

RSPO PRINCIPLE AND CRITERIA PUBLIC SUMMARY REPORT

☐ Initial Assessment

☒ Annual Surveillance Assessment (2)

☐ Recertification Assessment (Choose an item.)

☐ Extension of Scope

Client Company Name / Parent Company: Koperasi Jasa Makarti
Client Company / Parent Company Address: Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia
Certification Unit: Koperasi Jasa Makarti
Location of Certification Unit: Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia
Date of Final Report: 14/10/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	Koperasi Jasa Makarti		
RSPO Membership Number	1-0328-21-000-00	Membership Approval Date	26/10/2021
Address	Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Koperasi Jasa Makarti		
Location / Address	Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia		
Website	-		
Management Representative	Mrs. Imfatul Hasanah	E-mail	ksumakarti@gmail.com
Telephone	+62 813 7263 421	Facsimile	-

2. Certification Information			
Certificate Number	RSPO 760518	Certificate Start Date	20/06/2022
Date of First Certification	20/06/2022	Certificate Expiry Date	19/06/2027
Scope of Certification	Production of Sustainable Oil Palm Fresh Fruit Bunches of Independent Smallholders		
Visit Objectives	<ul style="list-style-type: none"> Determination of the conformity of the client's management system, or parts of it, with audit criteria. Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2) <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 checked="" type="checkbox"/> Indonesia National Interpretation 2022 of the Independent Smallholder Standard 2019		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	n/a
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input checked="" type="checkbox"/> Milestone B <input type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
n/a			

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Koperasi Jasa Makarti (172 smallholder members)	Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555 Indonesia	1° 3' 32.51" N	116° 56' 22.51" E

5. Description of Supply Base					
New Planting Development	<input type="checkbox"/> No		<input type="checkbox"/> Yes		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Koperasi Jasa Makarti	435.77	-	-	435.77	100%
Total	435.77	-	-	435.77	100%
Note:					

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Koperasi Jasa Makarti	-	136.79	298.98	-	435.77	-
Total (ha)	-	136.79	298.98	-	435.77	-
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 (June 2023 – May 2024)	Actual (June 2023 – May 2024)		Forecast (June 2024 – May 2025)
		Previous license period (N/A)	Current license period (June 2023 – May 2024)	
Koperasi Jasa Makarti	9,148.80*	N/A	6,206.49	9,148.80**
Total	9,148.80*	6,206.49		9,148.80**

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Note:

*) Consequent after the suspension lifted, the certified volume of FFB production is based on the prorate while the FFB produced during the suspension period will not be taken into account. Therefore, the certified volume of FFB production during September 2023 – June 2024 is 6,861.60 MT

) Consequent after the suspension lifted, the certified volume of FFB production is based on the prorate while the FFB produced during the suspension period will not be taken into account. Therefore, the certified volume of FFB production **during August 2024 – May 2025 is 6,861.60 MT

8. Summary of Certified Tonnage of FFB (from other certified unit(s))

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (N/A)
		Previous license period (N/A)	Current license period (N/A)	
N/A		N/A	N/A	
Total		N/A		

Note: Not applicable for independent smallholder

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)

Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (N/A)
		Previous license period (N/A)	Current license period (N/A)	
N/A	N/A	N/A	N/A	N/A
Total				

Note: Not applicable for independent smallholder

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit

No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	N/A	N/A	N/A	N/A
TOTAL		N/A	N/A	N/A

Note: Not applicable for independent smallholder

10. Summary of Certified Tonnage (MT) (not applicable for ISS)

Estimated last year (N/A)	Actual (N/A)	Estimated last year (N/A)
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	Previous license period (N/A)	Current license period (N/A)	
FFB	FFB		FFB
N/A	N/A	N/A	N/A
	TOTAL	N/A	
CPO (OER: %)	CPO (OER: %)		CPO (OER: %)
N/A	N/A	N/A	N/A
	TOTAL	N/A	
PK (KER: %)	PK (KER: %)		PK (KER: %)
N/A	N/A	N/A	N/A
	TOTAL	N/A	

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	N/A	N/A	N/A
TOTAL		N/A	N/A
Note: Not applicable for independent smallholder			

11. Summary of Actual Volume sold					
Current License period (N/A)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	N/A	N/A	N/A	N/A	N/A
PK (MT)	N/A	N/A	N/A	N/A	N/A
Credits	N/A	N/A	N/A	N/A	N/A
Previous License period (N/A)					
CPO (MT)	N/A	N/A	N/A	N/A	N/A
PK (MT)	N/A	N/A	N/A	N/A	N/A
Credits	N/A	N/A	N/A	N/A	N/A
Note: Not applicable for independent smallholder					

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

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TOTAL	N/A	N/A
Note: Not applicable for independent smallholder		

11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A
Note: Not applicable for independent smallholder				

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
	N/A	N/A	N/A
TOTAL		N/A	N/A
Note: Not applicable for independent smallholder			

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
	N/A	N/A	N/A
TOTAL			N/A
Note: Not applicable for independent smallholder			

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (June 2023 – May 2024)			Actual (June 2023 – May 2024)			Forecast (June 2024 – May 2025)		
	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			9,148.80			6,206.49			9,148.80*
IS-CSPO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKE	N/A	N/A		N/A	N/A		N/A	N/A	
CSPK	N/A	N/A		N/A	N/A		N/A	N/A	
Note: from the pro-rate arrangement, the certified volume of FFB production during August 2024 – May 2025 is 6,861.60 MT									

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
1	Jun 2023*	831.24*	166.24	41.56	18.70	22.85
2	Jul 2023*	855.36*	171.07	42.76	19.24	23.52
3	Aug 2023*	801.17*	160.23	40.05	18.02	22.03
4	Sept 2023*	816.38*	163.27	40.81	18.36	22.45
5	Oct 2023	889.63	177.92	44.48	20.01	24.46
6	Nov 2023	858.92	171.78	42.96	19.32	23.62
7	Dec 2023	862.95	172.59	43.14	19.41	23.73
8	Jan 2024	809.02	161.80	40.45	18.20	22.24
9	Feb 2024	794.28	158.85	39.71	17.87	21.84
10	Mar 2024	658.18	131.63	32.90	14.80	18.09
11	Apr 2024	676.82	135.36	33.84	15.22	18.61
12	May 2024	656.69	131.33	32.83	14.77	18.05
TOTAL		9,510.64/ 6,206.49	1,902.12/1,241.29	475.53/310.32	213.98/139.64	261.54/170.67
Note: 1 mt = 1 credit *) Production during suspension period						

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (June 2023 – May 2024)							
Credits				914	-	114	-
Physical	-	-	-				
Previous License period (N/A)							
Credits				-	-	-	-
Physical	-	-	-				

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

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1	Felleskopet Agri SA	RSPO_PO1000006 642 Execution ID 14076; Order No.25604 dated 9 April 2024	-	914	-	-	-
2	S&B Foods Inc	RSPO_PO1000007 726 Execution ID 14001; Order no.24407 dated 23 January 2024	-	-	-	112	-
3	Achieve Now B.V	Execution ID 14007; Order No.25606 dated 9 April 2024	-	-	-	2	-
TOTAL			-	914	-	114	-

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)

Suite 29.01 Level 29, The Gardens North Tower,

Mid Valley City, Lingkaran Syed Putra,

59200 Kuala Lumpur, Malaysia.

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

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on 28, 29, 30 May and 1 June 2024. The audit programme is included as Section 2.3.

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

The Critical NC close out on-site assessment was conducted on 13-14 August 2024 and 9 October 2024. The audit programs are included in Section 2.3.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. Indonesia National Interpretation 2022 of the Independent Smallholder Standard 2019 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

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

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

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

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

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

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

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

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Certification)	Year 2 (ASA1)	Year 3 (ASA2)	Year 4 (ASA3)	Year 5 (ASA4)
Koperasi Jasa Makarti	X	X	X	X	X

Tentative Date of Next Visit: May 5, 2025 - May 8, 2025

Total Number of Mandays: 9

2.2 BSI Assessment Team

Name	Role	Competency
Pratama Agung Sedayu	Team Leader	<p>Education: Holds a bachelor's 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: 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 and Endorsed RSPO P&C Lead Auditor Course and Endorsed RSPO SCCS Lead Auditor Course, SMETA Requirements training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input checked="" type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Edy Widodo	Team Member	<p>Education: Holds a Bachelor Degree majoring Agricultural Technology from University of Padjadjaran, Bandung.</p> <p>Work Experience: 8 years working experience in palm oil industry as Agronomist and Assistant Manager in various companies. 9 year working experience as RSPO/ISPO auditor.</p> <p>Training attended:</p>

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		<p>Completed ISO 9001 Lead Auditor Course, ISPO endorsed auditor course, Understanding ISO 14001 training, Auditing ISO 14001: 2004 training, Endorsed RSPO Supply Chain Certification Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, SMETA Requirements Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Haikal Ramadhan Kharismansyah	Team Member	<p>Education: Holds a bachelor degree in majoring Plant Pest and Disease from Padjadjaran University.</p> <p>Work Experience: 3 Years working experience in oil palm industry as Agronomy Assistant. More than five years working experience as RSPO Auditor and RSPO Lead Auditor.</p> <p>Training attended: Completed Endorsed RSPO P&C Lead Auditor Training Course, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, ISO 9001:2008, ISO 14001 : 2015 Auditor/Lead Auditor Course, RSPO ISH Standard Training Course and Endorsed RSPO Supply Chain Lead Auditor Training Course.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English.</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input checked="" type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>

Accompanying Persons: Nil

2.3 Assessment Plan

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

Date	Time	Subjects	PS	EW	HR
Monday, 27/05/2024	05.10 – 08.45	Flight Jakarta – Berau	√	√	√
	08.45 – 14.00	Travel Berau – Muara Wahau/Kombeng	√	√	√
Tuesday, 28/05/2024	08.00 – 08.30	Opening meeting - Presentation by Group Manager Koperasi Jasa Makarti - Presentation by BSI Indonesia	√	√	√

Date	Time	Subjects	PS	EW	HR
	08.30 – 12.00	Stakeholder Consultation Konsultasi dengan pemangku kepentingan - Government agencies in Kutai Timur Regency - Local communities - Previous landowners	✓	✓	✓
	12.00 – 14.00	Break	✓	✓	✓
	14.00 – 16.30	Document Review <ul style="list-style-type: none"> Principle 1 Optimize productivity, efficiency, positive impacts and resilience Principle 2 Ensure legality, respect for land rights and community wellbeing Principle 3 Respect human rights, including worker's rights and conditions Principle 4 Protect, conserve and enhance ecosystems and the environment ICS requirements Internal Control System (ICS) requirements for Smallholder Groups 	✓	✓	✓
	16.30 – 17.00	Wash up meeting	✓	✓	✓
Wednesday, 29/05/2024	08.00 – 12.00	Field visit to 16 smallholder samples. Calculation of smallholder samples: $= \sqrt{172} \times 1.2$ (medium risk) $= 13.11 \times 1.2$ $= 15.73 \sim 16$ smallholder samples <ul style="list-style-type: none"> Field observation and interview with farmers and workers concerning the role of Group Manager and ICS team, best management practices for oil palm plantation, occupational health and safety, worker welfare, HCV management, environmental management, continual improvement, premium distribution, etc. 	✓	✓	✓
	12.00 – 14.00	Break	✓	✓	✓
	14.00 – 16.30	Continue document review	✓	✓	✓
	16.30 – 17.00	Wash up meeting	✓	✓	✓
Thursday, 30/05/2024	08.00 – 12.00	Continue Field visit to 16 smallholder samples. Calculation of smallholder samples: $= \sqrt{172} \times 1.2$ (medium risk) $= 13.11 \times 1.2$ $= 15.73 \sim 16$ smallholder samples <ul style="list-style-type: none"> Field observation and interview with farmers and workers concerning the role of Group Manager and ICS team, best management practices for oil palm plantation, occupational health and safety, worker welfare, HCV management, environmental management, continual improvement, premium distribution, etc. 	✓	✓	✓
	12.00 – 14.00	Break	✓	✓	✓

