<p>room operator, mechanic, electrician, driver, loader operator, mandor, kernel station operator.</p> <p>The Child Labour Policy “Kebijakan Pekerja Anak No.QMM-40-01-P08/22-08-2022/rev.2” signed by President Director 22 August 2022. The policy has been communicated to CPO transporter on 2 February 2023, attended by 6 contractors and employees.</p> <p>Timbang Deli Estate:</p> <p>Dissemination of Child Labour Policy to surrounding villages and employees: to Kramat Gajah village communicated 23 February 2023; to Galang Kota communicated 23 February 2023; to Timbang Deli village communicated 23 February 2023; to Jaharun A village communicated 23 February 2023; to 26 harvesters 7 December 2022.</p>	
<p>Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.</p>			
<p>6.5.1</p>	<p>(C) A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.</p>	<p>PT. Eastern Sumatra Indonesia established Sexual Harassment Policy No.QMM-40-01-P10/27-03-2019 signed by President Director on 27 March 2019. The policy stated PT. Eastern Sumatra Indonesia is committed to ensuring harmonious and productive work environment for its workers. This commitment recognizes that the workplace should be free of sexual harassment. Sexual harassment is unwanted, unwelcome, and offensive behavior and will not be tolerated under any circumstances. PT. Eastern Sumatra Indonesia supports a strict implementation of the laws and regulations of Republic of Indonesia punishing sexual harassment. All report of sexual harassment will be dealt with a sympathetic and confidential manner to help achieve fair hearings of the reports. No person/whistleblower is to be victimized for reporting sexual harassment.</p> <p>Bukit Maradja POM:</p> <p>Management in PT. Eastern Sumatra Indonesia referring to PT. Tolan Tiga Indonesia Labour Policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the</p>	<p>Complied</p>

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		<p>workforce No.QMM-40-01-P08/22-08-2022/rev.2” signed by President Director 22 August 2022. The policy has been communicated to mill workers 26 January 2023 during “Muster Chit Sosialisasi Kebijakan Perusahaan, Visi dan Misi”, attended by 112 employee including Manager, Mill Head Assistant, administration clerk, pressing station operator, boiler operator, loading ramp operator, clarification station operator, water treatment plant operator, hoisting crane operator, compost bunker operator, weighbridge operator, payroll, general clerk, cleaning service, engine room operator, mechanic, electrician, driver, loader operator, mandor, kernel station operator.</p> <p>The Policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce No.QMM-40-01-P08/22-08-2022/rev.2” signed by President Director 22 August 2022. The policy has been communicated to CPO transporter on 2 February 2023, attended by 6 contractors and employees.</p> <p>Timbang Deli Estate:</p> <p>Dissemination of policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce to surrounding villages and employees: to Kramat Gajah village communicated 23 February 2023; to Galang Kota communicated 23 February 2023; to Timbang Deli village communicated 23 February 2023; to Jaharun A village communicated 23 February 2023; to 26 harvesters 7 December 2022.</p>	
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p>	<p>Implementation policy to protect the reproductive rights of all, especially of women, as per Sexual Harassment Policy No.QMM-40-01-P10/27-03-2019 signed by President Director on 27 March 2019.</p> <p>Bukit Maradja POM:</p> <p>Management in PT. Eastern Sumatra Indonesia referring to PT. Tolan Tiga Indonesia Labour policy to protect the reproductive rights of all, especially of women No.QMM-40-01-P08/22-08-2022/rev.2” signed by President Director 22 August 2022. The policy has been communicated to mill workers 26 January 2023 during “Muster Chit Sosialisasi Kebijakan Perusahaan, Visi dan Misi”,</p>	Complied

		<p>attended by 112 employee including Manager, Mill Head Assistant, administration clerk, pressing station operator, boiler operator, loading ramp operator, clarification station operator, water treatment plant operator, hoisting crane operator, compost bunker operator, weighbridge operator, payroll, general clerk, cleaning service, engine room operator, mechanic, electrician, driver, loader operator, mandor, kernel station operator.</p> <p>The Labour policy to protect the reproductive rights of all, especially of women No.QMM-40-01-P08/22-08-2022/rev.2” signed by President Director 22 August 2022. The policy has been communicated to CPO transporter on 2 February 2023, attended by 6 contractors and employees.</p> <p>Timbang Deli Estate:</p> <p>Dissemination of policy to protect the reproductive rights of all, especially of women to surrounding villages and employees: to Kramat Gajah village communicated 23 February 2023; to Galang Kota communicated 23 February 2023; to Timbang Deli village communicated 23 February 2023; to Jaharun A village communicated 23 February 2023; to 26 harvesters 7 December 2022.</p>	
6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified in accordance with applicable regulations in Indonesia.</p>	<p>PT. Eastern Sumatra Indonesia and worker union has agreed on breastfeeding time, as stipulated in “Perjanjian Kerja Bersama (PKB) PT. Tolan Tiga Indonesia dengan Pengurus Serikat Pekerja Tolan Tiga Mandiri (SPTTM)”, Chapter XIV – Section 5.b. “Pengusaha memberikan kesempatan yang cukup kepada pekerja wanita untuk menyusukan anaknya” – company provides sufficient opportunity for female worker to breastfeed their children.</p> <p>Consultation conducted via questionnaire “Formulir Interview dengan Ibu Baru Bersalin/Menyusui”. The questionnaire: status of work? presence of children needing breastfeeding? exclusive breastfeeding? breastfeeding frequency? breastfeeding timeframe? permission from company for breastfeeding time? breastfeeding frequency during working hour? breastfeeding time adequate? provision of specific place for breastfeeding? pay deduction for time used during breastfeeding time? Provision of access to information related to breastfeeding consultation, baby health and vaccination?</p>	Complied

		<p>Sample questionnaire of 2 new mothers were reviewed by the audit team.</p> <p>During ASA 2-3, the auditor team has interviewed with 1(one) new mother, namely Mrs Nanda Sri Wardani. Based on interview, obtained information that PT Eastern Sumatra Indonesia – Bukit Maradja POM has provided basic medical service for expecting mother:</p> <ul style="list-style-type: none"> • min. 4 times maternity check-up for pregnant women, • identification of high-risk expecting mother “resiko tinggi” and referral to better hospital/medical facility, • provision of trained midwife and paramedic in company clinic for delivery/labour process, • basic (mandatory) vaccination program for baby/toddler in cooperation with health center (Puskesmas), mother and baby check up every month in “Kartu Kesehatan Ibu & Anak” for the first six months. 	
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, as long as the complaint is supported with adequate information, is documented, implemented and communicated to all levels of the workforce.</p>	<p><i>During ASA 2-3 in 2023 – there was no changed related grievance mechanism.</i></p> <p>PT Eastern Sumatra Indonesia has defined the procedure of “Responding to Request for Information – No: ENC-01-11/04-03-2019/Rev01 dated 18th March 2019” equipped with flowchart:</p> <ul style="list-style-type: none"> • Stakeholder made grievance (through email or directly) • Estate Manager respond to grievance and sign agreement • GM Human Resource form mediation forum • GM Human Resource discuss to seek solution (within 30 days) and then sign agreement • Mediation/tripartite forum giving recommendation to both parties and sign agreement. <p>The procedure has communicated to interested parties (local community and internal workers).</p> <p>Data verified during ASA 2-3 – year 2023, in last 12 months there was no harassment or abuse in the workplace, and reproductive rights.</p>	Complied

Criteria 6.6: No forms of forced or trafficked labour are used.			
6.6.1	<p>(C) All work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports; • Payment of recruitment fees; • Contract substitution without worker’s consent • Involuntary overtime; • Lack of freedom of workers to resign • Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement • Debt bondage • Withholding of wages 	<p>Based on interview with workers, worker union representative, and manpower service Simalungun Regency, stated that the unit of certification does not practiced forced labour:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports: Interview with PKWT worker in Bukit Maradja POM, Kerasaan Estate, Timbang Deli Estate, their ID card was not hold by company. • Payment of recruitment fees: Interview with PKWT worker in Bukit Maradja POM, Kerasaan Estate, Timbang Deli Estate, during their application and recruitment in September 2020, not paying any recruitment fees. • Contract substitution: Interview with PKWT worker in Bukit Maradja POM, Kerasaan Estate, Timbang Deli Estate, their contract with company under PKWT signed and consistently implemented. • Involuntary overtime: Interview with harvesters in Kerasaan Estate and Bukit Maradja Estate, company offers overtime/additional harvesting work during peak crop (usually on Sunday), but it was up to individual worker to decide whether they joined overtime. • Lack of freedom of workers to resign: Based on interview with herbicide sprayers in Timbang Deli Estate, Kerasaan Estate, they can resign anytime – following regulation in PKB (one-month notice). • Penalty for termination of employment: Based on interview with herbicide sprayers in Timbang Deli Estate, Kerasaan Estate, they can resign any time and no penalty imposed – following regulation in PKB (one-month notice). • Debt bondage: Interview with harvesters in Timbang Deli Estate, Kerasaan Estate, they understand forced labor. There is no debt bondage. • Withholding of wages: Interview with fertilizer applicators in Timbang Deli Estate, Kerasaan Estate, wage paid every month. There is no salary withholding. 	Complied

		<p>Bukit Maradja POM: Management in PT. Eastern Sumatra Indonesia referring to PT. Tolan Tiga Indonesia Labour Policy No.QMM-40-01-P08/22-08-2022/rev.2” signed by President Director 22 August 2022. The policy has been communicated to mill workers 26 January 2023 during “Muster Chit Sosialisasi Kebijakan Perusahaan”, attended by 112 employee including Manager, Mill Head Assistant, administration clerk, pressing station operator, boiler operator, loading ramp operator, clarification station operator, wáter treatment plant operator, hoisting crane operator, compost bunker operator, weighbridge operator, payroll, general clerk, cleaning service, engine room operator, mechanic, electrician, driver, loader operator, mandor, kernel station operator.</p> <p>The Labour Policy No.QMM-40-01-P08/22-08-2022/rev.2” signed by President Director 22 August 2022. The policy has been communicated to CPO transporter on 2 February 2023, attended by 6 contractors and employees.</p> <p>Timbang Deli Estate: Dissemination of Labour Policy to surrounding villages and employees: to Kramat Gajah village communicated 23 February 2023; to Galang Kota communicated 23 February 2023; to Timbang Deli village communicated 23 February 2023; to Jaharun A village communicated 23 February 2023; to 26 harvesters 7 December 2022.</p>	
6.6.2	<p>(C) Where temporary (Specified Time Work Agreement/PKWT) or migrant workers are employed, a specific labour policy and procedures are established and evidence of implementation is available.</p>	<p>Unit of certification has a policy to only hired permanent workers. Temporary worker (PKWT) applied only for the new worker under probation.</p> <p>PT. Eastern Sumatera Indonesia, PT Kerasaan Indonesia and PT Timbang Deli Indonesia refer to SOP Recruitment for PKWT/FL (Non-Staff) No.HRD-01-03/12-12-2022/Rev.. The procedure stipulated PKWT cannot be recruited for main work such as harvesting and processing.</p> <p>For temporary or seasonal jobs, unit of certification using third parties/outsourcer. For example, replanting activity and upkeep in immature</p>	Complied

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		<p>area. Unit of certification using workers cooperation namely Koperasi Jasa Kerasaan Indoneisa under the working agreement dated 1 February 2023.</p> <p>According to the interview with the random worker obtain information that there is a working agreement between the Koperasi Jasa PT Kerassan Indonesia with respective workers related to the job type, wage, working hour, insurance, and end of contract. They have been paid in accordance with the agreement and no negative issues until this audit.</p>	
<p>Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.</p>			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p>	<p>PT. Eastern Sumatra Indonesia has established Occupational Health and Safety Policy No.QMM-40-01-P04/27-03-2019 dated 27 March 2019. PT. Tolan Tiga Indonesia recognizes that a safe and healthy workplace is of the utmost importance. We therefore committed to provide a safe working environment for our workers and all other stakeholders. Company in continually improving our health and safety and this will be achieved through hazards and risks identification and reduction, provision of adequate resources for effective implementation of the OHS programmes and procedures, including strict compliance reviews; Ensuring the OHS policy and procedures integrate with all other company policies.</p> <p>Until this audit, the OHS committee has submitted the amendment of OHS Committee structure. Based on the Decree of the Head of the Simalungun Regency Manpower Office No. KEP. 03/P2K3/Naker/II/2023 concerning Ratification of the Occupational Safety and Health Advisory Committee (P2K3) in the Company. Secretary of OHS Expert on behalf of Atmadian Pratama.</p> <p>OHS Expert certificate on behalf of Atmadian Pratama in accordance with the Decree of the Minister of Manpower of the Republic of Indonesia No: 5/7049/AS.01.03/VI/2022 dated 24 June 2022 concerning the Appointment of a Public Occupational Safety and Health Expert. Valid until 24 June 2025</p>	Complied
6.7.2	<p>Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned</p>	<p>PT Eastern Sumatra Indonesia – Bukit Maradja POM has prepared the document of accident and emergency procedures available in:</p>	Complied

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	<p>operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p>	<ul style="list-style-type: none"> • SOP First Aid No.OHS-01-04; • Land Fire and Prevention Control No. OHS-01-12; • SOP Emergency Response No.OHS-03-01. <p>All SOP and work instruction available in Bahasa Indonesia and communicated in Bahasa Indonesia to worker.</p> <p>During interview with harvesters during ASA 2-3 – year 2023, they understand the implementation as identification of hazard and risk, provision of PPE, standing by first aider (mandors); BPJS Ketenagakerjaan and BPJS Kesehatan; referral to hospital when accident occurs.</p> <p>Records of all accidents year 2022, such as:</p> <ul style="list-style-type: none"> • Bukit Maradja POM, there was 4 accidents reported year 2022, lost time accidents were 53 man-days • Bukit Maradja Estate, there was 8 accidents reported year 2022, lost time accidents were 24 man-days • Kerasaan Indonesia Estate, there was 0 accidents reported year 2022, Timbang Deli Estate, there was 1 accidents reported year 2022, lost time accidents were 1 man-days <p>All the incidents has been followed with investigation report. Sample seen: Formulir Pelaporan Kecelakaan Kerja, nomor: 01-BMOM-04-AC/WP</p>	
6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p>	<p>PT Eastern Sumatra Indonesia – Bukit Maradja POM have provided training related to OHS and PPE in accordance with the result of risk assessment under "Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Risiko", last review on 21 January 2023.</p> <p>The PPE which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash, and put on their personal clothing.</p>	Complied

		<p>Based on field visit, all the operational activity has been supported with the OHS campaign material such as PPE’s sign board, appropriate safety tools, PPEs, or regular briefing of OHS procedure.</p> <p>Unit of certification have provided training related to OHS and PPE in accordance with the result of risk assessment. The PPE distribute regularly or incidentally. During the audit, the auditor team has verified the PPE distribution data in Bukit Maradja POM as follow:</p> <ul style="list-style-type: none"> • Record of handover of PPE (safety shoes) for mill workers for foreman in processing, engine room operator – dated 21 December 2022 • Record of handover of PPE (earmuff) for mill assistant, e.g.: dated 21 November 2022 • Record of handover of PPE (black colour respirator), e.g.: dated 21 November 2022 • Incidentally, if damaged, the workers can immediately apply for a replacement. For example, replacement of safety shoes on behalf of S*k*rn* (Pressing Station) on 4 January 2023, 	
6.7.4	<p>All workers are provided medical care and covered by accident insurance. Costs incurred from work related incidents, leading to injury or illness, are covered in accordance with applicable regulations or by the unit of certification if applicable regulations do not provide protection.</p>	<p>PT Eastern Sumatera Indonesia – Bukit Maradja POM provide all workers will medicalcare, and covered by accidents insurance, the statement as mentioned in Memorandum No: 436/MED-CIR/XII/2015, dated 2nd December 2015 was signed by Company Doctor.</p> <p>Based on interview with sample workers during field visit and consultation with labor union, they were stated all workers are provided with medical care and accident under BPJS Kesehatan and PBJs Ketenagakerjaan. An accident insurance is covered under “BPJS Ketenagakerjaan” with Accident and Life Program (JKK and JK).</p> <p>The insurances were still valid as seen by the recent slip payment in January 2023 both for estate and mill. Date verified in PT Eastern Sumatera Indonesia:</p> <ul style="list-style-type: none"> • BPJS Kesehatan (Medical insurance), month January 2023 Note payment code: 4000 0004 9094, total 89 workers with dependent 231 people, 	Complied

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		<p>covering for mill and estate, IDR: *5,434,175. Status PAID.</p> <ul style="list-style-type: none"> BPJS Ketenagakerjaan (Accident and pension insurance)- month January 2023, Note payment Code: 4000 0004 9094 workers in mill and estate, IDR. *21,680,073, covering for 901 workers. Status PAID. <p>The affected workers received appropriate medical treatment from the insurance policy.</p>	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	<p>PT Eastern Sumatera Indonesia – Bukit Maradja POM has shown the record of injuries using lost time accident (LTA) metrics as in “Rekapitulasi Kejadian Kecelakaan Kerja– LTA” year 2022.</p> <p>Lost Time Accidents metrics were using to record the accidents and injuries during year 2022. The Lost Time accidents and injuries were determined according to Decree of the Minister of Manpower and Transmigration No. 609 year 2012.</p> <p>Safety performance for both mill and estates was calculated using frequency rate (FR) and severity rate (SR).</p> <p>The calculation for FR and SR as below:</p> <ul style="list-style-type: none"> FR= total lost time accident x 1.000.000/total man hour SR=total lost time hours x 1.000.000/total man hour <p>The calculation for frequency rate and severity rate was generated from lost time accident (LTA) data, employee working hour’s data and lost time day (LTD) data and Lost Time Hour data. The timesheet calculation for each month was shown during audit.</p> <p>The calculation for frequency rate and severity rate was generated from lost time accident (LTA) data, employee working hour’s data and lost time hours/lost time day (LTH/LTD) data.</p> <p>Data verified – year 2022:</p> <ul style="list-style-type: none"> Bukit Maradja Estate: 4 accidents, LTA: 12 man-days lost time by accidents. 	Complied

		<ul style="list-style-type: none"> • Kerasaan Indonesia Estate: 2 accidents, LTA: 2 man-days lot time by accidents. • Timbang Deli Indonesia Estate: there was no incident reported. <p>All the accidents were completed with report document and investigation. The recommendation of investigation has been followed up. The record has been verified during the audit. Those cases already reported and claim to accident insurance services (BPJS Ketenagakerjaan).</p>	
<p>Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.</p>			
<p>Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.</p>			
7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p>	<p>During this ASA 2-3, it was available Integrated Pest Management plan of Bukit Maradja Estate as titled "<i>Program Pengendalian Hama Terpadu 2023</i>", established 2 January 2023. IPM Plan consist of monitoring of barn-owl box; Planting Turnera; Upkeep Turnera; census of leaf-eater caterpillar; identification of beneficial weeds and ganoderma census.</p> <p>Record of implementation are available, e.g.:</p> <ul style="list-style-type: none"> • Report summary of Imago Trap Bukit Maradja Estate; described on 23 January 2023; Div. I – 19 imago; Div. II – 20 imago; Div. III – 39 imago; Div. IV – 42 imago; total – 122 imago; todate 481,120 imago. • Summary Beneficial Plant Bukit Maradja Estate 2023; described Div. I – 162 unit; Div. II – 116 unit; Div. III – 432 unit; Div. IV – 370 unit; total – 1,080 units. • Owl Monitoring January 2023 Division 1 BME, observed barn owl box in Block 05E03A and 97E26A in good condition; Division 3 BME, observed barn owl box in Block 13C11 in good condition; Division 4 BME, observed barn owl box in Block 97E09 in good condition. • Summary Pest & Diseases Attack period December 2022 – Bagworm: not censused 235.70 Ha (7.58%); no infestation 296.87 Ha (9.55%); light infestation 2,262.08 Ha (72.74%); medium infestation 161.79 (5.20%); 	Complied

		<p>heavy infestation 153.56 Ha (4.93%). Control has been performed by Trunk Injection 259.58 Ha (8.35%) and power sprayer 8.00 (0.26%).</p> <ul style="list-style-type: none"> • Summary Pest & Diseases Attack period December 2022 – Nettle Caterpillar: not censused 289.50 Ha (9.31%); no infestation 8.00 Ha (0.26%); light infestation 2,629.21 Ha (84.54%); medium infestation 108.49 (3.49%); heavy infestation 74.80 Ha (2.40%). Control has been performed by Trunk Injection 27.25 Ha (0.88%). • Report of Cordyceps application – January 2023; Div. III covers 1,900.47 Ha • Report of Collecting Cocoon – January 2023; covers 13.5 Ha; obtained 1.36 kg or 1,825 cocoon. • Summary Pest & Diseases Attack period December 2022 Timbang Deli Estate – Nettle caterpillar and Bagworm: no infestation 4.33 Ha; light infestation 368.41 Ha. Control has been performed by Collecting cocoon 0.4 Ha. • Owl Monitoring January 2023 Division OP TDE, observed there is 11 barn owl box in Block P21C01; 00B04; 15B04; 17C02; 16D01; 16F02; 17B02; 17H04; 17I01; 00B06; 00B05 in good condition. 	
7.1.2	Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented.	The unit of certification has a list of Global Invasive Species and evaluate the status of existence in Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate on 1 February 2023. Some species are naturally existed in the area and the spreading are controlled manually, e.g. <i>Achatina fulica</i> , <i>Ageratum conizoides</i> , <i>Clidemia hirta</i> , <i>Imperata cylindrica</i> , <i>Lantana camara</i> , <i>Mikania micranta</i> and <i>Mimosa pudica</i> . The are no species in the list that used to manage areas in unit of certification.	Complied
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.	Based on field visit and document review during this ASA 2-3, there is no use of fire for pest control in whole area of Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Complied
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			

7.2.1	<p>(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.</p>	<p>The unit of certification has recorded list of herbicide used, completed with active ingredient, WHO class, trademark, target, registration number and expiry date, documented on "<i>Daftar Pestisida yang Digunakan</i>". Below are record of pesticide uses including the registration number:</p> <table border="1" data-bbox="974 507 1899 1361"> <thead> <tr> <th>Trademark</th> <th>Active Ingredient</th> <th>WHO Class</th> <th>Target</th> <th>Registration Number</th> <th>Expiry date</th> </tr> </thead> <tbody> <tr> <td>Supremo 480SL</td> <td>Isopropil amina glifosat 480 g/l</td> <td>U</td> <td>Grasses weed</td> <td>RI.01030120 021712</td> <td>27/06/2027</td> </tr> <tr> <td colspan="6">Note: LD50 oral = 9041 mg/kg LD50 dermal > 5000 mg/kg</td> </tr> <tr> <td>Basta 150 SL</td> <td>Amonium glufosinat 150 g/l</td> <td>III</td> <td>Grass weed, broad leaf</td> <td>RI.01030119 921113</td> <td>12/11/2023</td> </tr> <tr> <td colspan="6">Note: LD50 oral = 1910 mg/kg LD50 dermal = 1380 mg/kg</td> </tr> <tr> <td>Metsulindo 20 WP</td> <td>Metil metsulfuron 20%</td> <td>U</td> <td>Ferns, Broad Leaf, Sedges</td> <td>RI.01030119 991484</td> <td>22/02/2026</td> </tr> <tr> <td colspan="6">Note: LD50 oral > 5000 mg/kg LD50 dermal > 2000 mg/kg</td> </tr> </tbody> </table>	Trademark	Active Ingredient	WHO Class	Target	Registration Number	Expiry date	Supremo 480SL	Isopropil amina glifosat 480 g/l	U	Grasses weed	RI.01030120 021712	27/06/2027	Note: LD50 oral = 9041 mg/kg LD50 dermal > 5000 mg/kg						Basta 150 SL	Amonium glufosinat 150 g/l	III	Grass weed, broad leaf	RI.01030119 921113	12/11/2023	Note: LD50 oral = 1910 mg/kg LD50 dermal = 1380 mg/kg						Metsulindo 20 WP	Metil metsulfuron 20%	U	Ferns, Broad Leaf, Sedges	RI.01030119 991484	22/02/2026	Note: LD50 oral > 5000 mg/kg LD50 dermal > 2000 mg/kg						Complied
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		<p>Garlon Mix 333/17</p> <p>Aminopirialid potassium 17 g/l</p> <p>Note: LD50 oral = 2966 mg/kg LD50 dermal > 5000 mg/kg</p>	III	<p><i>Tetracera indica,</i> <i>Melastoma malabatricum,</i> <i>Clidemia hirta,</i> <i>Lantana camara</i></p>	RI.01030120 155148	31/01/2025	
		<p>Starthene 75 WDG</p> <p>Acephate 75%</p> <p>Note: LD50 oral > 2000 mg/kg LD50 dermal > 2000 mg/kg</p>	III	<p>Bagworm, nettle caterpillar</p>	RI.01010120 072983	30/11/2025	
		<p>Marshal 5 G</p> <p>Carbosulfan</p> <p>Note: LD50 oral > 185 mg/kg (female rat) 250 mg/kg (male rate) LD50 dermal > 2000 mg/kg</p>	II	<p>Oryctes rhinoceros</p>	RI.01010119 961279	04/10/2027	
		<p>Regent 50 SC</p> <p>Fipronil 50 g/L</p> <p>Note: LD50 oral = 1070 mg/kg</p>	II	<p>Termite</p>	RI.01010119 951192	03/12/2025	

		<p>LD50 dermal > 2000 mg/kg</p> <p>Inteam 150 SL Note: LD50 oral >1730 mg/kg LD50 dermal > 593 mg/kg</p> <p>Polycure 430 SC Note: LD50 oral > 3710 mg/kg LD50 dermal > 2011 mg/kg</p> <p>Prevatone 50 SC Note: LD50 oral = 5000 mg/kg LD50 dermal > 5000 mg/kg</p>							
			Amonium glufosinat 150 g/L	II	Grass weed, broad leaf	RI.01030120 072763	31/12/2025		
			Tebuconazol 430 g/L	II	Fungi control	RI.01020120 083267	12/11/2023		
			Chlorantraniliprole	U	Bagworm, nettle caterpillar	RI.01010120 072884	14/01/2027		
		Available monitoring of natural enemy nettle caterpillar, beneficial plants, beneficial weeds, summary data of termite 2022, Ganoderma census.							
7.2.2	(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided.	Document "Rekapitulasi Penggunaan Pestisida Tahun 2022" recorded pesticides use including active ingredients, LD50, area treated, amount of active ingredients applied per Ha and per ton FFB. Pesticide use in Bukit Maradja Estate in 2022:							Complied
		Trademark		UoM	Volume				

		Basta 150 SL	liter	1,693.30		
		Becano 500SC	liter	35.26		
		Decis 2.5 EC	liter	-		
		Garlon Mix 333/17	liter	206.90		
		Marathon 500 SL	liter	8.48		
		Marshall 5 GR	kg	3,074.40		
		Metsulindo 24 WP	kg	253.24		
		Phosthene 97 WG	liter	19,022.60		
		Smart 486 AS	liter	11.80		
		Starane 290 EC	liter	104.46		
		Starthene 75 WDG	liter	1,250.00		
		Supremo 480SL	liter	9,286.00		
		Thuricide HP	liter	1,241.80		
		Tikumin 0.0375 BB	kg	716.20		
		Pesticides use in Timbang Deli Estate 2022:				
		Trademark	UoM	Volume		
		Becano 500 SC	litre	2.3		
		Garlon 670 EC	litre	56.6		
		Inteam 150 SL	litre	2.9		
		Marshall 5 GR	kg	588.3		