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	14.00 – 16.30	Continue document review	√	√	√
	16.30 – 17.00	Wash up meeting	√	√	√
Saturday, 01/06/2024	15.00 – 16.00	Closing Meeting •	√	√	√

NCR Verification

Date	Time	Subjects	PS
Tuesday, 13/08/2024	08.00 – 08.30	Opening meeting <ul style="list-style-type: none"> - Presentation by Group Manager Koperasi Jasa Makarti Presentasi dan penjelasan oleh Group Manager Koperasi Jasa Makarti - Presentation by BSI Indonesia Presentasi kegiatan audit oleh tim BSI Indonesia 	√
	08.30 – 10.00	Field visit <ul style="list-style-type: none"> - Field visit to verify the plantation condition after correction and corrective action plan implemented 	√
	10.00 – 12.00	NCR Review RSPO <ul style="list-style-type: none"> • 2497753-202405-M1 • 2497753-202405-M2 • 2497753-202405-M3 • 2497753-202405-M4 	√
	12.00 – 14.00	Break	√
	14.00 – 17.00	NCR Review RSPO <ul style="list-style-type: none"> • 2497753-202405-M5 • 2497753-202405-M6 • 2497753-202405-M7 • 2497753-202405-M8 • 2497753-202405-M9 • 2497753-202405-M10 	√
Wednesday, 14/08/2024	08.00 – 11.30	NCR Review ISPO <ul style="list-style-type: none"> • 2497753-202405-M11 • 2497753-202405-M12 • 2497753-202405-M13 • 2497753-202405-M14 	√

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Date	Time	Subjects	PS
	11.30 – 12.00	Closing Meeting Koperasi Jasa Makarti - Presentation by BSI Indonesia	✓

Date	Time	Subjects	PS
Wednesday, 09/10/2024	08.00 – 08.30	Opening meeting - Presentation by Group Manager Koperasi Jasa Makarti - Presentation by BSI Indonesia	✓
	08.30 – 12.00	NCR Review RSPO • 2497753-202405-M1 • 2497753-202405-M2 • 2497753-202405-M3 • 2497753-202405-M4 • 2497753-202405-M5 • 2497753-202405-M6 • 2497753-202405-M7	✓
	12.00 – 13.00	Break	✓
	13.00 – 16.30	NCR Review RSPO • 2497753-202405-M8 • 2497753-202405-M9 • 2497753-202405-M10 • 2497753-202405-M11 • 2497753-202405-M12 • 2497753-202405-M13 • 2497753-202405-M14	✓
	16.30 – 17.00	Closing meeting	✓

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
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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?	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	The certificate holder is independent smallholder group. Not applicable	Not Applicable

Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	The certificate holder is independent smallholder group. Not applicable	Not Applicable
Have there been any stakeholder (including NGO) consultation conducted?	The certificate holder is independent smallholder group. Not applicable	Not Applicable

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.	The certificate holder is independent smallholder group. Not applicable	Not Applicable

Approved Time Bound Plan

The certificate holder is independent smallholder group. Not applicable

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 14 (fourteen) NC Critical; 0 (zero) Minor nonconformities and 1 (one) Opportunity For Improvement raised. The Koperasi Jasa Makarti Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment (not applicable for RSPO ISH standard/audit). The implementation of the Corrective Actions for the Critical Nonconformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	2497753-202405-M1	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	1.3 MSB Critical		
Statement of Nonconformity:	<p>ISH organization has not been able to show sufficient evidence that it has implemented GAP on its land plots consistently; furthermore not all members of the ISH organization can show sufficient evidence of having recorded FFB accurately.</p> <p>This is recurring NC Critical</p>		
Requirement Reference:	<p>MS-B Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.</p>		
Objective Evidence:	<p>Good Agricultural Practices Based on field observation during the audit activities carried out, several conditions were found as follows:</p> <ul style="list-style-type: none"> • There is blanket spraying on land plots of Boediono (2 plots), Parino and Sunarto while the organization has a policy for selective spraying and prohibition of blanket spraying • There is an uncontrolled condition of "bulu babi" (Clidemia hirta) on Joko Susilo plot <p>FFB production Record Based on the results of verification of the production database and FFB records, abnormal yields were found and no justification demonstrated. Sampled production record: Ketut Mastra; forecast 44.75 ton/year (2 Ha); actual 76.40 ton/year (38.20 ton/Ha) I Wayan Suarba; forecast 18.60 ton/year (0.85 Ha); actual 36.83 ton/year (43.33 ton/Ha) Anton Nasution 1; forecast 21.36 ton/year (1 Ha); actual 35.41 ton/year/Ha Anton Nasution 2; forecast 22.41 ton/year (1 Ha); actual 32,59 ton/year/Ha</p>		
Corrections:	1. Stop blanket spraying in Budiono, Parino, Sunarto's land and then issue warning through statement letter to stop blanket spraying and start selective		

	<p>weeding/spraying on their land.</p> <ol style="list-style-type: none"> 2. Conduct selective weeding/spraying for Clidemia hirta weed on Joko Susilo's land as per cooperative SOP 3. Smallholder group ensure only FFB coming from certified land parcel calculated 4. Provide Good Agriculture Training practice for smallholders 5. Smallholder sign commitment to stop blanket spraying 6. Smallholder attach weighing notes in FFB docket <p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Based on field visit and interview with Budiono, Parino and Sunarto - they have stop blanket spraying practice since the last spraying application. Furthermore, issued warning by ICS and cooperative "Surat Pernyataan Komitmen" signed by Budiono, Parino, Sunarto on 13 August 2024 to stop blanket spraying. 2. Based on field visit and interview with Joko Susilo - he has started to spray the Clidemia hirta weed using Round Up and Ally. The weed control is work in progress during verification visit. Sighted "Berita Acara Kunjungan Lapangan Tim K3, NKT, PHT dan Darurat Api" dated 27 August 2024. 3. Production summary/recapitulation evident for June 2024 separating calculation only for certified smallholder blocks: Anton Nasution, I Wayan Suarba, Ketut Mastra. 4. Good Agriculture Practice training for all smallholder member carried out 21 August 2024. Sighted "Berita Acara Pelatihan Good Agriculture Practice (GAP) Koperasi Jasa Makarti dated 21 August 2024. The GAP training attended by 21 smallholder member. 5. Smallholder member signed statement letter to not perform blanket spraying from Budiono, Parino, Sunarto are evident. In addition, "Surat Pernyataan" signed by Sakim dated 14 August 2024 stating he will not perform blanket spraying. 6. Smallholder member includes the field weighing notes into the FFB delivery docket evident for Anton Nasution, I Wayan Suarba, Ketut Mastra for period of June 2024.
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Smallholder member does not have the skill to manage their land parcel in effective manner 2. Smallholder has not fully committed in fulfilling the RSPO ISH standard requirement 3. Cooperative and ICS has not fully inventory all weighing notes from smallholder
Corrective Actions:	<ol style="list-style-type: none"> 1. OHS team, IPM team, Fire fighting team record in Field Visit logbook for checking minimum every 3 months to ensure smallholder does not practice blanket spraying; 2. Database team, documentation team, sales team verifies weighing notes attached to every time handing over weighbridge ticket from POM; 3. Cooperative and ICS team prepared field visit schedule to smallholder area on routine manner, to ensure smallholder has managed the land parcel as per RSPO standard. <p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Field Visit logbook Sighted "Berita Acara Kunjungan Lapangan Tim K3, NKT, PHT dan Darurat Api" dated 27 August 2024. The field check to ensure no blanket

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	<p>spraying carried out for 20 smallholdre members.</p> <p>2. Database and Sales Team has ensure the field weighing notes attached to FFB delivery docket and POM's weighbridge ticket before recording into FFB production and sales summary/recapitulation - period June 2024. Cooperative demonstrated the mill weighbridge record vs field weighing for Alimun, Anton Nasution, Roin Husyudi.</p> <p>3. Field Visit logbook "Berita Acara Kunjungan Lapangan" dated 27 August 2024 to check SOP implementation for 18 smallholders dated 27 August 2024.</p>
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action.

Non-conformity			
NCR Ref #	2497753-202405-M2	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	2.1 MSA Critical		
Statement of Nonconformity:	<p>Some smallholder sampled cannot demonstrate evidence transfer of legal ownership of the land.</p> <p>This is recurring NC Critical</p>		
Requirement Reference:	<p>MS-A Smallholders can demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right.</p>		
Objective Evidence:	<p>Based on document review, audit team found:</p> <p>Gede Antara MKT.231.04.029.191</p> <ul style="list-style-type: none"> - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.162; I Wayan Kota; land in Jakluay; 22,020 m2" dated 3 September 2001 – from survey plan No.168. - No evidence of transfer <p>Juwito MKT.246.04.129.028</p> <ul style="list-style-type: none"> - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.538; Bahri; land in Jakluay/Sidodadi; 19,800 m2" dated 9 October 2001 – from survey plan No.538. Complemented with sketch map scale 1:2000 for land parcel No.538. - No land transfer <p>M. Haerani MKT.018.04.063.142</p> <ul style="list-style-type: none"> - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.571; Andi Hasanuddin; land in Jakluay/Sidodadi; 20,000 m2" dated 9 October 2001 – from survey plan No.571. Complemented with sketch map scale 1:2000 of land parcel No.571. - No evidence of transfer 		
Corrections:	<p>1. Completing the land transfer letter upon legal ownership of the land:</p> <ul style="list-style-type: none"> a. I Wayan Kota to Gede Antara, b. Bahri to Juwito, c. Andi Hasanudin to M.Haerani, <p>2. Cooperative and ICS team coordinating to Sidomulyo Village Authority on land</p>		