		<table border="1"> <tr> <td>Metsulindo 24 WP</td> <td>kg</td> <td>16.8</td> </tr> <tr> <td>Polycure 430 SC</td> <td>litre</td> <td>1.4</td> </tr> <tr> <td>Prevatone 50 SC</td> <td>litre</td> <td>56.3</td> </tr> <tr> <td>Regent</td> <td>litre</td> <td>0.1</td> </tr> <tr> <td>Smart 486 AS</td> <td>litre</td> <td>739.1</td> </tr> <tr> <td>Starane 290 EC</td> <td>litre</td> <td>23.2</td> </tr> <tr> <td>Starthene 75 WDG</td> <td>kg</td> <td>79.2</td> </tr> <tr> <td>Tikumin 0.0375 BB</td> <td>kg</td> <td>56.4</td> </tr> <tr> <td>Turicide</td> <td>kg</td> <td>0.8</td> </tr> </table>	Metsulindo 24 WP	kg	16.8	Polycure 430 SC	litre	1.4	Prevatone 50 SC	litre	56.3	Regent	litre	0.1	Smart 486 AS	litre	739.1	Starane 290 EC	litre	23.2	Starthene 75 WDG	kg	79.2	Tikumin 0.0375 BB	kg	56.4	Turicide	kg	0.8	
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7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p>	<p>Use of pesticide are minimized as part of the plan, and in accordance with IPM Plans, there are no pesticide application outside of the targeted species and planned intervals. Pesticides are only used to reduce / eliminate existing pest, which has exceeded the economic threshold.</p> <p>Efforts to reduce pesticide use implemented by unit of certification:</p> <ol style="list-style-type: none"> 1. Conducted slashing/selective weeding/circle racking prior to do spraying 2. Spraying is always according to the dosage and concentration by agronomist's recommendation 3. Conduct a termite census with precise accuracy 4. Carry out proper preassessment where only 60-80% weeds are controlled. <p>As part of an IPM plan, the use of pesticides is minimised and eliminated where possible. Instead, the focus is on preventing pest problems through above techniques and the use of beneficial plants to control pest populations. When pesticides are deemed necessary, they are used in a targeted manner and only as a last resort.</p>	Complied																											

7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines.	There is no prophylactic use of pesticides throughout Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate. Pesticide/Herbicides are only used to reduce/eliminate existing pest, which has exceeded the economic threshold.	Complied
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat, are not to be used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <p>7.2.5a Judgment of the threat and verify why this is a major threat.</p>	<p>There is no use of WHO Class 1A or 1B pesticide in whole plantation operation. The use of paraquat has been stopped since 2017. The company's General Manager of North Sumatera has issued Memorandum No.117/GMO-All Estate/XI/2016, dated 1 December 2015. The memorandum stated that the use of <i>paraquat</i> as contact pesticide is not allowed as of 1 January 2017. Target: Zero use of paraquat effective since 1 January 2017.</p> <p>It is also reassuring that during the field operation and agrochemical storage visits in Bukit Maradja Estate, Kerasaan Estate, and Timbang Deli Estate, no paraquat was found. The absence of paraquat in the pesticide use report from 2021 up to February 2023 is also a positive sign that the company is adhering to its commitment to a zero-use policy.</p> <p>Unit of certification continue to monitor the use of pesticides in plantation operations and ensure that they are used in a responsible and safe manner to minimize their potential negative impact on human health and the environment.</p>	Complied
	7.2.5b Why there is no other alternative which can be used.	There is no use of pesticide that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	There is no use of pesticide that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.	
	7.2.5d Process to limit the negative impacts of the application.	There is no use of pesticide that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.	

	<p>7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p>	<p>There is no use of pesticide that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.</p>	
<p>7.2.6</p>	<p>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.</p>	<p>All Estate (Bukit Mardaja, Kerasaan and Timbang Deli estate) have provided basic training related to pesticide, understanding material safety data sheet/MSDS, limited pesticide training, emergency condition training and first aid training.</p> <p>Other than that, unit of certification also provided the appropriate PPE for them as follows:</p> <ul style="list-style-type: none"> • Standard PPE for sprayer: masker, apron, rubber glove, rubber boot. • Standard PPE for chemical mixer/chemical storekeeper: face shield, masker, apron, rubber glove, safety boot. <p>All the pesticide applicator has attended regular training to ensure they always follow chemical application procedures and guidelines. Sighted the record of training on 4 January 2023 in Kerassan Estate who attended by 12 pesticide applicators.</p>	<p>Complied</p>
<p>7.2.7</p>	<p>(C) Storage of all pesticides in accordance with recognized best practices.</p>	<p>During field visit to the pesticide’s storage in Bukit Maradja Estate, Kerasaan Estate, and Timbang Deli Estate, the storage for all pesticides was found to be in good condition. The implementation of a standard storage system across the organization is a positive step in ensuring that the pesticides are stored safely and securely.</p> <p>The presence of sufficient air ventilation to provide air circulation, hazard signs, emergency shower, secondary containment, spill kit, and appropriate PPE (overall, face shield, impermeable rubber gloves, apron, and mask) is a good indication that the company is taking the necessary precautions to ensure the safety of its workers and the environment.</p> <p>The availability of working instructions for pre-mixing, stacking, and storing pesticides and Material Data Safety Sheets (MSDS) for all chemicals in the warehouse and at the mixing area is also positive. This indicates that the</p>	<p>Complied</p>

		<p>company is aware of the potential hazards of the chemicals it uses and is taking steps to mitigate any risks.</p> <p>It is also positive to note that the company is not taking pure materials into the field but instead pre-mixing them in designated mixing areas. This reduces the potential for accidental spills and exposure to the chemicals during field operations.</p>													
7.2.8	<p>All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.</p>	<p>All chemical and their containers from Mill and Estates were collected and kept in temporary waste storage for 180 up to 365 days prior disposal.</p> <p>Review of records showed all hazardous waste has been identified and properly monitored, such as used oil, used oil filter, used batteries, empty chemical container from Estate and Mill activities, contaminated materials, etc. Monitoring was recorded in document "Neraca Limbah B3".</p> <p>Temporary hazardous waste storage is located at Bukit Maradja POM. Available notes of handover regarding hazardous and toxic waste storage from Bukit Maradja Estate to Bukit Maradja POM, e.g dated 16 February 2023, described handover of contaminated container (14.00 kg); ex printer cartridge (2.00 kg).</p> <p>Record of disposal all of pesticides container in Bukit Maradja Estate as per "Berita Acara Serah Terima Barang Limbah Bahan Berbahaya dan Beracun (B3) – No: 012/ESI/XII/2022" dated 31 December 2022, delivered to PT Amindy Barakah Sumut, truck BK 9776 MP, consisted of:</p> <table border="1" data-bbox="996 1066 1827 1299"> <thead> <tr> <th>Type of hazardous waste</th> <th>Volume (Ton)</th> <th>Electronic Manifest</th> </tr> </thead> <tbody> <tr> <td>Ex pesticides container (B104d)</td> <td>0.733</td> <td>KLHK-1677818079</td> </tr> <tr> <td>Electronic waste (B107d)</td> <td>0.013</td> <td>KLHK-1677816425</td> </tr> <tr> <td>Used oil filter (B109d)</td> <td>0.024</td> <td>KLHK-1677814894</td> </tr> </tbody> </table>	Type of hazardous waste	Volume (Ton)	Electronic Manifest	Ex pesticides container (B104d)	0.733	KLHK-1677818079	Electronic waste (B107d)	0.013	KLHK-1677816425	Used oil filter (B109d)	0.024	KLHK-1677814894	Complied
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		<p>Record of disposal all of pesticides container in Timbang Deli Estate is evident as per "Berita Acara Serah Terima Barang Limbah Bahan Berbahaya dan Beracun (B3) – No: 02/TDE-AB/Limbah B3/X-2022" dated 18 October 2022, delivered to PT Amindy Barakah Sumut, truck BK 8331 MO, consisted of:</p> <table border="1" data-bbox="996 499 1830 778"> <thead> <tr> <th>Type of B3</th> <th>Volume (Ton)</th> <th>Electronic Manifest</th> </tr> </thead> <tbody> <tr> <td>Used oil (B105d)</td> <td>0.0869</td> <td>KLHK-1669699561</td> </tr> <tr> <td>Used rags (B110d)</td> <td>0.061</td> <td>KLHK-1669823977</td> </tr> <tr> <td>Used filter (B109d)</td> <td>0.01</td> <td>KLHK-1669825743</td> </tr> <tr> <td>Ex-chemical container (B104d)</td> <td>0.261</td> <td>KLHK-1669826331</td> </tr> </tbody> </table>	Type of B3	Volume (Ton)	Electronic Manifest	Used oil (B105d)	0.0869	KLHK-1669699561	Used rags (B110d)	0.061	KLHK-1669823977	Used filter (B109d)	0.01	KLHK-1669825743	Ex-chemical container (B104d)	0.261	KLHK-1669826331	
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7.2.9	<p>(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p>	<p>Based on field visit to Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate, pesticides are applied manually by spraying operators, there is no aerial spraying implemented.</p>	Complied															
7.2.10	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p>	<p>The special annual medical surveillance for pesticides operators and workers consisted of pesticides applicators, chemical storage keeping, generator (electrical) operator.</p> <p>Special Medical Check Up – conducted by Klinik Spesialis Anugerah Ibu, was attended by 69 workers in Kerasaan Estate, dated 26th October 2021.</p> <p>Data verified: "Laporan Hasil Pemeriksaan Kesehatan – Pekerja dengan Resiko Tinggi" (result of medical test has communicated to related workers).</p>	Complied															
7.2.11	<p>(C) No pesticide-related work is carried out by pregnant or breastfeeding women, or people with medical limitations and they are offered other equivalent work alternatives.</p>	<p>Based on interview with workers on handling of pesticides, there was no works with pesticides is undertaken by person under the of 18, pregnant or breastfeeding women or other people that have medical restrictions.</p>	Complied															

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		<p>List of female workers handling pesticides was available at All Estate Office.</p> <p>Record review month January and February in Bukrit Maradja, Timbang Deli and Kerasaan Estate reported 35 female sprayers "Daftar Pemeriksaan Haid", "Catatan Kehamilan" and "Catatan Menyusui", there was no women workers that pregnant or breastfeeding women</p>	
Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.</p>	<p>All pesticide and agrochemical containers that produced from Estate and Mill are disposed and store at registered hazardous and toxic substances waste temporary storage (TPS LB3) which located at Bukit Maradja POM.</p> <p>The permit for temporary storage of hazardous and toxic waste (TPS LB3) at Bukit Maradja POM is referenced as number 503/01/17.4/2021, dated 21 January 2021, valid for 5 years. The waste originates from both Bukit Maradja POM and Bukit Maradja Estate.</p> <p>The permit for temporary storage of hazardous and toxic waste (TPS LB3) at Kerasaan Estate is referenced as number 503/29/17.4/2020, dated 30 July 2020, valid for 5 years. The waste originates from Kerasaan Estate.</p> <p>The permit for temporary storage of hazardous and toxic waste (TPS LB3) at Timbang Deli Estate is referenced as number 159 Tahun 2019, dated 1 April 2019, valid for 5 years, issued by Serdang Bedagai Regent. The waste originates from Timbang Deli Estate.</p> <p>Unit of certification has agreement with hazardous and toxic waste management company, PT Amindy Barokah Sumut, e.g.:</p> <ul style="list-style-type: none"> • Cooperation Agreement Letter No. 349-061/ESI-ABS/SPK-LB3/III/2022, dated 8 March 2022, between PT Eastern Sumatra Indonesia and PT Amindy Barokah Sumut regarding management of hazardous and toxic waste, with an agreement validity period of 1 year (until 7 March 2023). • Cooperation Agreement Letter No. 353-058/KI-ABS/SPK-LB3/III/2022, dated 8 March 2022, between PT Kerasaan Indonesia and PT Amindy Barokah Sumut regarding management of hazardous and toxic waste, with 	Complied