	<p>transfer letter.</p> <p>Evidence verified:</p> <p>1. Statement letter from Sidomulyo village to the land transfer letter upon legal ownership of the land: I Wayan Kota to Gede Antara; has been demonstrated; as per "Surat Desa Sidomulyo – Surat Penunjukan Ahli Waris No.B-500.13.1/DS-SDM-KB" dated June 2024, from Jro Mangku Wayan Kota to next of kin Gede Antara</p> <p>from Nuryati to Juwito.Bahri to Juwito; as per "Surat Keterangan Pelimpahan Atas Tanah Hak Milik" dated 2 December 2020</p> <p>Andi Hasanudin to M.Haerani as per "Surat Penukaran Lahan Usaha I dan Lahan Usaha II" between Haerani and Darwadi, dated 17 November 1998.</p> <p>And subsequently "Surat Keterangan Pelimpahan Atas Tanah Hak Milik" dated 2 December 2020 from Andi Hasanudin to Darwadi.</p> <p>2. Minutes of coordination Group Manager Koperasi Jasa Makarti to Sidomulyo village head dated 13 July 2024 evident;</p>
Root Cause Analysis:	Database unit has not implement its role to verifies and validates the document from each smallholder member.
Corrective Actions:	<p>1. Cooperative and ICS team prepare schedule and provide guidance on monthly basis to ensure each unit under ICS carrying out its function appropriately</p> <p>2. Cooperative and ICS team conduct data monitoring every 3 months and communicating to village authority to provides support with regards to legal ownership of land.</p> <p>Evidence verified:</p> <p>1. Schedule for ICS database guidance and the Smallholder member document requirement cross check evident as in "Rencana Program ICS Sosialisasi (Training & Monitoring) Tahun 2024" – prepared August 2024;</p> <p>2. ICS has reviewed and update the land transfer from Budiono to Sukardi as per "Berita Acara Koordinasi dengan Kepala Desa terkait Cross Chek Data Perubahan Pelimpahan Pemilikan Lahan per 3 bulan Koperasi Jasa Makarti" dated 13 July 2024;</p>
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M3	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	2.3 E, MSA, MSB Critical		
Statement of Nonconformity:	<p>Simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan" was not completed for sampled smallholder members.</p> <p>This is recurring NC Critical</p>		

Requirement Reference:	<p>Eligibility Smallholders declare any existing disputes on the land commit to resolving said disputes and provide information on the current status of those disputes (if any) (refer to indicator 1.1E / Appendix 1).</p> <p>MS-A There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involved.</p> <p>MS-B There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involved.</p>
Objective Evidence:	<p>Based on document review:</p> <p>Joko Susilo MKT.154.04.054.315 - section 3 no signature no date; section 4 conflict status not indicated; section 6A no signature no date; section 7 signed by Group Manager but no date, not signed by village authorities and cooperative chairman</p> <p>Mariyo MKT.168.04.079.263 - no information on subject of ownership, no information on object of ownership, no information on type of ownership, no information on source of ownership, no information on history of land use; section 4 conflict status not indicated; section 7 no signature from Group Manager and no date, no signature from village authorities.</p> <p>Budi MKT.046.04.019.012 - Smallholder member has not prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan".</p> <p>Sunarto MKT.206.04.096.144 - section 4 no conflict status informed; section 7 signed Group Manager but no date.</p> <p>Harkono MKT.150.04.044.261 - no information on land boundary,</p> <p>Roin Husyudi MKT.125.04.156.282 - no information on land boundary, no information on subject of ownership, no information on object of ownership, no information on type of ownership, no information on source of ownership, no information on history of land use; section 3 no signature no date; section 4 no conflict status informed; section 6A no signature no date no signature from village authorities.</p> <p>Sukardi MKT.204.04.160 - section 4 no conflict status informed; section 7 signed Group Manager but no date,</p> <p>M Suhardi MKT.148.04.150.290 & MKT.148.04.150.291 - no information on land boundary, no information on source of ownership,</p> <p>Alimun MKT.105.04.009.283 - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Sunarto" not available.</p>

	<p>Wahyu Riyadi MKT.216.04.133.115 - no information on land boundary, section 4 no conflict status informed; M. Haerani MKT.018.04.063.142 - section 3 signed by M Haerani but no date; section 4 no conflict status informed;</p>
Corrections:	<p>1. Lack of explanation and guidance by ICS Team to smallholder member related to how fulfilling simplified FPIC form 2. Cooperative and ICS team did not conduct verification and validation on existing simplified FPIC form</p>
Root Cause Analysis:	<p>1. Carrying out verification and validation on how to complete simplified FPIC form; 2. Cooperative and ICS verify and assist to fill out incomplete simplified FPIC form; 3. Cooperative and ICS sign and provide dates on incomplete simplified FPIC form;</p> <p>Evidence verified: 1. ICS team provided guidance on how to complete simplified FPIC form "Berita Acara Pendampingan dan Penjelasan Sejarah Pengungkapan dan Konflik Lahan Koperasi Jasa Makarti" dated 13 July 2024. 2. ICS team made cross check and rectify smallholder member document "Berita Acara Cross Chek dan Program perbaikan Dokumen Anggota" dated 21 August 2024.</p>
Corrective Actions:	<p>1. Cooperative and ICS conduct routine checking once per month for smallholder member documents are correct and accurate 2. Prepare schedule for cross checking and schedule for revision/rectification of incomplete smallholder member database.</p> <p>Evidence verified: 1. ICS performed cross checking for smallholder member documents on 21 August 2024. The document check performed for 172 smallholder members. 2. ICS prepared plan to perform cross checking and rectify smallholder member documentation "Jadwal Cross Chek dan Perbaikan Dokumen Anggota Internal Control System (ICS) Koperasi Jasa Makarti Tahun 2024" whereby there's 16 document check points that will be cross examined on monthly basis.</p>
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M4	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	2.4 MSA Critical		

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Statement of Nonconformity:	Smallholder training record on how to conduct a simplified FPIC approach was fraudulent.
Requirement Reference:	MS-A Smallholders complete training on how to conduct a simplified FPIC approach.
Objective Evidence:	ISH organization claimed they conducted FPIC & HCV training for smallholder member 5-6 February 2024. In the training attendance list stated sampled smallholder Wahyu Riyadi, Jabat Hutagaol, Hamid attended the training with signature. However, based on interview and verification with sampled smallholder, Wahyu Riyadi lived in Java, Jabat Hutagaol lived in Bontang and did not return to village for training on date; Hamid admitted he has not joined any training/field day.
Corrections:	Cooperative and ICS team carry out and schedule field day/training day for smallholder member that missed and/or has not present during field day/training day; Evidence verified: ICS prepared schedule for field day/training "Rencana Program ICS Sosialisasi (training & monitoring) tahun 2024" prepared August 2024.
Root Cause Analysis:	1. Not all smallholder member attend field day/training day carried out by Cooperative and ICS team; 2. Smallholder member presence in field day/training day was not in accordance to Cooperative procedure because attended by caretaker.
Corrective Actions:	Cooperative and ICS carry out socialization the benefit of field day/training day through social media or printed material (banner to persuade member to join field day/training day); Evidence verified: ICS printed out banner to persuade smallholder member to join field day/training day.
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M5	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	3.5 MSB Critical		
Statement of Nonconformity:	Based on interview and field visit, some workers and smallholder member admitted they did not use hand glove when performing herbicide sprayer, despite regulated in MSDS and SOP for PPE use.		
Requirement Reference:	MS-B Workers, including smallholder family members, have access to safe working conditions and amenities that include:		

	<ul style="list-style-type: none"> • Safe and adequate housing, where applicable, • Access to basic first aid supplies • Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work. • Adequate drinking water • Access to toilets
Objective Evidence:	Based on interview and field visit, audit team found that caretaker at Jabat Hutagaol, worker at Wahyu Riyadi and sampled smallholder Gede Antara does not use glove when spraying herbicide. This is not in accordance to MSDS and SOP for PPE use.
Corrections:	<ol style="list-style-type: none"> 1. Provide hand glove to Gede Antara, worker/caretaker in Jabat Hutagaol and Wahyu Riyadi's plantation; 2. Cooperative and ICS provides minimum PPE (helmet, hand glove, rubber boot, masker); <p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Minutes of PPE handover (hand glove, rubber boot, masker, helmet) for Gede Antara, Jabat Hutagaol and Wahyu Riyadi signed 9 July 2024 2. Minutes of PPE handover to smallholder member has been demonstrated "Berita Acara Penyerahan Alat Pelindung Diri (APD) Koperasi Jasa Makarti dated 12 November 2024;
Root Cause Analysis:	Smallholder has not fully understand the importance of using PPE during plantation work as per cooperative procedure.
Corrective Actions:	<ol style="list-style-type: none"> 1. Cooperative and ICS, through regular meetings (every 3 months) and the first meeting 15-28 July 2024 (assisted by Solidaridad team - providing guidance) by each smallholder group communicating cooperative procedures to all smallholder and workers; 2. Cooperative and ICS, through regular meetings (every 3 months) and the first meeting 15-28 July 2024 (assisted by Solidaridad team - providing guidance) by each smallholder group communicating negative impact/risk of not using PPE - prepare PPE for each smallholder group when doing spraying activities; 3. Cooperative and ICS filling the field monitoring book "Buku Monitoring Lapangan" and conduct recording for smallholder member violation then giving Warning and/or Sanction as per ICS rules <p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Sighted "Berita Acara Sosialisasi SOP Komitmen dan Sosialisasi Dampak Negatif Tidak Menggunakan APD di Koperasi Jasa Makarti", dated 15-27 July 2024. The socialization explain negative impact if smallholder member does not use PPE, and the importance of GAP implementation. 2. Sighted communication for each smallholder group Sekartani "Daftar Hadir Sosialisasi SOP Komitmen dan Sosialisasi Dampak Negatif Tidak Menggunakan APD", dated 15 July 2024 – attended by 7 smallholder members. The socialization explain negative impact if smallholder member does not use PPE, and the importance of GAP implementation. Sighted communication for each smallholder group Mekartani "Daftar Hadir Sosialisasi SOP Komitmen dan Sosialisasi Dampak Negatif Tidak Menggunakan APD", dated 16 July 2024 – attended by 8 smallholder members. The

	<p>socialization explain negative impact if smallholder member does not use PPE, and the importance of GAP implementation.</p> <p>Sighted communication for each smallholder group Mekar Maju "Daftar Hadir Sosialisasi SOP Komitmen dan Sosialisasi Dampak Negatif Tidak Menggunakan APD", dated 20 July 2024 – attended by 12 smallholder members. The socialization explain negative impact if smallholder member does not use PPE, and the importance of GAP implementation.</p> <p>Sighted communication for each smallholder group Mekar Jaya "Daftar Hadir Sosialisasi SOP Komitmen dan Sosialisasi Dampak Negatif Tidak Menggunakan APD", dated 22 July 2024 – attended by 7 smallholder members. The socialization explain negative impact if smallholder member does not use PPE, and the importance of GAP implementation.</p> <p>Sighted communication for each smallholder group Tunas Mekar "Daftar Hadir Sosialisasi SOP Komitmen dan Sosialisasi Dampak Negatif Tidak Menggunakan APD", dated 23 July 2024 – attended by 9 smallholder members. The socialization explain negative impact if smallholder member does not use PPE, and the importance of GAP implementation.</p> <p>Sighted communication for each smallholder group Sekar Sari "Daftar Hadir Sosialisasi SOP Komitmen dan Sosialisasi Dampak Negatif Tidak Menggunakan APD", dated 24 July 2024 – attended by 14 smallholder members. The socialization explain negative impact if smallholder member does not use PPE, and the importance of GAP implementation.</p> <p>Sighted communication for each smallholder group Harapan Tani "Daftar Hadir Sosialisasi SOP Komitmen dan Sosialisasi Dampak Negatif Tidak Menggunakan APD", dated 26 July 2024 – attended by 11 smallholder members. The socialization explain negative impact if smallholder member does not use PPE, and the importance of GAP implementation.</p> <p>3. Warning issued "Formulir Pelanggaran K3 Surat Teguran Tertulis Pelanggaran Peraturan Umum Keselamatan dan Kesehatan Kerja" for Jabat Hutagaol, dated 26 April 2024. Issue: not using hand glove when spraying.</p> <p>"Formulir Pelanggaran K3 Surat Teguran Tertulis Pelanggaran Peraturan Umum Keselamatan dan Kesehatan Kerja" for Gede Antara, dated 26 April 2024. Issue: not using hand glove when spraying; spraying against wind gust.</p> <p>"Formulir Pelanggaran K3 Surat Teguran Tertulis Pelanggaran Peraturan Umum Keselamatan dan Kesehatan Kerja" for Wahyu Riyadi, dated 26 April 2024. Issue: not using hand glove when spraying.</p>
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M6	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	4.6 MSB Critical		

Statement of Nonconformity:	<p>Not all members of the ISH organization have implemented a policy for managing used pesticide packaging in accordance with the established commitments and procedures.</p> <p>This is recurring NC Critical</p>
Requirement Reference:	<p>MS-B</p> <p>Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authorities.</p>
Objective Evidence:	<p>All member of Koperasi Jasa Makarti has signed smallholder declaration which in point 15 stated No burning for preparing land or pest control. Organization also have Procedure of Handling used packaging for Hazardous and Toxic Materials No : 15/SOP/ICS/MKT/III/024 dated March 2024 which in point 2 stated that used of packaging of hazardous material waste must not be buried, burned, or thrown carelessly, especially into rivers. However based on field observation to sampling plot owned by Hamid found that the burning of used pesticide packaging (Bablas, Round Up, Ally).</p>
Corrections:	<ol style="list-style-type: none"> 1. Cooperative and ICS ordering smallholder member Hamid to stop burning and/or burying hazardous waste; 2. Cooperative and ICS together with smallholder member Hamid to collect the hazardous waste on his land and his house. <p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Minutes of hazardous waste handling signed by Hamid – “Berita Acara Penghentian Pembakaran dan Pengumpulan Sampah Limbah B3 di Kebun Bapak Hamid” to stop waste burning and collect hazardous waste from Hamid oil palm plantation, dated 16 August 2024. 2. Minutes of hazardous waste collection from Hamid and Muh Tubin smallholder block, handover to cooperative hazardous waste warehouse, record in hazardous waste logbook evident
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Smallholder member under name Hamid did not carrying out hazardous waste collection as per cooperative rules; 2. Smallholder member has not realize the environmental impact from burning hazardous waste.
Corrective Actions:	<ol style="list-style-type: none"> 1. Cooperative and ICS through Hazardous Waste Unit prepare schedule (once per month) to conduct visit to Fertilizer Warehouse and Chemical Warehouse to record the outgoing material; 2. Cooperative and ICS, through regular meetings (every 3 months) and the first meeting 15-28 July 2024 (assisted by Solidaridad team - providing guidance) by each smallholder group communicating the negative impact from hazardous waste incorrect treatment to smallholders; 3. Cooperative, ICS assisted by PT. DSN conduct field day/training day and workshop (early September) in handling and collecting hazardous waste from smallholder 4. Cooperative and ICS filling the field monitoring "Buku Monitoring Lapangan" every month and update the status of hazardous waste collection. For those smallholder deviates from cooperative procedure shall be issued with warning and sanction as per ICS rules.

	<p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Schedule for field visit to chemical warehouse – “Berita Acara Penyusunan Jadwal Kunjungan Gudang Limbah B3 di Gudang Koperasi Jasa Makarti” dated 21 August 2024.; 2. Incoming and outgoing pesticide logbook made evident for period June - July 2024; 3. Picture of socialization evident “Berita Acara Sosialisasi SOP Pengelolaan Limbah B3 Koperasi Jasa Makarti” dated 26 July 2024 for SOP on hazardous waste handling. 4. Attendance list for hazardous waste handling socialization – “Berita Acara Sosialisasi Sekolah Lapang dan Workshop” dated 26 July 2024 the training material was provided and presented by partnering mill PT. DSN. The training attended by 30 smallholder members. 5. Field monitoring logbook to record hazardous waste handling to dedicated storage evident.
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M7	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	4.8 MSB Critical		
Statement of Nonconformity:	<p>ISH organization has not been able to show sufficient evidence that it has implemented the best management for pesticides as per the commitments and procedures that have been established.</p> <p>This is recurring NC Critical</p>		
Requirement Reference:	<p>MS-B Smallholders implement BMP for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B, or those listed by the Stockholm or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks.</p>		
Objective Evidence:	<p>Implementation of BMP in pesticide use is shown by several evidence, including:</p> <ul style="list-style-type: none"> • Commitment not to use pesticides class 1A or 1B and paraquat and those included in the Stockholm or Rotterdam convention (listed in the smallholder declaration) • Commitment not to carry out blanket spraying (listed in the Organization policy and Warning) • Commitment to manage used pesticide packaging waste (listed in the procedure for Handling Used Hazardous and Toxic Materials Waste Containers No: 15/SOP/ICS-MKT/III/2024) including stating that used pesticide packaging containers must not be buried, burned, or disposed of carelessly, especially into rivers. Used packaging is stored in a temporary waste storage area (Cooperative 		

	<p>Waste Warehouse)</p> <p>However, based on the results of field verification, several things were found, namely:</p> <ul style="list-style-type: none"> - Blanket spraying: Boediono (2 plots), Sunarto, and Parino - Burning \ of pesticide packaging containers on Hamid plot - Used pesticide packaging that is not stored in the Cooperative Warehouse on land owned by Muh. Tubin.
Corrections:	<ol style="list-style-type: none"> 1. Stop blanket spraying in Budiono, Parino, Sunarto's land and then issue warning through statement letter to stop blanket spraying and start selective weeding/spraying on their land. 2. Conduct checking and collecting the remaining hazardous waste in Hamid and Muh. Tubin's plantation and house; taking it to cooperative and handover it to be recorded and stored in hazardous waste storage; <p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Budiono, Parino, Sunarto signed a statement letter saying they will stop blanket spraying. "Surat Pernyataan Komitmen" signed by Budiono, Parino, Sunarto on 13 August 2024 to stop blanket spraying. 2. Minutes of hazardous waste collection from Hamid and Muh Tubin smallholder block, handover to cooperative hazardous waste warehouse, record in hazardous waste logbook evident "Berita Acara Pengumpulan Sampah Limbah B3 di Kebun Bapak Muh. Tubin" dated 16 August 2024; "Berita Acara Pengumpulan Sampah Limbah B3 di Kebun Bapak Hamid" dated 16 August 2024.
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Smallholder member has not fully understand the SOP for spraying; 2. Smallholder member has not fully understand the implementation of Good Agriculture Practice (GAP); 3. Smallholder has not collect and handover the empty herbicide container to cooperative's hazardous waste storage.
Corrective Actions:	<ol style="list-style-type: none"> 1. Cooperative and ICS, through regular meetings (every 3 months) and the first meeting 15-28 July 2024 (assisted by Solidaridad team - providing guidance) by each smallholder group communicating the negative impact from use of Paraquat to smallholders and workers; 2. Cooperative and ICS prepare a schedule for discussing SOP for smallholder minimum once every 3 months; 3. Guidance Team and Registration Team, through regular meetings (every 3 months) and the first meeting 15-28 July 2024 (assisted by Solidaridad team - providing guidance) by each smallholder group communicating the negative impact from blanket spraying to smallholders; 4. Cooperative and ICS prepare a schedule for training on GAP and hazardous waste handling to smallholder member 5. Cooperative and ICS through regular meetings (every 3 months) and the first meeting 15-28 July 2024 (assisted by Solidaridad team - providing guidance) by each smallholder group communicating the negative impact from hazardous waste and the negative impact to smallholders; 6. Cooperative and ICS record the field monitoring book "Buku Monitoring Lapangan" every month to record smallholder member making violation such as doing blanket spraying, not handing over the hazardous waste to be given warning and sanction as per ICS rules

	<p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Minutes of socialization negative impact the use of paraquat "Berita Acara Sosialisasi SOP Dampak Negatif Penggunaan Pesticida Berbahan Paraquat Koperasi Jasa Makarti" dated 26 July 2024, attended by 30 smallholder members. 2. Schedule "Jadwal Pembahasan SOP ke seluruh Anggota" prepared 21 August 2024. 3. Minutes of socialization negative impact blanket spraying "Berita Acara Sosialisasi SOP Dampak Semprot Total Koperasi Jasa Makarti" dated 26 July 2024, attended by 30 smallholder members. 4. Schedule "Jadwal Pembahasan SOP ke Seluruh Anggota" prepared 21 August 2024. 5. Minutes of socialization hazardous waste "Berita Acara Sosialisasi SOP Pengelolaan Limbah B3 Koperasi Jasa Makarti" dated 23 July 2024, attended by 25 smallholder members. 6. Evidence "Buku Pekebun Gede Antara No.MKT.231" and sanction letter "Formulir Pelanggaran K3 Surat Teguran Tertulis Pelanggaran Peraturan Umum Keselamatan dan Kesehatan Kerja" for Gede Antara, dated 26 April 2024. Issue: not using hand glove when spraying; spraying against wind gust.
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M8	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	A1.3 E, MSA, MSB Critical		
Statement of Nonconformity:	Group membership requirements were not consistently adhered.		
Requirement Reference:	E, MS-A, MS-B The group has membership requirements.		
Objective Evidence:	<p>Based on interview, field visit and document review, audit team found that sampled smallholder namely Wahyu Riyadi, Jabat Hutagaol domiciled in Java and Bontang – outside Kombeng. Based on membership regulation, the organization member's shall domiciled in the cooperative working area (Kombeng District).</p> <p>- SOP Manajemen kelembagaan Koperasi Petani No.13/SOP/ICS-MKT/III/2024", dated 14 March 2024. Section 3.1.7 Standar Pendaftaran Anggota – Member Registration Standard, stating the membership requirement point b. domiciled in the cooperative working area; e. able to carry out legal action.</p> <p>Based on interview and document review, audit team found that sampled smallholder namely Roin Husyudi and Alimun passed away since June 2023 and November 2023, however there is no exclusion and/or transfer of membership as regulated in ICS procedure on membership.</p> <p>- SOP Manajemen kelembagaan Koperasi Petani No.13/SOP/ICS-MKT/III/2024",</p>		