		<p>an agreement validity period of 1 year (until 7 March 2023).</p> <ul style="list-style-type: none"> Cooperation Agreement Letter No. 034/TDI-ABS/SPK-LB3/II/2023, dated 2 February 2023, between PT Timbang Deli Indonesia and PT Amindy Barakah Sumut regarding management of hazardous and toxic waste, with an agreement validity period of 1 year (until 1 March 2024). <p>Record of hazardous and toxic waste's disposal in Bukit Maradja Estate as per "Berita Acara Serah Terima Barang Limbah Bahan Berbahaya dan Beracun (B3) – No: 012/ESI/XII/2022" dated 31 December 2022, delivered to PT Amindy Barakah Sumut, truck BK 9776 MP, consisted of:</p> <table border="1" data-bbox="996 678 1809 906"> <thead> <tr> <th>Type of hazardous waste</th> <th>Volume (Ton)</th> <th>Electronic Manifest</th> </tr> </thead> <tbody> <tr> <td>Ex pesticides container (B104d)</td> <td>0.733</td> <td>KLHK-1677818079</td> </tr> <tr> <td>Electronic waste (B107d)</td> <td>0.013</td> <td>KLHK-1677816425</td> </tr> <tr> <td>Used oil filter (B109d)</td> <td>0.024</td> <td>KLHK-1677814894</td> </tr> </tbody> </table> <p>Record of hazardous and toxic waste's disposal in Timbang Deli Estate is evident as per "Berita Acara Serah Terima Barang Limbah Bahan Berbahaya dan Beracun (B3) – No: 02/TDE-AB/Limbah B3/X-2022" dated 18 October 2022, delivered to PT Amindy Barakah Sumut, truck BK 8331 MO, consisted of:</p> <table border="1" data-bbox="996 1098 1809 1374"> <thead> <tr> <th>Type of B3</th> <th>Volume (Ton)</th> <th>Electronic Manifest</th> </tr> </thead> <tbody> <tr> <td>Used oil (B105d)</td> <td>0.0869</td> <td>KLHK-1669699561</td> </tr> <tr> <td>Used rags (B110d)</td> <td>0.061</td> <td>KLHK-1669823977</td> </tr> <tr> <td>Used filter (B109d)</td> <td>0.01</td> <td>KLHK-1669825743</td> </tr> <tr> <td>Ex-chemical container (B104d)</td> <td>0.261</td> <td>KLHK-1669826331</td> </tr> </tbody> </table>	Type of hazardous waste	Volume (Ton)	Electronic Manifest	Ex pesticides container (B104d)	0.733	KLHK-1677818079	Electronic waste (B107d)	0.013	KLHK-1677816425	Used oil filter (B109d)	0.024	KLHK-1677814894	Type of B3	Volume (Ton)	Electronic Manifest	Used oil (B105d)	0.0869	KLHK-1669699561	Used rags (B110d)	0.061	KLHK-1669823977	Used filter (B109d)	0.01	KLHK-1669825743	Ex-chemical container (B104d)	0.261	KLHK-1669826331	
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		<p>Unit of certification has shown evidence of waste monitoring and management reporting documents to the relevant authorities. Reports are sent quarterly to the Directorate of Hazardous and Non-Hazardous Waste Management of the Ministry of Environment and Forestry, the North Sumatra Province Environmental Service and the Simalungun Regency Environmental Service. Reports are sent via the SIRAJA LIMBAH application.</p> <p>Bukit Maradja Estate: Receive of Electronic handover notes for waste management report period quarter IV of 2022 (October – December 2022, dated 14 February 2023):</p> <ul style="list-style-type: none"> • TTE ID 1676334739-616; received by Directorate of hazardous and non hazardous waste, Ministry of Environment and Forestry. • TTE ID 1676334684-616; received by Environment Agency of Sumatera Utara Province. • TTE ID 1676334651-616; received by Environment Agency of Simalungun Regency. <p>Kerasaan Estate: Receive of Electronic handover notes for waste management report period quarter IV of 2022 (October – December 2022, dated 27 February 2023):</p> <ul style="list-style-type: none"> • TTE ID 1677481751-840; received by Directorate of hazardous and non hazardous waste, Ministry of Environment and Forestry. • TTE ID 1677481769-840; received by Environment Agency of Sumatera Utara Province. • TTE ID 1677481789-840; received by Environment Agency of Simalungun Regency. 	
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		<p>Timbang Deli Estate:</p> <p>Receive of Electronic handover notes for waste management report period quarter IV of 2022 (October – December 2022, dated 12 January 2023):</p> <ul style="list-style-type: none"> • TTE ID 1673482267-4099; received by Directorate of hazardous and non hazardous waste, Ministry of Environment and Forestry. • TTE ID 1673482240-4099; received by Environment Agency of Sumatera Utara Province. • TTE ID 1673482210-4099; received by Environment Agency of Deli Serdang Regency. <p>Based on visit during this ASA 2_3- year 2023 to the temporary hazardous and toxic waste storage, the conditions are in accordance with the permits, and the requirements stated in the Decree of the Head of Bapedal No.Kep-01/Bapedal/09/1995. Each housing compound unit has had permitted wastewater treatment installation, to ensure proper disposal of wastewater. This is an important step towards maintaining a healthy living environment and avoiding any potential contamination of the surrounding area.</p> <p>In addition, PT Eastern Sumatera Indonesia – Bukti Maradja POM has also designated a specific location for the disposal of degradable waste. This location has a proper dumping system in place to ensure that the waste is disposed of safely and efficiently. This commitment to responsible waste management is critical to preserving the environment and minimizing the negative impact of human activities. It also helps to promote sustainable development and responsible resource use</p>	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	The workers and managers demonstrate a clear understanding of the procedures for proper disposal of waste material. They follow the guidelines set forth for disposing of waste in the landfills and burying organic waste in the backyard of the worker's compounds. The proper disposal of waste material is crucial to maintaining a healthy and safe environment for all those living and	Complied

		<p>working in the Estate. The workers and managers take their responsibilities seriously and ensure that waste is disposed of in a way that minimizes the negative impact on the environment.</p> <p>The domestic waste produced by workers in the Estate is managed through a landfill system located in specific blocks. The landfills are situated in Block 05C16 Bukit Maradja Estate, Block 96J05 Kerasaan Estate, and Block 97D08 Timbang Deli Estate. The waste material disposed of in these landfills is mainly inorganic, such as plastic waste. On the other hand, organic waste is buried in the backyard of the worker's compounds.</p> <p>Furthermore, the unit of certification adheres to the regulations set for Domestic Wastewater Management Installation. A field visit to Division 2 Bukit Maradja Estate, Division 3 Kerasaan Estate, and Timbang Deli Estate confirms that the domestic wastewater management is installed according to its permit.</p>	
7.3.3	The unit of certification does not use open fire for waste disposal.	Based on field visit during this ASA 2-3, there is no use of open fire for waste disposal. Inorganic waste, particularly plastic waste, is disposed of in a landfill that are situated in Block 05C16 Bukit Maradja Estate, Block 96J05 Kerasaan Estate, and Block 97D08 Timbang Deli Estate. Organic waste from the workers' compounds is buried at the backyard of their compound.	Complied
Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented.	<p>The unit of certification has numbers of procedure for good agriculture practices to maintain soil fertility and minimize environmental impact, as available under SOP:</p> <ol style="list-style-type: none"> 1. OPM-06-01; Inorganic Fertiliser. 2. OPM-06-02; Organic Fertiliser. 3. OPM-06-03; Leaf Sampling Unit (LSU): Palm Marking. 4. OPM-06-04; Leaf Sampling Unit (LSU) and Rachis Sampling Unit (RSU) sample taking. 	Complied

		<p>To maintain and improve soil fertility, fertilizers are applied in the plantation, and the application process is guided by fertilizer recommendations. The fertilizer recommendations are based on soil and leaf analysis, and they are available in documents such as "Oil Palm Fertilizer Recommendation for PT Eastern Sumatra Indonesia – Bukit Maradja Estate 2023," "Oil Palm Fertilizer Recommendation for PT Kerasaan Indonesia – Kerasaan Estate 2023," and "Oil Palm Fertilizer Recommendation for PT Timbang Deli Indonesia – Timbang Deli Estate 2023."</p> <p>The fertilizer application records are kept in the "Monthly Manuring Program Sheet," which documents the fertilizers' type, dosage, and application location. The workers responsible for applying the fertilizers follow standard operating procedures that adhere to best agricultural practices and minimize environmental impacts. They apply the correct type, target, and dosage of fertilizer and avoid applying near drainage areas. Overall, the Estate ensures that fertilizers are applied in a responsible and sustainable manner.</p>	
7.4.2	<p>Analysis of tissue samples (e.g. leaves) and soil on a regular basis to monitor and manage changes in soil fertility and plant health is documented.</p>	<p>Regular analysis of tissue samples such as leaves and soil is carried out in the plantation to monitor changes in soil fertility and plant health, and these analyses are documented. This approach allows for early detection of any changes or abnormalities that could negatively affect plant health and soil fertility. By analyzing tissue samples and soil, the Estates can adjust the fertilizer application accordingly to maintain optimal soil fertility and plant health.</p> <p>The documentation of the tissue and soil analysis is important in tracking any changes over time and ensuring that the necessary corrective actions are taken to address any issues. The Estates takes a proactive approach to manage soil fertility and plant health by regularly monitoring and analyzing tissue and soil samples. This practice ensures that the Estate maintains sustainable and productive operations over the long term.</p> <p>Latest periodical leaf sample analysis in Bukit Maradja Estate conducted in January 2022 for preparing fertilizer recommendation 2023. Leaf and Rachis Analysis Report 2022 were evident. Leaf Analysis Report was issued by Verdant Bioscience Plant and Soil Nutrition Laboratory No.10403A1622, consist of 110</p>	Complied

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		<p>samples (55 leaf and 55 rachis). Sample seen Lab No. E2635; Sample type-Leaf; Estate: BME; Division: I; Block 05E31A; Sampling date: 07/01/2022; Material -; Plant Year 2005; 27.96 Ha; Analysis Result: 2.64% N; 0.160% P; 0.68% K; 0.20% Mg; 0.52% Ca; 17 ppm B; 7 ppm Cu; and 13 ppm Zn. Sample seen Lab No. E2714; Sample type-Rachis; Estate-BME; Division: II; Block 11A09A-10A; Sampling date 22/01/2022; Material ; Planting Year 2011; 31.80 Ha; Analysis Result: 0.39% N; 0.128% P; 2.57% K; 0.14% Mg and 0.54% Ca.</p> <p>Available soil analysis result in Bukit Maradja Estate No. 430071620; Reference letter No. 01/RMO-Spt/III/20; consist of 112 samples; analysis date 15 February – 20 April 2021. Sample: lab No. C4230; Estate BME; Div III; Block 02A01A; Depth 0-20 cm; sampling date 27/11/2019; pH H₂O 4.52; SOM 2.7%; 0.14% N total; 35.29 ppm P₂O₅; 1.16 Al+H m.e./100g; 0.76 K; 0.58 Mg; 1.63 Ca; texture 13.7% clay; 21.0% silt and 65.3% clay.</p> <p>Timbang Deli Estate conducts regular periodical analysis of tissue samples and soil to monitor and manage changes in soil fertility and plant health. The latest leaf sample analysis was conducted in July 2022, and the Leaf and Rachis Analysis Report 2022 and fertilizer recommendation 2023 were evident. The analysis was conducted by Verdant Bioscience, and the report was issued with Ref number 22103A5122. The analysis showed that the leaf sample of Lab. No. E6052; sample type Leaf; Estate TDE; Block 15B04 had 2.36% N, 0.154% P, 0.73% K, 0.26% Mg, 0.51% Ca, 17 ppm B, 2 ppm Cu, and 8 ppm Zn. The rachis sample of Lab. No. E6087; sample type Rachis; Estate TDE; Block 19A02 had had 0.074% P, 1.47% K, 0.18% Mg, and 0.35% Ca.</p> <p>The latest soil sample analysis was conducted in September 2022, and the Annual Soil Analysis Report PT Timbang Deli Indonesia 2022 was evident. The report was issued by Verdant Bioscience and showed that the soil sample of Lab. No. E6090; Estate TDE; Block 15B04; depth 0-40 cm; had a pH H₂O of 4.18, 3.72% OM, 0.12% N total, 7.76 ppm P₂O₅, 0.91 m.e./100g Al+H, 0.20 K, 0.40 Mg, 1.30 Ca, texture of 7% clay, 21% silt, and 72% sand. These analyses are important in managing soil fertility and plant health, and the Estate can adjust</p>	
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		fertilizer applications accordingly to maintain optimal plant health and soil fertility.																																																																	
7.4.3	A nutrient recycling strategy is in place, which include the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	<p>PT Eastern Sumatra Indonesia has obtained a permit for land application of palm oil mill effluent (POME) as per the "Persetujuan Pemenuhan Komitmen Izin Pembuangan Air Limbah Secara Aplikasi ke Tanah Kepada PT Eastern Sumatra Indonesia" with the reference number 503/08/17.4/2021, issued by the "Dinas Penanaman Modal dan Pelayanan Perizinan Terpadu Satu Pintu" on January 29, 2021. The permit is valid for five years. The certification unit processes empty fruit bunches (EFB) and POME into compost, which is then applied in Bukit Maradja Estate.</p> <p>Composts are applied in Bukit Maradja Estate, recorded in "Rekapitulasi Aplikasi Kompos". Detail application record of composting period January – December 2022 are as follows:</p> <table border="1" data-bbox="974 815 1850 1359"> <thead> <tr> <th rowspan="2">Month</th> <th rowspan="2">Trip</th> <th colspan="2">Mature Area</th> <th colspan="2">Immature</th> </tr> <tr> <th>Tons</th> <th>Ha</th> <th>Tons</th> <th>Ha</th> </tr> </thead> <tbody> <tr> <td>January</td> <td>191</td> <td>1,087.93</td> <td>70.77</td> <td>384.58</td> <td>88.89</td> </tr> <tr> <td>February</td> <td>165</td> <td>1,471.04</td> <td>93.38</td> <td>-</td> <td>-</td> </tr> <tr> <td>March</td> <td>237</td> <td>1,742.21</td> <td>112.38</td> <td>78.24</td> <td>3.00</td> </tr> <tr> <td>April</td> <td>265</td> <td>1,185.46</td> <td>75.84</td> <td>783.49</td> <td>29.70</td> </tr> <tr> <td>May</td> <td>267</td> <td>1,625.73</td> <td>105.94</td> <td>-</td> <td>-</td> </tr> <tr> <td>June</td> <td>264</td> <td>1,800.96</td> <td>122.27</td> <td>-</td> <td>-</td> </tr> <tr> <td>July</td> <td>244</td> <td>1,346.20</td> <td>90.97</td> <td>-</td> <td>-</td> </tr> <tr> <td>August</td> <td>266</td> <td>1,621.19</td> <td>107.31</td> <td>-</td> <td>-</td> </tr> <tr> <td>September</td> <td>332</td> <td>2,076.86</td> <td>132.82</td> <td>-</td> <td>-</td> </tr> </tbody> </table>	Month	Trip	Mature Area		Immature		Tons	Ha	Tons	Ha	January	191	1,087.93	70.77	384.58	88.89	February	165	1,471.04	93.38	-	-	March	237	1,742.21	112.38	78.24	3.00	April	265	1,185.46	75.84	783.49	29.70	May	267	1,625.73	105.94	-	-	June	264	1,800.96	122.27	-	-	July	244	1,346.20	90.97	-	-	August	266	1,621.19	107.31	-	-	September	332	2,076.86	132.82	-	-	Complied
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May	267	1,625.73	105.94	-	-																																																														
June	264	1,800.96	122.27	-	-																																																														
July	244	1,346.20	90.97	-	-																																																														
August	266	1,621.19	107.31	-	-																																																														
September	332	2,076.86	132.82	-	-																																																														

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		<table border="1"> <tr> <td>October</td> <td>427</td> <td>2,399.04</td> <td>157.07</td> <td>-</td> <td>-</td> </tr> <tr> <td>November</td> <td>324</td> <td>1,856.69</td> <td>104.95</td> <td>-</td> <td>-</td> </tr> <tr> <td>December</td> <td>352</td> <td>1,505.18</td> <td>97.08</td> <td>-</td> <td>-</td> </tr> <tr> <td>Total</td> <td>3,334</td> <td>19,718.49</td> <td>1,270.78</td> <td>1,246.31</td> <td>121.59</td> </tr> </table> <p>In January 2023 composting applied is 1,223.89 tons for 80.49 Ha in Mature area, using 274 trips of tractor. In February 2023 composting applied is 1,349.13 tons for 88.89 Ha in Mature area using 245 trips of tractor. Average dosage of compost for mature is 15 ton/Ha and for immature is 5 ton/Ha.</p> <p>There is no application of EFB, POME or Composting in Timbang Deli Estate or Kerasaan Estate due too long distance from Bukit Maradja POM.</p>	October	427	2,399.04	157.07	-	-	November	324	1,856.69	104.95	-	-	December	352	1,505.18	97.08	-	-	Total	3,334	19,718.49	1,270.78	1,246.31	121.59	
October	427	2,399.04	157.07	-	-																						
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Total	3,334	19,718.49	1,270.78	1,246.31	121.59																						
7.4.4	Records of fertilizer inputs are maintained.	<p>Fertilizer recommendation 2022 described the fertilizer need for each Estate. Records of fertilizer inputs are available in "Monthly Manuring Program" for each division and "Rekapitulasi Penggunaan Fertilizer Tahun 2022" for estate recapitulation.</p> <p>Record of fertilizer input in Bukit Maradja Estate in 2022 are as follow:</p> <ul style="list-style-type: none"> Borate 6,250 kg; Dolomite 22,450 kg; Kieserite 101,560 kg; MOP 331,360 kg; NPK 12:12:17:2 10,220 kg; NPK 15:15:6:4 840 kg; RP 443,190 kg; TSP 41,930 kg; Urea 462,340 kg; Zincop25 20,530 kg. Record of fertilizer input in Kerasaan Estate in 2022 are as follow: Borate 7,290 kg; Dolomite 194,050 kg; Kieserite 67,600 kg; MOP 510,500 kg; RP 474,100 kg; TSP 14,600 kg; Urea 538,720 kg; Zincop25 9,500 kg. <p>Record of fertilizer input in Timbang Deli Estate in 2022 are as follow:</p> <p>Mature:</p> <ul style="list-style-type: none"> Urea 104,257 kg; RP 106,757 kg; MOP 91,415 kg; S. Dolomite 48,827 kg; Kieserite 5,536 kg; HGFB 1,412 kg; CuSO₄ 4,026 kg; ZnSO₄ 3,737 kg. 	Complied																								

		<p>Immature:</p> <ul style="list-style-type: none"> • Urea 23,264 kg; RP 11,849 kg; TSP 10,434 kg; MOP 17,906 kg; Kieserite 11,112 kg; HGFB 1,215 kg. 	
Criteria 7.5: Practices minimise and control erosion and degradation of soils.			
7.5.1	(C) Maps that identify marginal and fragile soils, including steep sloped land are available.	<p>PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development.</p> <p>Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.</p> <p>The topography block map dated 21 Jan 2010 shows slope of maximum 1%.</p>	Complied
7.5.2	The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations.	<p>PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development.</p> <p>Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.</p> <p>The topography block map dated 21 Jan 2010 shows slope of maximum 1%.</p>	Complied
7.5.3	New palm oil planting is not conducted on steep terrain in accordance with applicable regulations.	<p>PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development.</p>	Complied

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		Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate. The topography block map dated 21 Jan 2010 shows slope of maximum 1%.	
Criteria 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	(C) Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations.	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate. The soil surveys aim to calculate the soil fertility and soil nutrition necessity, which will use for manuring recommendation. Planning of drainage, irrigation systems, roads and other infrastructure are covered within Environmental Assessment or AMDAL/UKL-UPL in part of Pre-Development activities.	Complied
7.6.2	Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan.	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate. The soil surveys aim to calculate the soil fertility and soil nutrition necessity, which will use for manuring recommendation. Planning of drainage, irrigation	Complied

		systems, roads and other infrastructure are covered within Environmental Assessment or AMDAL/UKL-UPL in part of Pre-Development activities.	
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	<p>PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.</p> <p>The soil surveys aim to calculate the soil fertility and soil nutrition necessity, which will use for manuring recommendation. Planning of drainage, irrigation systems, roads and other infrastructure are covered within Environmental Assessment or AMDAL/UKL-UPL in part of Pre-Development activities.</p>	Complied
Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	(C) No new planting on peatlands, regardless of depth, after 15 November 2018, in existing plantation areas, as well as in new development areas.	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Not Applicable
7.7.2	Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018).	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil,	Not Applicable

		include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	
7.7.3	(C) Subsidence of peat is monitored, documented and minimised.	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Complied
7.7.4	(C) Availability of implementation evidence of the water and land cover management program.	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Complied
7.7.5	(C) Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the provisions of the RSPO Drainability Assessment Procedure) before replanting. The results of the assessment are used to determine the period of replanting to be carried out, as well as to gradually replace oil palm cultivation for at least 40 years or two cycles, (whichever is longer), before reaching the natural gravitational drainage limit for peat. If oil palm is gradually replaced, it is replaced by other commodity crops that are	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Complied

	better suited for higher groundwater levels (paludiculture) or rehabilitated with natural vegetation.		
7.7.6	(C) All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019).	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Netherland Indie era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Not Applicable
7.7.7	(C) All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines.	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Netherland Indie era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Not Applicable
Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.			
7.8.1	A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters: 7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.	Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate has prepared water management plan under "Program Pengelolaan Air" issued on 15 th February 2023. The program consists of reporting of deep-water usage; quality analysis of deep water; establish silt pit at terrace contour; making individual terrace on plant that have high risk of erosion; pesticide mixing only done in mixing area. The Estate management monitor the progress monthly. The Estate has provided access to clean water for the communities. The Estate has	Complied

		<p>eliminated potential pollution to the watercourse by conduct mixing of pesticide in the mixing area only.</p> <p>Water management plan available in document "Water Management Plan & Praktek Meminimalisir Pengendalian Erosi dan Degradasi Tanah 2023", such as:</p> <ul style="list-style-type: none"> - Efficiency of water usage campaign at mill and estate compound, included water usage for FFB process. - Enrichment planting on riverside/buffer zone. - Prevent contamination in river or watercourse by frequent surface water monitoring. - Planting legume cover crops at replanting area such as <i>Mucuna bracteata</i>. 	
	7.8.1b Workers have adequate access to clean water.	The unit of certification is located near the public settlements and is close to the main road. Then, employees consume drinking water by buying ready-to-use bottled water because they consider it more practical. Even, the company also provide an accessible clean water.	
7.8.2	(C) Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before replanting, in accordance with the "RSPO Manual on BMPs for the management and rehabilitation of riparian reserves" (April 2017) or Simplified Guide Management and Rehabilitation of Riparian Reserves (2018).	<p>Unit of Certification has developed a Water Management Plan, last updated in January 2021. In example, Bukit Maradja Estate 2022 has five programs, namely the washing water tank which was held on 5 January 2022; Groundwater analysis (ABT); Surface Water analysis (APU); socialization on the use of clean water and reservoir cleaning.</p> <p>The Groundwater Permit has been in accordance with the Decree of the Governor of North Sumatra Number: No.546.2/947/DIS.PM.PPTSP/6/X.3.f/V/2018, dated 24 May 2018 (valid until 23 May 2021). Max allowable discharge: 5 Litre / second.</p>	Complied
7.8.3	Mill effluent is managed according to applicable regulations. The quality of mill effluent discharged, especially BOD (Biochemical Oxygen Demand) is monitored in accordance with applicable regulations.	The quality of mill effluent discharged is monitored in accordance with applicable regulations. Bukit Maradja POM has monitored the mill effluent in compliance with national regulation and provided in document " <i>Laporan Hasil Uji Kualitas Air Limbah PT Eastern Sumatra Indonesia</i> " year 2022.	Complied

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Measurement of mill effluent quality conducted by national accredited environmental testing and laboratory.

Month	Discharge*	pH	BOD ₅	COD	Oil & Fat
Threshold		6 – 9	5,000		
Unit	m ³		mg/L	mg/L	mg/L
Jan	5,177	6.46	15.26	54.98	11.8
Feb	4,415	6.42	13.72	31.6	3.06
Mar	5,923	7.86	22.90	110.60	1.20
Apr	6,740	7.03	28.13	95.89	1.87
May	6,658	7.05	28.25	94.62	1.98
Jun	7,717	7.67	20.36	91.52	2.30
Jul	7,119	7.35	38.53	101.53	2.20
Aug	7,832	7.28	37.98	100.23	2.16
Sep	7,015	7.42	942.17	2,010.14	21.88
Oct	6,104	7.50	1,493.25	3,180.84	19.20
Nov	5,832	7.90	1,811.93	3,766.81	22.60
Dec	5,014	7.10	1,532.19	3,716.84	16.10
Total	75,546				

Mill effluent discharges for in two distribution types, where 87.29% discharge to composting and 12.71% to land application.

The effluent quality, especially BOD has been complied with national regulation threshold.

7.8.4	Mill water use per tonne of FFB is monitored and recorded.	<p>Bukit Maradja Mill demonstrate and provide the record of mill water use per tonne of Fresh Fruit Bunches (FFB) in 2022 as per document "<i>Pemakaian Air dan HSD Oil Untuk Electrical Bukit Maradja POM tahun 2022</i>". Budget for water usage is 1.00 m³/MT FFB</p> <table border="1" data-bbox="996 502 1870 1204"> <thead> <tr> <th>Month</th> <th>FFB (MT)</th> <th>Water usage (m³)</th> <th>Ratio (m³/MT FFB)</th> </tr> </thead> <tbody> <tr><td>Jan</td><td>7,597.66</td><td>7,234</td><td>0.95</td></tr> <tr><td>Feb</td><td>7,394.34</td><td>7,021</td><td>0.95</td></tr> <tr><td>Mar</td><td>10,460.92</td><td>9,704</td><td>0.93</td></tr> <tr><td>Apr</td><td>10,503.98</td><td>9,855</td><td>0.94</td></tr> <tr><td>May</td><td>10,189.02</td><td>9,205</td><td>0.90</td></tr> <tr><td>Jun</td><td>11,021.82</td><td>9,912</td><td>0.90</td></tr> <tr><td>Jul</td><td>10,274.63</td><td>9,087</td><td>0.88</td></tr> <tr><td>Aug</td><td>12,293.95</td><td>11,041</td><td>0.90</td></tr> <tr><td>Sep</td><td>11,493.63</td><td>10,314</td><td>0.90</td></tr> <tr><td>Oct</td><td>10,583.25</td><td>9,592</td><td>0.91</td></tr> <tr><td>Nov</td><td>8,799.65</td><td>8,106</td><td>0.92</td></tr> <tr><td>Dec</td><td>8,253.68</td><td>7,457</td><td>0.90</td></tr> <tr> <td>Total</td> <td>118,866.53</td> <td>108,528</td> <td>0.92</td> </tr> </tbody> </table> <p>The actual water usage is more efficient than the budget.</p>	Month	FFB (MT)	Water usage (m ³)	Ratio (m ³ /MT FFB)	Jan	7,597.66	7,234	0.95	Feb	7,394.34	7,021	0.95	Mar	10,460.92	9,704	0.93	Apr	10,503.98	9,855	0.94	May	10,189.02	9,205	0.90	Jun	11,021.82	9,912	0.90	Jul	10,274.63	9,087	0.88	Aug	12,293.95	11,041	0.90	Sep	11,493.63	10,314	0.90	Oct	10,583.25	9,592	0.91	Nov	8,799.65	8,106	0.92	Dec	8,253.68	7,457	0.90	Total	118,866.53	108,528	0.92	Complied
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Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised

7.9.1	Plans to increase the efficiency of fossil fuel use and to optimize renewable energy are available, monitored and documented	<p>Unit of certification has prepared a strategy in effort to reduce and mitigate pollution and emission. Monitoring of pollution and emission quality for plantation has been planned and implemented, e.g. air quality ambient for boiler and power generator, water quality test for surface and ground water, effluent water quality, noise level, etc. The monitoring result is incorporated in RKL/RPL (environmental management and monitoring plan) and reported regularly to the government. In Bukit Maradja POM, all emission are monitored.</p> <p>By regularly monitoring these factors, Bukit Maradja POM can take proactive steps to reduce any negative effects. Additionally, the results of the monitoring are incorporated into the environmental management and monitoring plan (RKL/RPL) to ensure that the plan is comprehensive and reflects the unit's commitment to environmental responsibility.</p> <p>The unit of certification reports the results of the monitoring to the government on a regular basis. This demonstrates their transparency and commitment to complying with regulations. By implementing this monitoring program and regularly reporting the results, the unit of certification is taking an active role in protecting the environment and minimizing their impact on the surrounding area.</p> <p>Record of fossil fuel (HSD Oil) usage in Bukti Maradja POM – year 2022:</p> <table border="1" data-bbox="974 986 1906 1114"> <thead> <tr> <th>Year</th> <th>FFB (ton)</th> <th>Volume (L)</th> <th>L/ton FFB</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>201,712</td> <td>285,314</td> <td>1.41</td> </tr> <tr> <td>2022</td> <td>197,234</td> <td>74,123</td> <td>0.38</td> </tr> </tbody> </table>	Year	FFB (ton)	Volume (L)	L/ton FFB	2021	201,712	285,314	1.41	2022	197,234	74,123	0.38	Complied
Year	FFB (ton)	Volume (L)	L/ton FFB												
2021	201,712	285,314	1.41												
2022	197,234	74,123	0.38												

Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.