	<p>dated 14 March 2024. Section 3.1.7 Standar Pendaftaran Anggota – Member Registration Standard, stating the membership requirement point b. domiciled in the cooperative working area; e. able to carry out legal action.</p> <p>- SOP Manajemen kelembagaan Koperasi Petani No.13/SOP/ICS-MKT/III/2024", dated 14 March 2024. Section 3.1.10 Permohonan Keluar dari Keanggotaan – Application to exclude from membership, stating in point 4.a membership ended when member deceased</p> <p>Based on document review, audit team found a sampled member has not demonstrated transfer of legal ownership of land - but accepted as member for certification nonetheless:</p> <p>Gede Antara MKT.231.04.029.191</p> <p>- Land use certificate "Sertifikat Tanda Bukti Hak Milik No.162; I Wayan Kota; land in Jakluay; 22,020 m2" dated 3 September 2001 – No evidence of transfer Juwito MKT.246.04.129.028</p> <p>- Land use certificate "Sertifikat Tanda Bukti Hak Milik No.538; Bahri; land in Jakluay/Sidodadi; 19,800 m2" dated 9 October 2001 – from survey plan No.538. Complemented with sketch map scale 1:2000 for land parcel No.538. - No evidence of transfer</p> <p>M. Haerani MKT.018.04.063.142</p> <p>- Land use certificate "Sertifikat Tanda Bukti Hak Milik No.571; Andi Hasanuddin; land in Jakluay/Sidodadi; 20,000 m2" dated 9 October 2001 – from survey plan No.571. Complemented with sketch map scale 1:2000 of land parcel No.571. - No evidence of transfer.</p>
Corrections:	<ol style="list-style-type: none"> Completing the land transfer letter upon legal ownership of the land: <ol style="list-style-type: none"> I Wayan Kota to Gede Antara Bahri to Juwito Andi Hasanudin to M.Haerani Conduct verification and validation on completing smallholder member document requirement Update smallholder member's document for revision, update because of transfer of ownership and deceased smallholder member; Conduct review upon "Standard Operasional Prosedur Keanggotaan" - membership SOP for smallholder member lived outside Sidomulyo village. <p>Evidence verified:</p> <ol style="list-style-type: none"> Statement letter for land transfer letter upon legal ownership of the land: I Wayan Kota to Gede Antara; Bahri to Juwito; Andi Hasanudin to M.Haerani evident Smallholder member document verification checklist evident for period June 2024 ICS has updated the deceased smallholder member; update the information of land transfer from Budiono to Sukardi; Membership procedure "SOP Keanggotaan" has been revised
Root Cause Analysis:	<ol style="list-style-type: none"> The land transfer letter upon legal ownership of the land not available: <ol style="list-style-type: none"> I Wayan Kota to Gede Antara Bahri to Juwito Andi Hasanudin to M.Haerani ICS has not fully completed the document verification as per Cooperative and ICS rules

	3. Has not updated smallholder database continuously 4. SOP of Cooperative Membership has not been review
Corrective Actions:	<p>1. Completing the legal ownership of the land documents; 2. Update and cross check smallholder member document continuously during smallholder member verification and validation to ensure the document from smallholder member completed and meeting Cooperative requirements; 3. Conduct smallholder member document review against "Standard Operasional Prosedur Keanggotaan" - membership procedure, every month.</p> <p>Evidence verified: 1. ICS has updated the deceased smallholder member; update the information of land transfer from Budiono to Sukardi; 2. Smallholder member document verification checklist evident for period June 2024 3. Minutes of SOP review and revision dated 23 July 2024.</p>
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M9	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	A2.3 MSB Critical		
Statement of Nonconformity:	<p>1. The organization has not been able to show sufficient evidence that the planned training has been followed by all members.</p> <p>2. Members of the Koperasi Jasa Makarti have not been able to show sufficient evidence of having a good understanding of ISH standard group management and certification requirements, including awareness on BMP, HCV, Environmental protection, social welfare of workers, and business operations.</p>		
Requirement Reference:	<p>MS-B All members attended training and can demonstrate understanding of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations.</p>		
Objective Evidence:	<p>Verification result to the plans and realization of the Koperasi Jasa makrti training for the 2024 period, several things were found as follows: 1. There are members who did not attend all the training carried out by the Organization during the period February – March 2024 (7 Field Schools), namely: - Harapan Tani Group: I Made Sutama, Nur Adi Rahman - Maju Lancar Group: Amat Budiyanto, Gutul Purwanto - Mekar Tani: M. Suhardi 2. Interview result with 16 sample smallholder/representatives of sample smallholder found that lack of understanding regarding ISH standards, group management and certification requirements, including awareness on BMP, HCV, Environmental protection, social welfare of workers, and business operations.</p>		

Corrections:	<p>1. Prepare schedule to provide information/material from field day/training day to smallholder member that has never attend; with regards to BMP, HCV, environmental protection, worker welfare and cooperative business operation;</p> <p>2. Conduct test as measurement of understanding.</p> <p>Evidence verified:</p> <p>1. Schedule to provide information/material from field day/training day to smallholder member that has never attend; with regards to BMP, HCV, environmental protection, worker welfare and cooperative business operation - Schedule "Jadwal Pembahasan SOP ke seluruh Anggota" prepared 21 August 2024.</p> <p>2. Smallholder questionnaire – as in post test "Post-test Pelatihan Kebijakan NDPE" for 10 smallholder members attended the training.</p>
Root Cause Analysis:	Smallholder member has not realized the importance of field day/training day.
Corrective Actions:	<p>1. Cooperative and ICS will issue invitation one week ahead of field day/training day;</p> <p>2. Cooperative and ICS will prepare schedule of field day/training day on the same day as smallholder group's meeting schedule for HCV material dissemination;</p> <p>3. Cooperative and ICS conduct monitoring and evaluation once per month and report in HCV Field Monitoring Report.</p> <p>Evidence verified:</p> <p>1. Field day invitation "Surat Undangan Sekolah Lapang No.4125/KMT-SDM/15/VIII/2024" dated 15 August 2024; for field day planned 21 August 2024.</p> <p>2. Schedule of field day/training day on the same day as smallholder group's meeting schedule - Schedule "Jadwal Pembahasan SOP ke seluruh Anggota" prepared 21 August 2024.</p> <p>3. Field monitoring logbook - Evidence "Buku Pekebun Gede Antara No.MKT.231" and sanction letter "Formulir Pelanggaran K3 Surat Teguran Tertulis Pelanggaran Peraturan Umum Keselamatan dan Kesehatan Kerja" for Gede Antara, dated 26 April 2024. Issue: not using hand glove when spraying; spraying against wind gust.</p>
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M10	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	B1.1 MSA, MSB Critical		
Statement of Nonconformity:	<p>The internal audit carried out in January 2024 is not effective.</p> <p>This is recurring NC Critical</p>		
Requirement Reference:	<p>MS-A</p> <p>The ICS is implemented and an internal audit is conducted for at least half of the group members and all audit findings are closed</p>		

	<p>MS-B</p> <p>The ICS is implemented and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.</p>
Objective Evidence:	<p>Based on interview with sampled smallholder member: Gede Antara stated he never experience or participated in internal audit; Jabat Hutagaol dan Wahyu Riyadi was not staying in Kongbeng, however there are record of their internal audit carried out with signed checklist.</p> <ul style="list-style-type: none"> - Internal audit checklist "Form Pertanyaan Audit Internal – Hamid 27" by internal auditor Nur Adi, dated 1 January 2024. Question No.5 related to training for smallholder ticked not comply, the statement informing he never attended training – but no NC issued. Question No.41 and 42 related to HCV and RTE species protection ticked comply while the sampled smallholder admitted he never heard the terms HCV and cannot describe RTE species listed by ISH organization; Question No.74 related to hazardous waste handling ticked comply, while the sampled smallholder admitted he sometimes burned down empty chemical container at the back of house; Question No.82 related to minimum wage for Kutai Timur ticked comply while the sampled smallholder admitted he does not know the minimum wage; Question No.86 and 87 related to discrimination and forced labour ticked comply while the sampled smallholder admitted he never heard the terms discrimination and forced labour. - Internal audit checklist "Form Pertanyaan Audit Internal – Wayan Wirya" by internal auditor Noldi HP, dated 10 January 2024. No NC finding issued. Question No.82 related to minimum wage for Kutai Timur ticked comply while the sampled smallholder admitted he does not know the minimum wage; Question No.86 and 87 related to discrimination and forced labour ticked comply while the sampled smallholder admitted he never heard the terms discrimination and forced labour; - Internal audit checklist "Form Pertanyaan Audit Internal – Joko Susilo" by internal auditor Nur Adi, dated 10 January 2024. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. - Internal audit checklist "Form Pertanyaan Audit Internal – Mariyo" by internal auditor Noldi HP, dated 10 January 2024. No NC finding issued. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. - Internal audit checklist "Form Pertanyaan Audit Internal – Budi" by internal auditor Anas Mahfudzi, dated 1 January 2024. No NC finding issued. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. - Internal audit checklist "Form Pertanyaan Audit Internal – Sunarto" by internal auditor Nur Adi, dated 2 January 2024. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. - Internal audit checklist "Form Pertanyaan Audit Internal – Roin Husyudi" by internal auditor Noldi HP, dated 10 January 2024. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. Question No.74 related to hazardous waste disposal ticked comply while based on interview the sampled smallholder has never returned the empty herbicide container to cooperative, as required by internal procedure. Signature available while he deceased in 2023. - Internal audit checklist "Form Pertanyaan Audit Internal – Alimun" by internal auditor Nur Adi, dated 5 January 2024. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not

	<p>demonstrated the FPIC form. Signature available while he deceased in 2023.</p> <ul style="list-style-type: none"> - Internal audit checklist "Form Pertanyaan Audit Internal – Jabat Hutagaol" by internal auditor Anas M, dated 5 January 2024. Question No.88 related to work agreement with worker ticked comply while the sampled smallholder and the worker has not signed work agreement. There is a signature from Jabat Hutagaol, however, he was reside in Bontang and was not interviewed during internal audit. - Internal audit checklist "Form Pertanyaan Audit Internal – Wahyu Riyadi" by internal auditor Anas M, dated 10 January 2024. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. Question No.88 related to work agreement with worker ticked comply while the sampled smallholder and the worker has not signed work agreement. There is a signature from Wahyu Riyadi, however, he was reside in Java and was not interviewed during internal audit. - Internal audit checklist report 2023 for Gede Antara was not available for check. - Internal audit checklist "Form Pertanyaan Audit Internal – Juwito" by internal auditor Anas M, dated 2 January 2024. No findings. Question No.17 on worker payment record ticked as not comply but no NC finding issued. Question No.15 related to STD-B for his land ticked comply while based on document review, he has not submitted 1 STD-B document.
Corrections:	<ol style="list-style-type: none"> 1. Cooperative and ICS conduct socialization on HCV, FPIC, STD-B, SPPL to smallholder members; 2. Prepare schedule for socialization, coordinates and carrying out internal audit again (re-audit) 3. Cooperative and ICS prepare schedule and interview to obtain understanding on task and responsibility of each ICS team. <p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Attendance list, Socialization minutes, socialization material on HCV, FPIC, STD-B, SPPL to smallholder members – "Berita Acara Sosialisasi HCV, NKT, FPIC, STDB, SPPL Koperasi Jasa Makarti" dated 16 July 2024; 2. Internal audit schedule – "Jadwal Sosialisasi Kegiatan Audit Internal Koperasi Jasa Makarti" and "Berita Acara Sosialisasi Perbaikan Audit kepada Seluruh Anggota" dated 2 July 2024; 3. Schedule and interview to obtain understanding on task and responsibility of each ICS team – "Jadwal Wawancara terkait Tugas Pokok dan Fungsi dan Hasil Evaluasi dari Tiap Unit ICS Koperasi Jasa Makarti"
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Internal Audit by ICS team was not optimized 2. Lack of coordination and cooperation by ICS team in synchronizing smallholder member database 3. Database Team has not carrying out their function
Corrective Actions:	<ol style="list-style-type: none"> 1. Cooperative and ICS prepare schedule for Internal Audit. 2. Cooperative and ICS through Guidance and Registration Team conduct socialization and coordinating Internal Audit activity to ICS member and smallholder members; 3. Cooperative and ICS prepare evaluation to Internal Auditor every 3 months; 4. Cooperative and ICS prepare schedule to align with smallholder group meeting plan, to conduct socialization on how to filling up and update simplified FPIC form; 5. Cooperative and ICS through Database Team conduct cross check and update document every 1 month for existing smallholder member;