<p>7.10.1</p>	<p>(C) GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the PalmGHG calculator, and reported publicly.</p>	<p>PT Eastern Sumatera Indonesia – Bukit Maradja POM has prepared procedure Calculation and Mitigation of Green House Gas Emission No.ENC 01-12/04-03-2019/Rev.1 dated 18 March 2019, whereby provide guidance to register source of emissions as a result of company operation, mointor and reduce the use of materials emitting GHG emission, calculate GHG emission from company operational activities. Source of emission inventory from estate operation: use of inorganic fertilizer Urea (N), Dolomite (CaO), MOP (K₂O), Rock Phospate (P₂O₅), use of pesticide, use HSD fuel, planted area, mature oil palm, FFB production, distance estate to POM, distance POM to bulking tank, OER %, KER %, presence of methane capture facility, etc.</p> <p>The unit of certification has taken a proactive approach to identifying and managing pollution sources. The Environmental Aspect & Impact List documented the identification of all recognized polluting activities, including gas and smoke emissions, particulate and soot emissions, effluent control, treatment, and discharge. Through this process, significant pollutants and emissions have been identified.</p> <p>In addition to identifying pollution sources, the unit of certification has developed a plan to reduce pollution. This plan is included in the aspects/impacts register, ensuring that it is tracked and monitored over time.</p> <p>To further support pollution reduction efforts, the unit of certification has conducted assessments of polluting activities, including gaseous emission, particulate emission, and effluent. This information is documented in the "Pengelolaan Lingkungan Hidup (RKL) dan Pemantauan Lingkungan Hidup (RPL)" document.</p> <p>The company has GHG calculation referring to PalmGHG calculator V 4.0.1 database period January – December 2022 and provided in attachment Bukit Maradja POM GHG Palm Calculator Appendix C.</p> <p>GHG reduction plan identified under "Rencana Pengurangan Emisi Gas Rumah Kaca (GHG Emission)":</p>	<p>Complied</p>
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		Stages/ Activity type	Mitigation Plan	Implementation	
		Fertilizer application	Effective fertilizer application as per recommendation No fertilizer application in rainy season No fertilizer application on river buffer zone/riparian area Dissemination to all level of worker on GHG mitigation plan related to impact of fertilizer application	<ul style="list-style-type: none"> Leaf sampling analysis for accurate fertilizer recommendation Implement SOP fertilizer application 	
		Use of fossil fuel for transportation (FFB, fertilizer, manpower)	Maintenance the vehicle on regular basis Planting trees Transportation arrangement (effective and efficient) Dissemination to all level of worker on GHG mitigation plan related to machinery use and use of fossil fuel	<ul style="list-style-type: none"> Vehicle maintenance record Planting record Evaluation on vehicle use (incl. fuel efficiency) 	
		Fertilizer and pesticide application	Planting beneficial plant Calibration of Spraying tools Spraying based on weed percentage >60%	<ul style="list-style-type: none"> Leaf sampling analysis for accurate fertilizer recommendation 	

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			Effective fertilizer application as per recommendation	<ul style="list-style-type: none"> • Implement SOP fertilizer application • Utilize recommended pesticide 	
		Use of fossil fuel for electric generation	Maintenance the machinery (genset) on regular basis	<ul style="list-style-type: none"> • Vehicle maintenance record • Planting record • Evaluation on Genset's fuel efficiency 	
			Dissemination to all level of worker on GHG mitigation plan related to machinery use and use of fossil fuel; and electricity efficiency		
			Emission monitoring on regular basis		
		Use of fossil fuel for transportation (FFB, CPO, PK, EFB)	Maintenance the vehicle on regular basis	<ul style="list-style-type: none"> • Vehicle maintenance record • Evaluation on electricity efficiency 	
			Dissemination to all level of worker on GHG mitigation plan related to electricity efficiency		
		Operation of POM's machinery including boiler	Maintenance the POM's machinery on regular basis	<ul style="list-style-type: none"> • Machinery maintenance record • Evaluation on boiler's efficiency • Emission monitoring report 	
			Dissemination to all level of worker on GHG mitigation plan related to emission		
			Emission monitoring on regular basis		

7.10.2	(C) Since 2014, an estimate of carbon stocks in the proposed development area has been carried out along with potential sources of emissions that can occur directly as a result of the development and plans to minimize these emissions are prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch colonial era back in 1921. As unit of certification, the company have no plan for new development.	Complied
7.10.3	(C) Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored.	<p>Unit of Certification has prepared a strategy in effort to reduce and mitigate pollution and emission. Monitoring of pollution and emission quality for plantation has been planned and implemented, e.g. air quality ambient for boiler and power generator, water quality test for surface and ground water, effluent water quality, noise level, etc. The monitoring result is incorporated in RKL/RPL (environmental management and monitoring plan) and reported regularly to the government. In Bukit Maradja POM, all emission are monitored.</p> <p>To monitor the result and performance implementation of GHG emission, Unit of Certification is calculating and submit periodically the GHG value through PalmGHG Calculator.</p> <p>Based on GHG calculation referring to PalmGHG calculator V 4.0.1 database period January – December 2022 and provided in attachment Bukit Maradja POM GHG Palm Calculator Appendix C and the GHG reduction plan identified under "Rencana Pengurangan Emisi Gas Rumah Kaca (GHG Emission) - 2022". PT Eastern Sumatera Indonesia has reduced the GHG emission.</p>	Complied
Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.			
7.11.1	(C) Land for new planting or replanting is not prepared by burning.	<p>PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch colonial era back in 1921. As unit of certification, the company have no plan for new development.</p> <p>During field visit to replanting/preparation area in this ASA 2-3, verified that no fire used for replanting land preparation.</p>	Complied

		Unit of certification has no program for new development nor extend the existing area.	
7.11.2	The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification.	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch colonial era back in 1921. As unit of certification, the company have no plan for new development. Unit of Certification has list of infrastructure for fire prevention and control in "Sarana dan Prasarana Pengendalian Kebakaran Lahan Perkebunan" where the list fire equipment as referred to Minister of Agriculture Regulation No. 05/PERMENTAN/KB.410/1/2018. Emergency team is available under "Bakortiba" (Badan Koordinasi Anti Kebakaran).	Complied
7.11.3	The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures.	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch colonial era back in 1921. As unit of certification, the company have no plan for new development. Latest dissemination to surrounding communities regarding fire prevention and control measures conducted on 1 February 2023 to Nagori Sakhuda Bayu, Pematang Sakhuda, Marihat Bukit, Lingga, Pematang Asilom and Pematang Gajing. Other than that, fire-fighting aid to community's fire house at Nagori Pardomuan Nauli, Pematang Bandar District, Simalungun Regency on 5 April 2022.	Complied
Criteria 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.			
7.12.1	(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCV or HCS forests.	PT Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since	Complied

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	<p>Historical analysis of Land Use Change Analysis (LUCA) is carried out before any new land clearing, in accordance with the RSPO LUCA Guidance document (see indicator 7.12.2).</p>	<p>Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development.</p>	
<p>7.12.2</p>	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows: 7.12.2a) For existing plantations, with an HCV assessment conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p>	<p>Bukit Maradja POM and its supply bases is long-established plantation. HCV assessment conducted in 2009 and still using RSPO HCV Approved assessor. Whereby, in Timbang Deli Estate HCV Assessment conducted in 2017 with HCV provisional ALS (Provisional ALS160007HM). There is no land clearing after 15 November 2018 by unit of certification. Timbang Deli Estate: To new planting - a plan to develop oil palm plantation, conversion from rubber plantation; PT. Timbang Deli Indonesia conducted HCV assessment in cooperation with "Koompasia Enviro Institute" in 2017. The assessment team comprise of: Henry Marpaung (Team Leader; Social-cultural expert; ALS licensed assessor Provisional ALS160007HM); Wibowo A. Djatmiko (Team member; Ecology/biodiversity); Riswan, (Team member; Environmental Service expert); Harry Kurniawan, (Team member; GIS and landscape); Ridho Anggara (Team member, GIS assisstant). The HCV assessment refers to "Panduan Identifikasi Kawasan Bernilai Konservasi Tinggi di Indonesia", issued by "Konsorsium Revisi HCV Toolkit Indonesia", July 2008 – and "Common Guidance for the Identification of HCV", 2013. The field exercise for primary data collection dated 6-8 September 2017. The process involving surrounding community through Focus Group Discussion/ FGD and interview. Public consultation meeting dated 8 September 2017 – whereby attended by 20 individuals and representatives of stakeholders. As part of reporting process, the assessment have been peer-reviewed by Dr. Kunkun J. Gurmaya in 20 October 2017 as reported in" Peer Review Report Penilaian HCV di Kebun PT. Timbang Deli Indonesia, Kabupaten Deli Serdang, Provinsi Sumatera Utara". From the 2017 HCV assessment found the area is not a primary forest. Most of the area surrounding the license area is covered by rubber and oil palm owned</p>	<p>Complied</p>

		<p>by villagers and others plantation companies. HCV identification showed that HCV 1 is covers 1.972 Ha, HCV 4 is found on 11.083 Ha; HCV 6 is found 0.872 Ha. Total HCV area indentified in PT. Timbang Deli Indonesia was 11.955 Ha or 1,23% of the total permanent land use title (972,19 Ha). In addition, as per high carbon stock assessment, there was an additional 2.82 Ha from riparian zone and lowland area to be set aside as HCV (part of it; 1.57 Ha was overlapping with HCV4). The total HCV area was 13.53 Ha.</p> <p>According to HCV management and monitoring plan, there are only two concern program that continuous implement, such as monitoring of threats activities along riparian area and wildlife animal monitoring. Certificate holders implement this plan in monthly basis and the record of monitoring is available in place.</p> <p>The Integrated HCV-HCS Assessment Report status is submitted to HCV resources network (HCVRN) on 22 November 2022 and no final status from HCVRN reviewer (https://www.hcvnetwork.org/reports/penilaian-hcv-dan-hcs-pt-eastern-sumatera-indonesian-dan-pt-kerasaan-indonesia-di-kabupaten-simalungun-provinsi-sumatera-utara-indonesia).</p>	
	<p>7.12.2 b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the latest HCSA Toolkit and HCV-HCSA Assessment Manual that is applicable at the time of the assessment. This includes stakeholder consultation and take into account wider landscape- level consideration.</p>	<p>Bukit Maradja POM and its supply bases is long-established plantation. HCV assessment conducted in 2009 and still using RSPO HCV Approved assessor. Whereby, in Timbang Deli Estate HCV Assessment conducted in 2017 with HCV provisional ALS (Provisional ALS160007HM).</p> <p>There is no land clearing after 15 November 2018 by unit of certification.</p> <p>Timbang Deli Estate:</p> <p>To new planting - a plan to develop oil palm plantation, conversion from rubber plantation; PT. Timbang Deli Indonesia conducted HCV assessment in cooperation with "Koompasia Enviro Institute" in 2017. The assessment team comprise of: Henry Marpaung (Team Leader; Social-cultural expert; ALS licensed assessor Provisional ALS160007HM); Wibowo A. Djatmiko (Team member; Ecology/biodiversity); Riswan, (Team member; Environmental Service expert); Harry Kurniawan, (Team member; GIS and landscape); Ridho Anggara (Team member, GIS assisstant).</p>	

		<p>The HCV assessment refers to "Panduan Identifikasi Kawasan Bernilai Konservasi Tinggi di Indonesia", issued by "Konsorsium Revisi HCV Toolkit Indonesia", July 2008 – and "Common Guidance for the Identification of HCV", 2013.</p> <p>The field exercise for primary data collection dated 6-8 September 2017. The process involving surrounding community through Focus Group Discussion/ FGD and interview. Public consultation meeting dated 8 September 2017 – whereby attended by 20 individuals and representatives of stakeholders. As part of reporting process, the assessment have been peer-reviewed by Dr. Kunkun J. Gurmaya in 20 October 2017 as reported in" Peer Review Report Penilaian HCV di Kebun PT. Timbang Deli Indonesia, Kabupaten Deli Serdang, Provinsi Sumatera Utara".</p> <p>From the 2017 HCV assessment found the area is not a primary forest. Most of the area surrounding the license area is covered by rubber and oil palm owned by villagers and others plantation companies. HCV identification showed that HCV 1 is covers 1.972 Ha, HCV 4 is found on 11.083 Ha; HCV 6 is found 0.872 Ha. Total HCV area indentified in PT. Timbang Deli Indonesia was 11.955 Ha or 1,23% of the total permanent land use title (972,19 Ha). In addition, as per high carbon stock assessment, there was an additional 2.82 Ha from riparian zone and lowland area to be set aside as HCV (part of it; 1.57 Ha was overlapping with HCV4). The total HCV area was 13.53 Ha.</p> <p>According to HCV management and monitoring plan, there are only two concern program that continuous implement, such as monitoring of threats activities along riparian area and wildlife animal monitoring. Certificate holders implement this plan in monthly basis and the record of monitoring is available in place.</p> <p>The Integrated HCV-HCS Assessment Report status is submitted to HCV resources network (HCVRN) on 22 November 2022 and no final status from HCVRN reviewer (https://www.hcvnetwork.org/reports/penilaian-hcv-dan-hcs-pt-eastern-sumatera-indonesian-dan-pt-kerasaan-indonesia-di-kabupaten-simalungun-provinsi-sumatera-utara-indonesia).</p>	
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7.12.3	(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.	Not applicable for Indonesia.	Not Applicable
7.12.4	(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).	<p>For the purpose of new planting - a plan to develop oil palm plantation, conversion from rubber plantation; PT. Timbang Deli Indonesia conducted HCV assessment in cooperation with "Koompasia Enviro Institute" in 2017. The assessment team comprise of: Henry Marpaung (Team Leader; Social-cultural expert; ALS licensed assessor Provisional ALS160007HM); Wibowo A. Djatmiko (Team member; Ecology/biodiversity); Riswan, (Team member; Environmental Service expert); Harry Kurniawan, (Team member; GIS and landscape); Ridho Anggara (Team member, GIS assisstant).</p> <p>The HCV assessment refers to "Panduan Identiikasi Kawasan Bernilai Konservasi Tinggi di Indonesia", issued by "Konsorsium Revisi HCV Toolkit Indonesia", July 2008 – and "Common Guidance for the Identification of HCV", 2013.</p> <p>The field exercise for primary data collection dated 6-8 September 2017. The process involving surrounding community through Focus Group Discussion/ FGD and interview. Public consultation meeting dated 8 September 2017 – whereby attended by 20 individuals and representatives of stakeholders. As part of reporting process, the assessment have been peer-reviewed by Dr. Kunkun J. Gurmaya in 20 October 2017 as reported in "Peer Review Report Penilaian HCV di Kebun PT. Timbang Deli Indonesia, Kabupaten Deli Serdang, Provinsi Sumatera Utara".</p> <p>From the 2017 HCV assessment found the area is not a primary forest. Most of the area surrounding the license area is covered by rubber and oil palm owned by villagers and others plantation companies. HCV identification showed that HCV 1 is covers 1.972 Ha, HCV 4 is found on 11.083 Ha; HCV 6 is found 0.872 Ha. Total HCV area indentified in PT. Timbang Deli Indonesia was 11.955 Ha or</p>	Complied

		<p>1,23% of the total permanent land use title (972,19 Ha). In addition, as per high carbon stock assessment, there was an additional 2.82 Ha from riparian zone and lowland area to be set aside as HCV (part of it; 1.57 Ha was overlapping with HCV4). The total HCV area was 13.53 Ha.</p> <p>According to HCV management and monitoring plan, there are only two concern program that continuous implement, such as monitoring of threats activities along riparian area and wildlife animal monitoring. Certificate holders implement this plan in monthly basis and the record of monitoring is available in place.</p> <p>The Integrated HCV-HCS Assessment Report status is submitted to HCV resources network (HCVRN) on 22 November 2022 and no final status from HCVRN reviewer (https://www.hcvnetwork.org/reports/penilaian-hcv-dan-hcs-pt-eastern-sumatera-indonesian-dan-pt-kerasaan-indonesia-di-kabupaten-simalungun-provinsi-sumatera-utara-indonesia).</p> <p>In 2022, an integrated HCV-HCS assessment conducted by independent consultant PT Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). The assessment objective is to identify and re-mapping of HCV-HCS recent condition and developing Integrated Conservation and Land Use Plan. This assessment conducted with several stages, i.e:</p> <ol style="list-style-type: none"> 1. Collecting information and desk study (14-16 Feb 2022 and 1-4 Mar 2022). 2. Scoping study (8-20 Mar 2022) 3. Field assessment (5-12 Apr 2022). <p>The total HCV area was 13.53 Ha. Threats of HCV attribute refer to the assessment result are potential of RTE’s species hunting activities; Degradation of surface water quality due to water pollution; Land conversion or illegal land use within buffer zone from encroacher.</p> <p>An integrated management plans as output from this assessment are made in form of HCV Management Area Program, as follow:</p> <ol style="list-style-type: none"> a. Monitoring of HCV and RTE’s species. 	
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		<ul style="list-style-type: none"> b. Dissemination of information related HCV to surrounding communities. c. Maintaining local species in HCV area. d. Repairing HCV signboard. e. Training of HCV cadet. f. Develop/repairing HCV border line/point. g. Socialization HCV to all employees. 	
7.12.5	Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.	Bukit Maradja POM and its supply bases is long-established plantation. HCV assessment conducted in 2009 and still using RSPO HCV Approved assessor. Whereby, in Timbang Deli Estate HCV Assessment conducted in 2017 with HCV provisional ALS (Provisional ALS160007HM).	Complied
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.	<p>For the purpose of new planting - a plan to develop oil palm plantation, conversion from rubber plantation; PT. Timbang Deli Indonesia conducted HCV assessment in cooperation with "Koompasia Enviro Institute" in 2017. The assessment team comprise of: Henry Marpaung (Team Leader; Social-cultural expert; ALS licensed assessor Provisional ALS160007HM); Wibowo A. Djatmiko (Team member; Ecology/biodiversity); Riswan, (Team member; Environmental Service expert); Harry Kurniawan, (Team member; GIS and landscape); Ridho Anggara (Team member, GIS assisstant).</p> <p>The HCV assessment refers to "Panduan Identiikasi Kawasan Bernilai Konservasi Tinggi di Indonesia", issued by "Konsorsium Revisi HCV Toolkit Indonesia", July 2008 – and "Common Guidance for the Identification of HCV", 2013.</p> <p>The field exercise for primary data collection dated 6-8 September 2017. The process involving surrounding community through Focus Group Discussion/ FGD and interview. Public consultation meeting dated 8 September 2017 – whereby attended by 20 individuals and representatives of stakeholders. As part of reporting process, the assessment have been peer-reviewed by Dr. Kunkun J. Gurmaya in 20 October 2017 as reported in "Peer Review Report Penilaian HCV</p>	Complied

		<p>di Kebun PT. Timbang Deli Indonesia, Kabupaten Deli Serdang, Provinsi Sumatera Utara”.</p> <p>From the 2017 HCV assessment found the area is not a primary forest. Most of the area surrounding the license area is covered by rubber and oil palm owned by villagers and others plantation companies. HCV identification showed that HCV 1 is covers 1.972 Ha, HCV 4 is found on 11.083 Ha; HCV 6 is found 0.872 Ha. Total HCV area indentified in PT. Timbang Deli Indonesia was 11.955 Ha or 1,23% of the total permanent land use title (972,19 Ha). In addition, as per high carbon stock assessment, there was an additional 2.82 Ha from riparian zone and lowland area to be set aside as HCV (part of it; 1.57 Ha was overlapping with HCV4). The total HCV area was 13.53 Ha.</p> <p>According to HCV management and monitoring plan, there are only two concern program that continuous implement, such as monitoring of threats activities along riparian area and wildlife animal monitoring. Certificate holders implement this plan in monthly basis and the record of monitoring is available in place.</p> <p>The Integrated HCV-HCS Assessment Report status is submitted to HCV resources network (HCVRN) on 22 November 2022 and no final status from HCVRN reviewer (https://www.hcvnetwork.org/reports/penilaian-hcv-dan-hcs-pt-eastern-sumatera-indonesian-dan-pt-kerasaan-indonesia-di-kabupaten-simalungun-provinsi-sumatera-utara-indonesia).</p> <p>In 2022, an integrated HCV-HCS assessment conducted by independent consultant PT Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). The assessment objective is to identify and re-mapping of HCV-HCS recent condition and developing Integrated Conservation and Land Use Plan. This assessment conducted with several stages, i.e:</p> <ol style="list-style-type: none"> 4. Collecting information and desk study (14-16 Feb 2022 and 1-4 Mar 2022). 5. Scoping study (8-20 Mar 2022) 6. Field assessment (5-12 Apr 2022). 	
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		<p>Timbang Deli Estate: As commitment to conservation, enrichment planting of woody trees has been implemented in HCV area near replanted area. There are 18 tree species has been planted in riparian stream/creeks that cross the plantation. During field observation at Block P21I03 riparian of Sungai Galang 2 creeks, seen that more than 5 species was planted and growth. Tree species sighted at that area is Mahogany, Pucuk Merah, Ketapang, Shorea, Mango, etc. These trees was planted in December 2022. HCV programme that implemented by unit of certification is more concern to monitor any threat activities near watercourse/riparian and wildlife animal monitoring. Monitoring RTE's species conducted at determined HCV area in monthly basis using form "Checklist Pemantauan Area NKT". In example: Bukit Maradja Estate: 17 Jan 2023: identified common birds, long-tailed macaque, barn owl, snake. Kerasaan Estate: 25 Jan 2023: identified birds, long-tailed macaque, monitoring lizard. Timbang Deli Estate: 27 Jan 2023: identified birds, monitoring lizard, snakes.</p>	
7.12.7	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p>	<p>During field visit in HCV area Bukit Maradja Estate and Kerasaan Estate, identified HCV area was maintained and well monitor. Monitoring RTE's species conducted at determined HCV area in monthly basis using form "Checklist Pemantauan Area NKT". In example: Bukit Maradja Estate: 17 Jan 2023: identified common birds, long-tailed macaque, barn owl, snake. Kerasaan Estate:</p>	Complied

		<p>25 Jan 2023: identified birds, long-tailed macaque, monitoring lizard. Timbang Deli Estate: 27 Jan 2023: identified birds, monitoring lizard, snakes.</p> <p>The Unit of Certification regularly educated the workforce about the status of RTE through conducted training, example: Bukit Maradja POM: Socialization educated the workforce about the status of RTE carried out on 26 January 2023; attended by 112 workers. Bukit Maradja Estate: Record of educated the workforce about the status of RTE all employees and contractors. For example, sighted on 31 January 2023. The socialization was attended by 106 employees at Division 1 and 3 contractors' workers of PT. Aneka Sumatran (excavator rental) on 3 January 2023. Kerasaan Estate: Dissemination information has been socialized to employees on 14 Feb 2023. This socialization is attended by 83 employees. Timbang Deli Estate: Date 24 February 2023. The socialization attended by 176 employees and 37 contractors' workers of PT. Safeguard Solution Indonesia (asset guard/security) and CV. Biring Ndu (FFB transporter).</p>	
7.12.8	<p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p>	<p>As unit of certification PT. Eastern Sumatra Indonesia (Bukit Maradja Estate and Kerasaan Estate) is an existing long-established oil palm plantation company since 1921 and acquired in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development after November 2005 or 15 November 2018. Disclosure of liability have been submitted in 2014, including Land Use Change Analysis (LUCA). According to LUCA result, there is no Remediation and Compensation is occurring in unit of certification.</p> <p>In 2022, an integrated HCV-HCS assessment conducted by independent consultant PT Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). The assessment objective is to identify and re-mapping of HCV-HCS recent condition and developing Integrated Conservation and Land</p>	Complied

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		<p>Use Plan. Scope of the assessment is management unit of PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia covers 5,665.5 Ha.</p> <p>This assessment conducted with several stages, i.e:</p> <ol style="list-style-type: none"> 1. Collecting information and desk study (14-16 Feb 2022 and 1-4 Mar 2022). 2. Scoping study (8-20 Mar 2022) 3. Field assessment (5-12 Apr 2022). <p>Outcome from this integrated assessment is to determine the HCV managed area in unit of certification is 40.4 Ha, which consist of HCV1, HCV4, HCV5, HCV6 and HCS. There are three HCV attribute and one HCS location, HCV1, HCV4, HCV6 and HCS forested. The Integrated HCV-HCS Assessment Report status is submitted to HCV resources network (HCVRN) on 22 November 2022 and no final status from HCVRN reviewer (https://www.hcvnetwork.org/reports/penilaian-hcv-dan-hcs-pt-eastern-sumatera-indonesian-dan-pt-kerasaan-indonesia-di-kabupaten-simalungun-provinsi-sumatera-utara-indonesia).</p> <p>While, for Timbang Deli Estate (PT Timbang Deli Indonesia) HCV assessment conducted in 2014 for converted area from rubber plantation to oil palm plantation.</p> <p>This unit of certification have no obligation to submit RaCP, therefore this indicator is Not Applicable.</p>	
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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2022** for **Bukit Maradja Palm Oil Mill** and supply base was calculated using the PalmGHG Calculator version 4. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

The summary of the Net GHG emitted in **2022** for **Bukit Maradja Palm Oil Mill** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	0.32
PKO	0.00

Extraction	%
OER	23.66
KER	4.91

Production	t/yr
FFB Process	118,866.52
CPO Produced	28,128.86
PKO Produced	0.00

Land Use	Ha
OP Planted Area	4,795.67
OP Planted on peat	0.00
Conservation (forested)	0.00
Conservation (non-forested)	137.66
Total	4,933.33

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	18,502.88	0.31	18,080.71	0.31	0.00	0.00	36,583.58	0.62
CO ₂ Emission from fertilizer	1,296.10	0.02	2,012.92	0.03	0.00	0.00	3,309.02	0.05
NO ₂ Emission	1,326.80	0.02	1,908.30	0.03	0.00	0.00	3,235.10	0.05
Fuel Consumption	344.24	0.01	455.50	0.01	0.00	0.00	799.74	0.02
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-17,538.28	-0.29	-16,644.98	-0.28	0.00	0.00	-34,183.26	-0.57
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	3,931.73	0.07	5,812.45	0.10	0.00	0.00	9,744.19	0.17

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	0.00	0.00
Fuel Consumption	42.37	0.00
Grid Electricity Utilization	1,045.29	0.01
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	1,087.66	0.01

Summary of Kernel Crusher Emission and Credit (if applicable)