	<p>6. Cooperative and ICS through Database Team conduct verification and validation once per month before filing into smallholder member folder;</p> <p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Prepared schedule for Internal Audit – “Jadwal Kegiatan Audit Internal Koperasi Jasa Makarti”; 2. Socialization and coordinating Internal Audit activity to ICS member and smallholder members – “Berita Acara Sosialisasi Rencana Pelaksanaan Kegiatan Audit Internal dan Sosialisasi Pengisian Formulir Pengungkapan Sejarah Penguasaan dan Konflik Lahan Koperasi Jasa Makarti” dated 19 – 23 August 2024, attended by all smallholder members; 3. Evaluation to Internal Auditor every 3 months – “Jadwal Evaluasi Unit Pelaksana Internal Control System (ICS) Koperasi Jasa Makarti) – tahun 2024”; 4. Schedule to align with smallholder group meeting plan, to conduct socialization on how to filling up and update simplified FPIC form – “Berita Acara Sosialisasi Rencana Pelaksanaan Kegiatan Audit Internal dan Sosialisasi Pengisian Formulir Pengungkapan Sejarah Penguasaan dan Konflik Lahan Koperasi Jasa Makarti” dated 19 – 23 August 2024, attended by all smallholder members; 5. Cross check and update document every 1 month for existing smallholder member - Smallholder member document verification checklist evident for period June 2024; 6. Verification and validation once per month before filing into smallholder member folder - “Jadwal Cross Chek dan Perbaikan Dokumen Anggota Internal Control System (ICS) Koperasi Jasa Makarti Tahun 2024” whereby there's 16 document check points that will be cross examined on monthly basis; Smallholder member document verification checklist evident for period June 2024
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M11	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	B1.2 Critical		
Statement of Nonconformity:	<p>Koperasi Jasa Makarti has not been able to show sufficient evidence that the basic information, production data, and legal documentation it has are fully updated and in accordance with actual conditions.</p> <p>This is recurring NC Critical</p>		
Requirement Reference:	<p>Eligibility - MS-A - MS-B</p> <p>Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager</p>		
Objective Evidence:	<p>Results of document review, interviews and field observation, several conditions were found, as follows:</p> <ul style="list-style-type: none"> • There is land owned by a farmer (Boediono) that has been traded but has not been recorded by the organization so that the farmer database has not been 		

	<p>updated according to actual conditions</p> <ul style="list-style-type: none"> • There are members who have died, for example in the names of Roin Husyudi and Alimun since 2023 but have not been updated in the database. Meanwhile, in the Farmer Cooperative Institutional Procedure No.13/SOP/ICS-MKT/III/2024 March 2024 it is stated that when a member dies, membership ends • There is a difference hectareage between in land plot that recorded in the farmer database, for example for land owned by Gede Antara. In the database, it is written that the area of planted land is 2 Ha while the actual condition of the planted land is 1.5 Ha. • There is abnormal yields as explained in more detail in indicator 1.3 • The existence of incomplete information on farmers, for example: <ul style="list-style-type: none"> - Sukardi have not demonstrated Disclosure of Land Tenure and Land Use History - Members in the name of Juwito only have 1 SPPL while the lactual and owned is 2. In addition, STDB owned still by name of Nuryati and Partono. Land certificates owned still in the name of Robet and Bahri and there is no complete information on the transfer of rights - Members in the name of M Haerani land ownership certificate in the name of Andi Hasannudin and there is no information on the transfer of rights.
Corrections:	<ol style="list-style-type: none"> 1. Conduct confirmation to Budiono with regards to sales of his land and suspend the land parcel sold from certification membership; 2. Completing the land transfer process for <ol style="list-style-type: none"> a. From I Wayan Kota to Gede Antara b. From Bahri to Juwito c. From Andi Hasanudin to M. Haerani 3. Carrying out coordination regularly to village in case of transfer of land ownership and sales of land parcel; 4. Cooperative and ICS re-check the current smallholder member data and re-apply for STD-B under new ownership; <p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Database revision to suspend the certification membership for Sukardi – “Berita Acara Revisi Database Anggota Koperasi Jasa Makarti” dated 17 July 2024 whereby Budiyo deleted from smallholder database because his land sold to Sukardi; 2. Land transfer process statement letters: Statement letter from Sidomulyo village to the land transfer letter upon legal ownership of the land: I Wayan Kota to Gede Antara; has been demonstrated; as per “Surat Desa Sidomulyo – Surat Penunjukan Ahli Waris No.B-500.13.1/DS-SDM-KB” dated June 2024, from Jro Mangku Wayan Kota to next of kin Gede Antara from Nuryati to Juwito.Bahri to Juwito; as per “Surat Keterangan Pelimpahan Atas Tanah Hak Milik” dated 2 December 2020 from Nuryati to Juwito.Bahri to Juwito; as per “Surat Keterangan Pelimpahan Atas Tanah Hak Milik” dated 2 December 2020 from Andi Hasanudin to Darwadi. 3. Minutes of coordination Group Manager Koperasi Jasa Makarti to Sidomulyo village head dated 13 July 2024 evident;

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	4. Application for new STD-B – “Berita Acara Cross Check dan Program Perbaikan Dokumen Anggota” dated 21 August 2024
Root Cause Analysis:	1. Database unit has not perform well 2. Cooperative and Database Team has not updated the smallholder member document/data update 3. Lack of coordination from Cooperative and ICS to village authority on transfer of land and/or land purchase.
Corrective Actions:	1. Cooperative and ICS Manager coordinating and evaluating team performance, especially ICS database every 3 months; 2. Cooperative and ICS review and update (if applicable) the smallholder member database; 3. Cooperative and ICS coordinating with village authority discussing (any) transfer of land and/or land purchase; 4. Cooperative and ICS verifying and validating smallholder member database to ensure correct and accurate smallholder database. Evidence verified: 1. ICS and cooperative coordinating and evaluating team performance, especially ICS database every 3 months – “Jadwal Evaluasi Unit Pelaksana Internal Control System (ICS) Koperasi Jasa Makarti tahun 2024” ; 2. Update the smallholder member documentation once per month – dated 21 August 2024; 3. Minutes of coordination Group Manager Koperasi Jasa Makarti to Sidomulyo village head dated 13 July 2024 evident; 4. ICS and Cooperative conduct verification and validation for all smallholder member document every 3 months – “Berita Acara Kelengkapan Data” dated 21 August 2024.
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M12	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	C2.1 Critical		
Statement of Nonconformity:	There has been no evidence of an annual review of the established management plan, furthermore the group manager has not completely demonstrate smallholder’s compliance with RSPO ISH standard.		
Requirement Reference:	MS-A The group management plan is implemented and reviewed at least annually. MS-B The group manager demonstrates the group’s compliance with this ISH Standard.		
Objective Evidence:	The organization shows the Annual Members Meeting (RAT) for the 2023 period held on 2 March 2024 as a form of annual evaluation of the Cooperative Work		

	<p>Plan. However, in the RAT there has been no discussion of the Long-term work plan for the 2020-2024 period, for example related to replanting savings, cooperation with banks, the appointment of spraying team, and road maintenance.</p> <p>Results of field visits and document verification, it is known that the Group Manager has not been able to fully demonstrate the group compliance with ISH standards, for example, as indicated by:</p> <ol style="list-style-type: none"> 1. Sampling smallholders named Wahyu Riyadi, Jabat Hutagaol, Joko Susilo and Mariyo were not present during the audit process 2. Blanket spraying was still found on the plots of land owned by the smallholder 3. There are still smallholder who have not stored used pesticide packaging in the Cooperative warehouse 4. There are still members who burn used pesticide packaging 5. Changes in land ownership/membership status that are not reported to the organization. 6. There are members who do not domiciled in the area around the Cooperative's operations
Corrections:	<ol style="list-style-type: none"> 1. Conduct meeting and discuss cooperative long term business plan "Program Jangka Panjang Koperasi"; 2. Stop blanket spraying in Budiaono, Parino, Sunarto's land and then issue warning through statement letter to stop blanket spraying and start selective weeding/spraying on their land; 3. Collect and handover remaining hazardous waste storage to cooperative; 4. Review the membership procedure "SOP Keanggotaan"; 5. Conduct improvement on information dissemination related audit to smallholder member; <p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Review upon cooperative long term business plan "Program Jangka Panjang Koperasi" – as per "Berita Acara Review Program Jangka Panjang Koperasi Jasa Makarti" dated 20 July 2024. The review for period 2021-2026; 2. Stop blanket spraying in Budiono, Parino, Sunarto's land and Statement letter signed by "Surat Pernyataan Komitmen" signed by Budiono, Parino, Sunarto on 13 August 2024 to stop blanket spraying; 3. Collecting and handover remaining hazardous waste storage to cooperative has been done - "Berita Acara Pengumpulan Sampah Limbah B3 di Kebun Bapak Muh. Tubin" dated 16 August 2024; "Berita Acara Pengumpulan Sampah Limbah B3 di Kebun Bapak Hamid" dated 16 August 2024; 4. Review and revision to membership procedure "SOP Keanggotaan" done; 5. Socialization of Information Distribution Improvement – "Berita Acara Sosialisasi Audit Internal Koperasi Jasa Makarti" dated 22 July 2024;
Root Cause Analysis:	<ol style="list-style-type: none"> 1. The business plan has not been discussed during Annual Member Meeting/"Rapat Anggota Tahunan" for fiscal year 2023; 2. Some smallholder (Wahyu Riyadi, Jabat Hutagaol, Joko Susilo, Mariyo) has low commitment 3. Not all smallholder member discipline/consistent in sending or handover the empty pesticide container to cooperative hazardous waste storage; 4. Wahyu Riyadi and Jabat Hutagaol was not lived in cooperative area. Joko Susilo and Mariyo was misinformed during audit activity.
Corrective Actions:	<ol style="list-style-type: none"> 1. Cooperative and ICS along with smallholder member prepare and discuss the cooperative long term business plan "Program Jangka Panjang Koperasi";