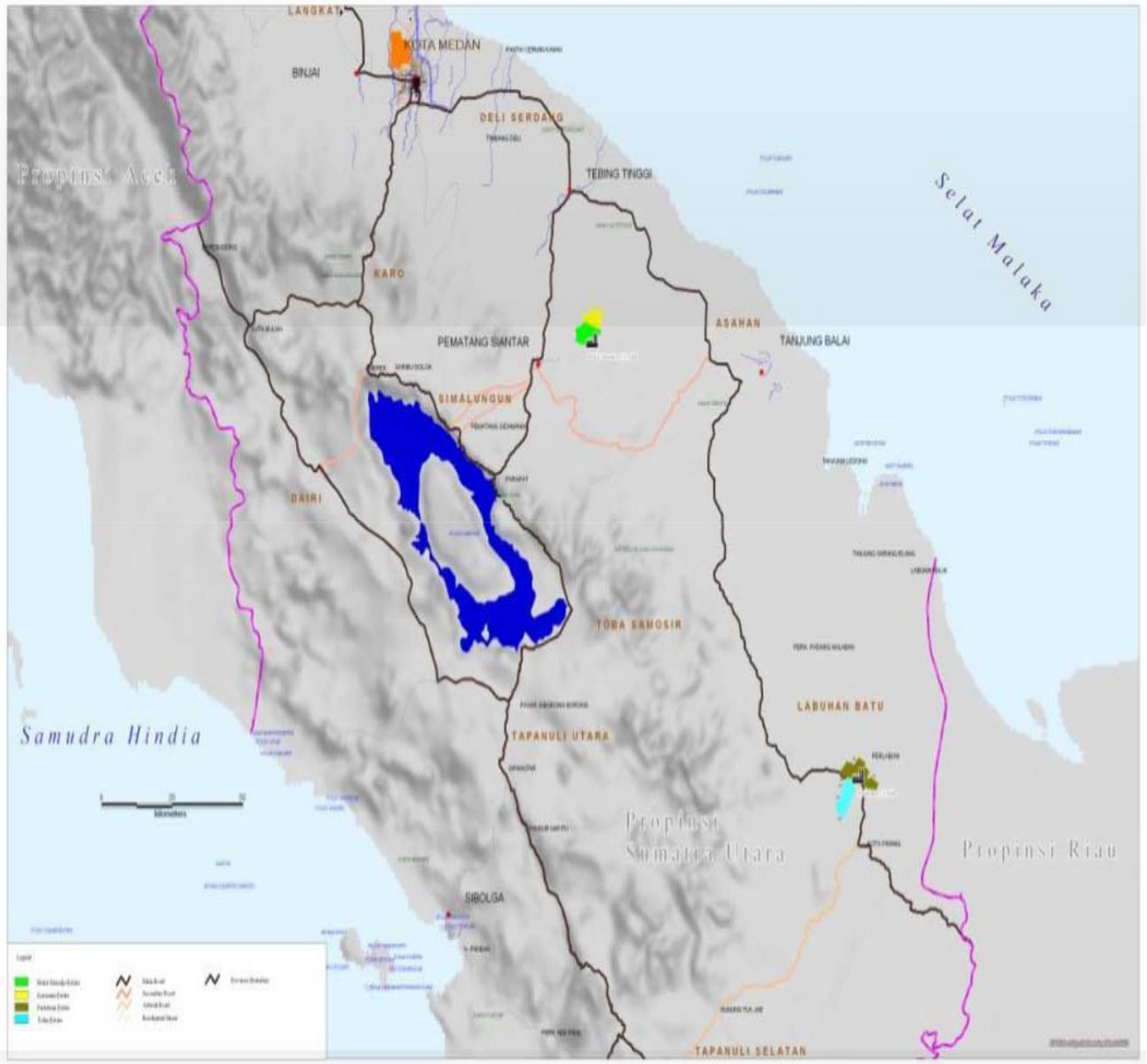
Emissions	tCO ₂ e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	0.00

*This mill has no kernel crusher operation.

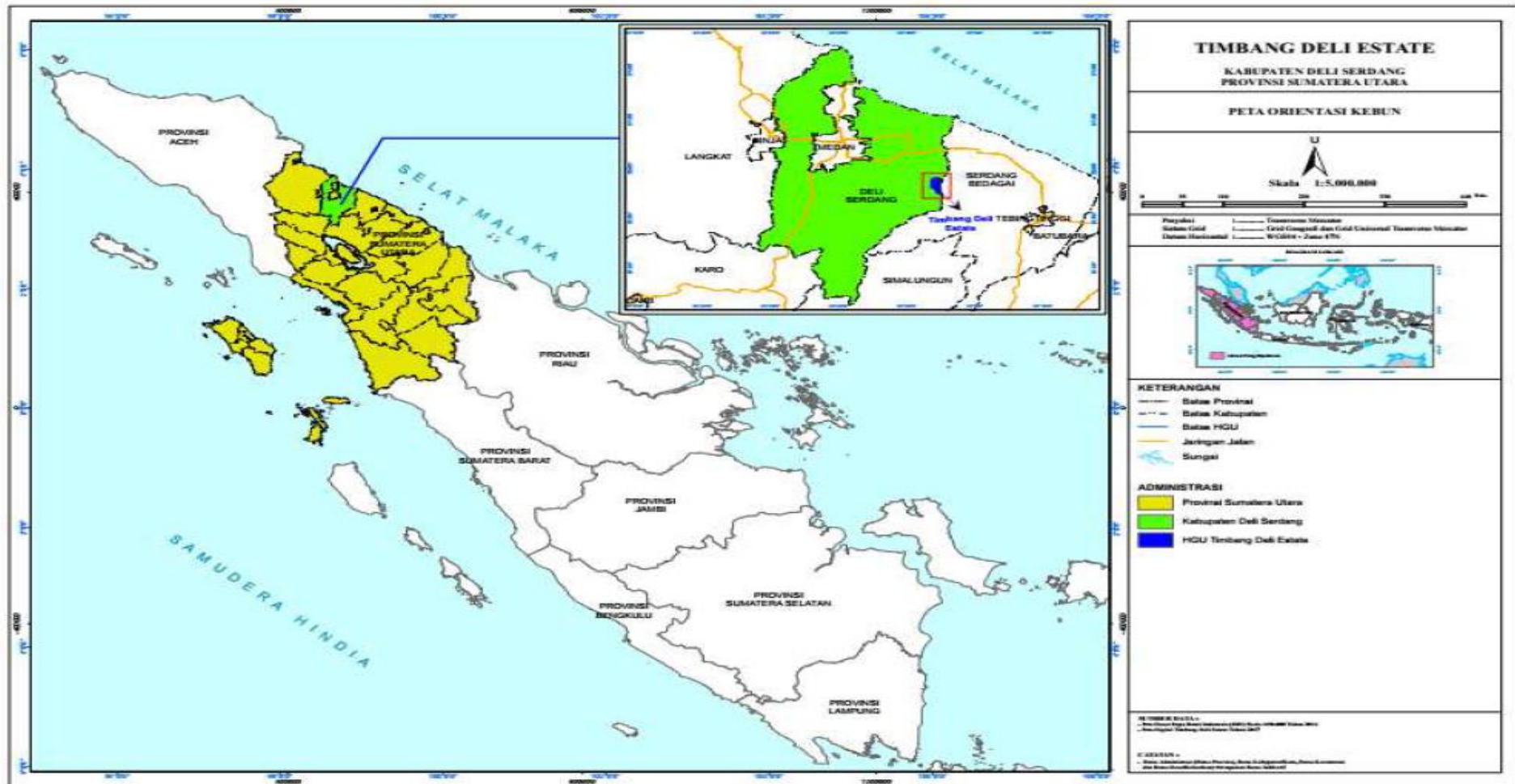
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	84
Divert to anaerobic diversion (%)	16

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

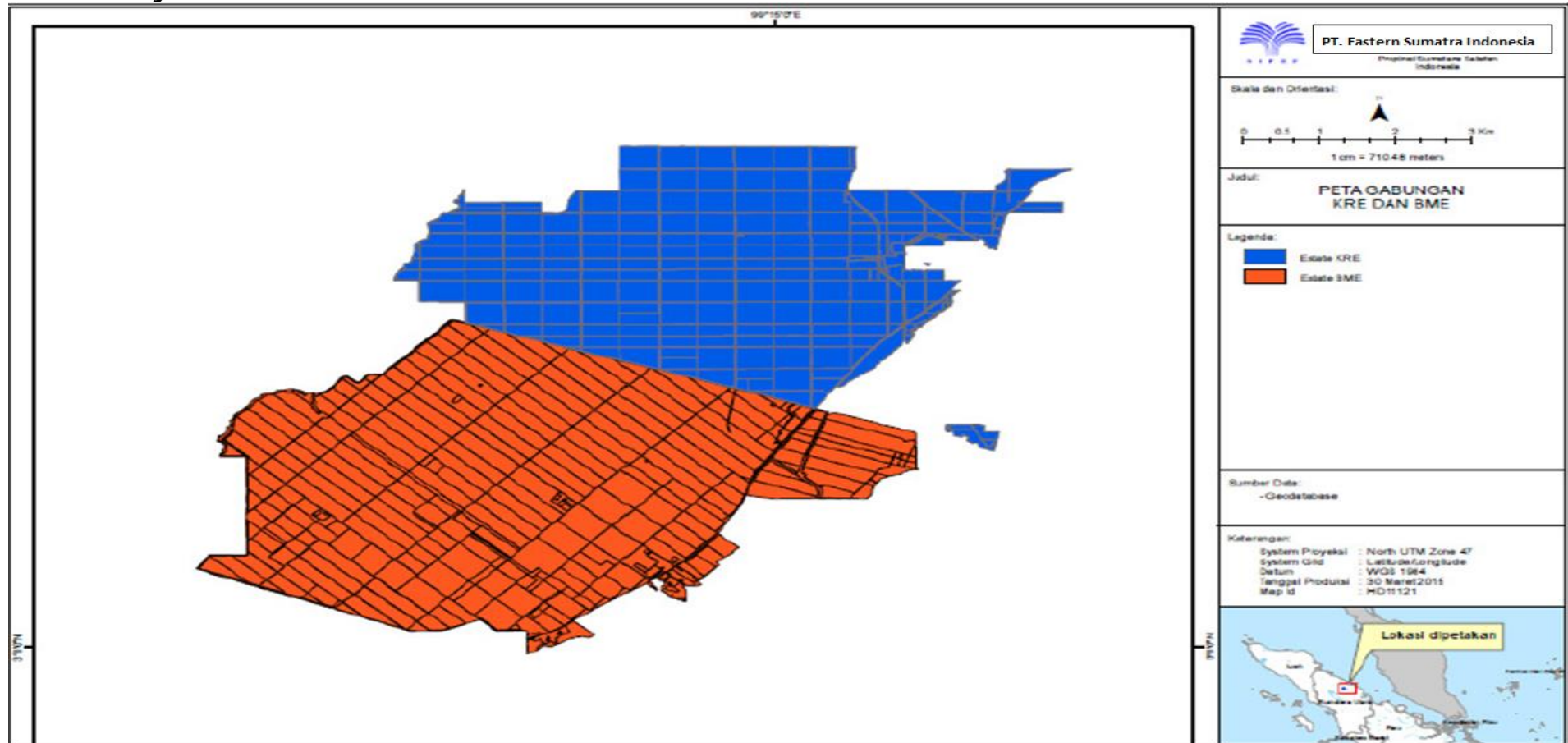
Appendix C: Location Map of Certification Unit and Supply bases



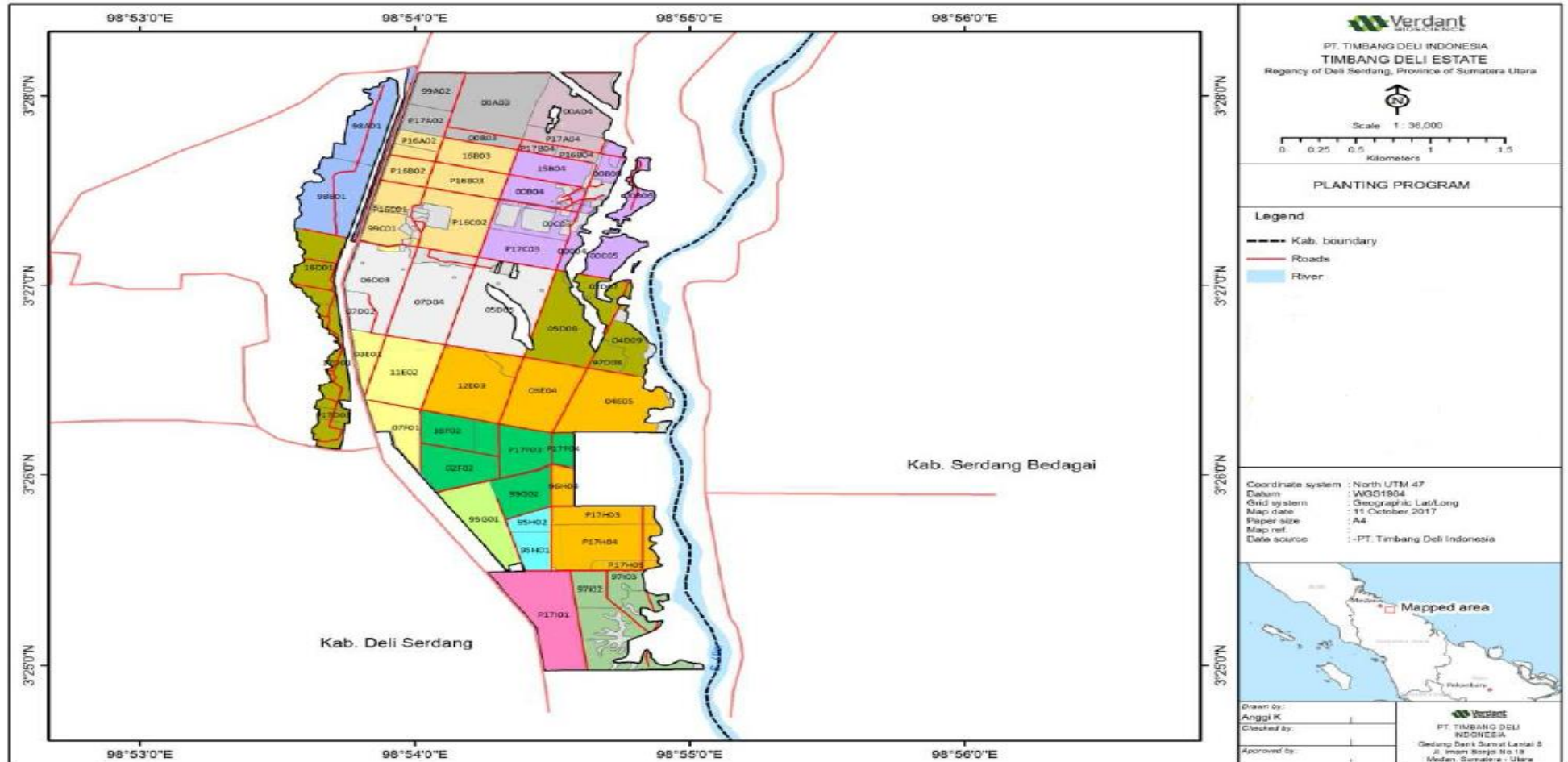
RSPO P&C Public Summary Report
Revision 14 (Aug 2022)



Appendix D: Estate Feld Map
Bukit Maradja Estate and Kerasaan Estate



Timbang Deli Estate



Appendix E: List of Smallholder Registered and/or sampled

Not Applicable

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