	<p>2. Cooperative and ICS conduct socialization every 3 months on smallholder member responsibility and obligation for every internal audit and external audit</p> <p>3. Cooperative and ICS with smallholder group carry out field visit every 3 months to record, collect and handover remaining of empty pesticide container that may left on the plantation - for handover to cooperative hazardous waste storage;</p> <p>4. Cooperative and ICS carrying out information system improvement through meeting 15-28 July 2024 regarding cooperative activity. This is to ensure all information communicated to smallholder member.</p> <p>Evidence verified:</p> <p>1. Annual Member Meeting schedule and plan – “Berita Acara Review Program Jangka Panjang Koperasi Jasa Makarti” dated 20 July 2024 – the meeting reviewed planning for 2021-2026;</p> <p>2. Minutes of socialization – “Berita Acara Sosialisasi Audit Internal Koperasi Jasa Makarti” dated 22 July 2024;</p> <p>3. Monitoring of hazardous waste management – “Berita Acara Sosialisasi SOP Pengelolaan Limbah B3 Koperasi Jasa Makarti” dated 26 July 2024;</p> <p>4. SOP Information Distribution – “Standar Operasional Prosedur Penyampaian Informasi No.19/SOP/ICS-MKT/VII/2024” dated 12 July 2024;</p>
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M13	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	D1.1 Critical		
Statement of Nonconformity:	ISH organization cannot demonstrate the record to track production and sales of certified volumes are not accurate and are not traceable to field data.		
Requirement Reference:	<p>Eligibility</p> <p>Record sheets to track the annual production and sales of certified volumes, covering traceability of producers and/or traders are available.</p> <p>MS-A</p> <p>Group manager maintains annual production records and sales of certified volumes.</p> <p>MS-B</p> <p>Group Manager maintains annual production records and sales of certified volumes of all FFB sources.</p>		
Objective Evidence:	<p>- Weighbridge ticket PKS 3 PT. DSN No.0753896 dated 12 March 2024; from Koperasi Makarti; product FFB; vehicle KT8951RW; netto 9.960 MT; sortation 0.239 MT; Netto AG 9.611 MT</p> <p>- Weighbridge ticket PKS 4 PT. DSN No.00972012 dated 26 March 2024; from Koperasi Makarti; product FFB; vehicle KT8951RW; netto 10.010 MT; sortation 0.350 MT; Netto AG 9.660 MT</p> <p>- Harvest record I March 2024; FFB from Alimun, Anton Nasution 1 & 2, Roin H 1</p>		

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	<p>& 2, Sukardi 1 & 2, Asrori harvested 9.611 MT; - Harvest record II March 2024 FFB from Alimun, Anton Nasution 1 & 2, Roin H 1 & 2, Sukardi 1 & 2, Asrori harvested 10.010 MT; - These record was produced from monthly harvest summary - However, organization has not been able to demonstrate farm weighbridge record for harvesting traceability period I dan period II of every month.</p> <p>FFB production Record Based on the results of verification of the production database and FFB records, abnormal yields were found and no justification demonstrated. Sampled production record: Ketut Mastra; forecast 44.75 ton/year (2 Ha); actual 76.40 ton/year (38.20 ton/Ha) I Wayan Suarba; forecast 18.60 ton/year (0.85 Ha); actual 36.83 ton/year (43.33 ton/Ha) Anton Nasution 1; forecast 21.36 ton/year (1 Ha); actual 35.41 ton/year/Ha Anton Nasution 2; forecast 22.41 ton/year (1 Ha); actual 32,59 ton/year/Ha</p>
Corrections:	<ol style="list-style-type: none"> 1. Conduct field verification, recording weighing from harvest I and II for smallholder member Alimun, Anton Nasution 1&2, Roin Husyudi 1&2, Ashari and processed by Cooperative Admin for recapitulation; 2. Compare the harvesting I and II with FFB Delivery docket and trip notes; 3. Smallholder group conduct monitoring upon harvesting, weighing and recapitulation to ensure only FFB from certified land parcel accounted for; 4. Separating and exclude from harvesting note the FFB coming from outside certification land parcel if mixing from non-certified land parcel. <p>Evidence verified:</p> <ol style="list-style-type: none"> 1. Field weighing notes, FFB delivery docket, FFB production summary/recapitulation for smallholder member Alimun, Roin Husyudi 1&2, Ashari for period March 2024 2. Monitoring on harvest, field weighing and FFB summary/recapitulation through comparing FFB harvest against the mill weighbridge ticket and FFB payment period of March 2024; 3. FFB production summary/recapitulation indicating separation certified and non-certified production – “Komitmen Bersama Pemantauan Proses Panen dan Timbang TBS Petani; Melakukan Jadwal Panen Terpisah Buah Sertifikasi dan Non-Sertifikasi” dated 3 August 2024; 4. Separating and exclude non-certified FFB “Berita Acara Monitoring Pemisahan Buah Sertifikasi dan Non-Sertifikasi Koperasi Jasa Makarti” dated 26 July 2024
Root Cause Analysis:	Cooperative and ICS does not have SOP for recording, tracing and separating certified FFB proportion.
Corrective Actions:	<ol style="list-style-type: none"> 1. Cooperative and ICS prepared SOP on recording and tracing certified FFB - August 2024; 2. Cooperative and ICS prepare a schedule for harvesting on different dates to ensure FFB from certified land parcel and FFB from non-certified land parcel is separated 3. Cooperative and ICS ensure the harvest record from smallholder group and weighing clerk is coming from certified land parcel and align with FFB Delivery docket

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	<p>4. Cooperative and ICS carry out monitoring on SOP consistency and production record minimum once per year.</p> <p>Evidence verified:</p> <p>1. Procedure to record and trace certified FFB – "SOP Pencatatan Hasil Panen Koperasi Jasa Makarti No.21/SOP/ICS-MKT/II/2021";</p> <p>2. Separated harvest schedule – "Jadwal Panen Sawit Sertifikasi dan Non-Sertifikasi Berdasarkan Kelompok Tani" dated 1 January 2024;</p> <p>3. Field weighing notes, FFB delivery docket, FFB production summary/recapitulation for smallholder member Alimun, Roin Husyudi 1&2, Ashari – FFB recapitulation from field, transport and mill's weighbridge</p> <p>4. Minutes of production recording monitoring – "Berita Acara Monitoring SOP Pencatatan Produksi TBS Sertifikasi" dated 5 August 2024;</p>
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Non-conformity			
NCR Ref #	2497753-202405-M14	Issued Date	01/06/2024
Due Date	31/08/2024	Closure Date	09/10/2024
Indicator & Category (Critical / Minor)	D3.1 Critical		
Statement of Nonconformity:	<p>ISH organization has not been able to demonstrate that the group and group manager have agreed on how the premiums should be used and the agreement is recorded.</p> <p>This is recurring NC Critical</p>		
Requirement Reference:	<p>Eligibility</p> <p>The group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.</p>		
Objective Evidence:	ISH organization has not been able to demonstrate that the group and group manager have agreed on how the premiums should be used and the agreement is recorded.		
Corrections:	<p>Conduct meeting and provide explanation on premium use plan year 2024 to all certification member to obtain approval from all certification smallholder member.</p> <p>Evidence verified:</p> <p>Minutes of meeting to demonstrate recorded agreement on how the premium use for year 2024 – "Berita Acara Persetujuan Penggunaan Dana Premi RSPO" dated 26 August 2024 and attended by 172 smallholder members;</p>		
Root Cause Analysis:	<p>1. Cooperative has not established Standard Operating Procedure for RSPO Premium use</p> <p>2. Cooperative has not prepared RSPO Premium use report</p>		

Corrective Actions:	<p>1. Cooperative and ICS prepare SOP for premium use 2024 "SOP Penggunaan Premium Tahun 2024" on 26 August 2024;</p> <p>2. Cooperative and ICS prepare RSPO Premium use report once per year and disseminated during annual member meeting.</p> <p>Evidence verified:</p> <p>1. SOP for premium use 2024 "SOP Penggunaan Premium Tahun 2024" as per "Standar Operasional Penggunaan Dana Premi" dated 15 July 2024</p> <p>2. RSPO Premium use report year 2023 – Laporan Pertanggungjawaban Penggunaan Dana Premi RSPO Koperasi Jasa Makarti 2023;</p>
Assessment Conclusion:	The ISH Organization managed to demonstrate implementation of correction and corrective action. NC Critical closed.

Opportunity for Improvements	
OFI #	Description
OFI 1	<p>Indicator 4.1</p> <p>ISH organization has demonstrated HCV assessment document, stating no HCV in the operation areas, as well as monitoring of RTE species that may sighted in the area; consideration to improve RTE species monitoring.</p>

Positive Findings	
PF #	Description
PF 1	Nil

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354210-202306-M1	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	1.3 MSB Critical		
Statement of Nonconformity:	Not all smallholder members have adopted the Good Agriculture Practice (GAP) Procedure properly in their farms, particularly in upkeep and recording the plot information and agrochemical used.		
Requirement Reference:	Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.		
Objective Evidence:	<ul style="list-style-type: none"> During this ASA-1, the auditor teams has taken 27 samples of smallholders to be visited. Based on field visit and interview with respective smallholder obtained information that most of the smallholders have procedures of good agriculture 		

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	<p>practices, however there are some smallholder's area which in bad upkeep condition, e.g. under pruning (Nur Huda – MKT073), bush condition of circle and path (Kampi – MKT065).</p> <ul style="list-style-type: none"> Based on review to "Buku Kegiatan Pekebun Sawit Swadaya" there are several smallholders which not recorded plot information and pesticides application consistently.
Corrections:	<ol style="list-style-type: none"> ICS team prepare check schedule to smallholder block to perform inspection on plantation operation (circle and path weeding regime, pruning, etc.). Verified evidence: "Jadwal Pengecekan Lahan Anggota" periodic June-July 2023 Send a letter to smallholder member to perform plantation upkeep as per GAP standard, fill in smallholder record and monitored by ICS. Verified evidence: sighted announcement letter "Surat Pemberitahuan No.003/KSU/MKT/VII/2023" dated 6 July 2023. Nur Huda 73; Kampi 65; Matholib 265 and I Made Sudiadnyana 37 interviewed and admitted they received announcement letter to appropriate pruning and weeding regime for circle and path. Prepare a smallholder commitment related to plantation upkeep. Evidence verified: sighted "Komitmen Bersama Koperasi JasaMakarti" dated 15 July 2023, signed by Nur Huda 73; Kampi 65; Matholib 265 and I Made Sudiadnyana 37.
Root Cause Analysis:	Lack of monitoring from ICS team to the smallholder.
Corrective Actions:	<ol style="list-style-type: none"> Carry our socialization and evaluation related to plantation upkeep. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee. ICS carries out monitoring on regular basis. Verified evidence: "Jadwal Pengecekan Lahan Anggota" periodic June 2023. For Matholib actual monitoring 12 June 2023; for Sugeng Hadi Santoso actual monitoring 6 July 2023; for Nur Huda actual monitoring on 10 July 2023; for Kampi actual monitoring on 10 July 2023; for Mahbub Junaidi actual monitoring on 10 July 2023; for I Made Sudiadnyana actual monitoring 18 June 2023; Munawaroh actual monitoring on 12 June 2023; for I Gusti Agung Ngurah Rai actual monitoring on 10 June 2023; for Samsudin actual monitoring on 18 June 2023; Bambang Kuswanto actual monitoring on 10 July 2023; for Lina Anggraini actual monitoring on 18 July 2023. <p>Field visit to smallholders' plot Nur Huda (MKT.073) and Kampi (MKT.065), the auditor confirmed that plot was maintained with appropriate upkeep. Weeds on Kampi plot have been sprayed with Bablas (Glyphosate) and Garlon (Tryclopir). Frond pruning on Nur Huda plot has been maintained.</p>
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.
Effectiveness Closure (for previous audit closed Critical NC):	<p>During ASA-2 audit team found some smallholder member did not perform GAP consistent with policy and cooperative procedure.</p> <p>This is recurring NC Critical.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354210-202306-M2	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	2.1, MSA, MSB		
Statement of Nonconformity:	Smallholder member sampled cannot demonstrated the legal ownership of land, which is register as certification member, in addition smallholder plots are not clearly and visibly demarcated.		
Requirement Reference:	<p>2.1 MS-A</p> <p>Smallholders can demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalization of that right.</p> <p>2.1 MS-B</p> <p>Smallholder plots are clearly and visibly demarcated and maintained, and the smallholders are operating only within these boundaries.</p>		
Objective Evidence:	<p>Legal ownership of smallholders not available in Koperasi Jasa Makarti, i.e:</p> <ul style="list-style-type: none"> Mujito (MKT. 090) for plot 20,000 m2 (2 Ha). While, if refer to Smallholder Registry list data, its plot has had legal ownership SHM with Number 441, but its document was not available in place. Nur Huda (MKT. 120) for plot 10,000 m2 (1 Ha). The document that available in place is "Surat Keterangan Kepemilikan dari Kepala Desa Sidomulyo Nomor: 08.2004/589/SDM/XI/2021, tanggal 11 Nov 2021". While, if refer to the letter this plot has had SHM certificate under name Suwandi with certificate number: 328. However, the specified land certificate is not available in place. I Ketut Mintra (MKT. 139) for parcel 208 registered as RSPO smallholder member with area 1.5 Ha. However, copy of legal document for parcel 208 refers to SHM Number: 339 with area 10,000 m2 (1 Ha). The copy of the legal document was not synchronized. <p>Based on ground check to sample of smallholders' plot sighted that boundaries marks was not completed and not maintained. Smallholders plot are:</p> <ul style="list-style-type: none"> Plot a/n Sugeng Hadi Santoso (MKT.210) Plot a/n Samsuddin (MKT. 278) Plot a/n Matholib (MKT. 165) Plot a/n Munawaroh (MKT. 232) 		
Corrections:	<p>Conduct review and re-check smallholder member's legal ownership of the land and land hectarage to ensure available, complied, complete and stored in cooperative. Verified evidence: minutes "Berita Acara Koperasi Jasa Makarti Salah Melakukan Input" dated 27 June 2023. Verified evidence:</p> <p>a. Mujito: shows land title "Sertipikat Hak Milik No.632" dated 9 October 2001. The land title under name Bakri, covers 18,700 m2 in Sidodadi/Jakluay Village based on Survey Plan No.632 dated 9 October 2001. This changed the hectarage registered for Mujito from 2 Ha to 1.87 Ha.</p>		

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	<p>b. Nur Huda: shows land statement letter "Surat Keterangan Tanah No.08.2004/601/SDM/VI/2023" dated 12 June 2023. The land statement mentioned Nur Huda owns land in Sido Mulyo Village of 10,000 m2 and land title is in certification process.</p> <p>c. I Ketut Mintra shows land title "Sertipikat Hak Milik No.16.03.24.04.1.00329" dated 9 October 2001. The land title under name I Ketut Mintra, covers 10,000 m2 in Jakluay Village based on Survey Plan No.4468/92 dated 28 July 1992.</p>
Root Cause Analysis:	Lack of monitoring related to smallholder land legality
Corrective Actions:	<p>1) Appoint PIC responsible to check land legality. Verified evidence: Cooperative decree "Surat Keputusan No.027/KO.MKT/SDM/VI/2023 tentang Pengecekan Legalitas Anggota" dated 27 June 2023 – appointed Ana Mustafidah as PIC for checking smallholder member legality.</p> <p>2) ICS and cooperative committee to prepare working plan in order to check smallholder's legal ownership of land documentation on regular basis (6 monthly). Verified evidence: "Rencana Kerja ICS 2023" planned monitoring on smallholder member legality on June and December 2023.</p> <p>Field visit to smallholders' plot Sugeng Hadi Santoso (MKT.210), Samsuddin (MKT.278), Plot Matholib (MKT.65) and Munawaroh (MKT.232), all boundary stakes are installed and visibly.</p>
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.
Effectiveness Closure (for previous audit closed Critical NC):	<p>During ASA-2 audit team found some smallholder sampled cannot demonstrate evidence of transfer of legal ownership of the land.</p> <p>This is recurring NC Critical.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354210-202306-M3	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	2.3E, MSA, MSB Critical		
Statement of Nonconformity:	History of Land Ownership and Land Conflict Disclosure Form is not available.		
Requirement Reference:	<p>Smallholders have not acquired lands from indigenous peoples, local communities or other users without their free, prior and informed consent, based on a simplified FPIC approach.</p> <p>E, MSA, MSB: For existing plots, smallholders can demonstrate that they have not acquired land without FPIC of indigenous peoples, local communities or other users (refer to indicator 1.1E / Appendix 1).</p> <p>Note: Independent smallholders will sign a smallholder declaration covering information on the history of their land acquisition and land clearing (see Annex 3 of the RSPO ISH Standard Indonesia National Interpretation 2022).</p>		

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Objective Evidence:	History of Land Ownership and Land Conflict Disclosure Form in accordance with Annex 3 of the Indonesia National Interpretation of RISS 2022 is not available for all members.
Corrections:	<p>1) ICS made a meeting with smallholder group to discuss how to fill land history and land conflict disclosure form. Verified evidence: Attendance list of meeting "Daftar Hadir Membahas Pengisian Form Pengungkapan Sejarah dan Konflik Lahan" dated 11 July 2023.</p> <p>2) Fill in land history and land conflict disclosure form. Verified evidence: land history and land conflict disclosure form filled in "Form Pengungkapan Sejarah dan Konflik Lahan" under name Badri, Bambang Kuswanto, Budiono, Gede Arcadana, Gede Sudita, I Ketut Mintra, Kampi, Lina Anggraini, Mahbub Junaidi, Matholib, Mujito, Munawaroh, Nur Huda, Sadi, Samsudin, Sanjem, Sugeng Hadi Santoso, Sutarno, Suwardi, Willi Winarno.</p>
Root Cause Analysis:	Smallholder and ICS does not understand importance filling land history and land conflict disclosure.
Corrective Actions:	Conduct socialization is related to importance filling in land history and land conflict disclosure form. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.
Effectiveness Closure (for previous audit closed Critical NC):	This NC remains closed.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354210-202306-M4	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	2.5MSA		
Statement of Nonconformity:	Although there were smallholder training records to confirm that the simplified FPIC approach has been trained, no any supporting evidences to confirm that it was done on 31 March 2022 as well as members who named to attend the training was not aware of such training.		
Requirement Reference:	<p>E: Smallholders declare any existing disputes on the land commit to resolving said disputes and provide information on the current status of those disputes (if any) (refer to appendix 1).</p> <p>Note: The Form on the History of Land Tenure and Conflict Disclosure of the RSPO ISH Standard Indonesia National Interpretation 2022 shall be completed to comply with this indicator</p>		

	MSA, MSB: There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involved. Note: Annex 4 of the RSPO ISH Standard Indonesia National Interpretation 2022 on Land Conflict Resolution Records shall be completed to comply with this Indicator
Objective Evidence:	History of Land Ownership and Land Conflict Disclosure Form in accordance with Annex 3 of the National Interpretation of RISS Indonesia, 2022 is not available in place for all members.
Corrections:	1) ICS made meeting with smallholder group to discuss how to fill land history and land conflict disclosure form. Verified evidence: Attendance list of meeting "Daftar Hadir Membahas Pengisian Form Pengungkapan Sejarah dan Konflik Lahan" dated 11 July 2023. Fill in land history and land conflict disclosure form. Verified evidence: land history and land conflict disclosure form filled in "Form Pengungkapan Sejarah dan Konflik Lahan" under name Badri, Bambang Kuswanto, Budiono, Gede Arcadana, Gede Sudita, I Ketut Mintra, Kampi, Lina Anggraini, Mahbub Junaidi, Matholib, Mujito, Munawaroh, Nur Huda, Sadi, Samsudin, Saniem, Sugeng Hadi Santoso, Sutarno, Suwardi, Willi Winarno.
Root Cause Analysis:	Smallholder and ICS does not understand importance filling land history and land conflict disclosure.
Corrective Actions:	Conduct socialization related to importance filling in land history and land conflict disclosure form. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.
Effectiveness Closure (for previous audit closed Critical NC):	During ASA-2 audit team found the sampled smallholders cannot demonstrate complete forms. This is recurring NC Critical.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354210-202306-M5	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	4.6 MSA, MSB Critical		
Statement of Nonconformity:	Koperasi Jasa Makarti has not consistent to manage the hazardous waste from ex chemical container according to procedure determined.		

Requirement Reference:	<p>Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm.</p> <p>MSA:</p> <p>There is no physical evidence of new burning (after eligibility) for land preparation for oil palm by smallholders. Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> • Alternatives to fire for land preparation and farm waste management (where appropriate possible). • Alternatives to fire for pest control. • Fire prevention and how to respond to and manage fires in their community and village. <p>MSB:</p> <p>Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authorities.</p>
Objective Evidence:	<p>Based on field visit and interview with smallholder sampled on behalf Budiono plots MKT.241, Badri plots MKT.269, Munawaroh plots MKT.232, Matholib plots MKT.265, Samsudin plots MKT.278; Bambang Kuswanto plots MKT.086 it was confirmed that used-chemical container is manage by themselves by reuse, buried and some of them burning the waste. This was not in accordance with SOP "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021. Point 2 SOP "Wadah bekas tidak boleh dikubur, tidak boleh dibakar, tidak boleh dibuang sembarangan apalagi dibuang ke sungai".</p>
Corrections:	<p>Collecting and recording hazardous waste handover from each smallholder member and sending to storage in cooperative. Verified evidence: Minutes of collection "Berita Acara Pengambilan Bekas Kemasan Limbah B3 Koperasi Serba Usaha Makarti" dated 18 July 2023. ICS collect hazardous waste from Matholib, Samsudin, Munawaroh, Badri, Budiono, Bambang Kuswanto.</p>
Root Cause Analysis:	<p>Lack of monitoring from ICS team related to negative impact from hazardous waste management.</p>
Corrective Actions:	<p>1) ICS made socialization on the importance of hazardous waste management as per SOP. Verified evidence: Conduct socialization related to importance filling in land history and land conflict disclosure form. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.</p> <p>2) ICS made monitoring on hazardous waste hand over record from smallholder to cooperative. Verified evidence: Monitoring hazardous waste logbook.</p> <p>Field visit to smallholders' plot Budiono (MKT.241), Samsuddin (MKT.278), Matholib (MKT.65) and Munawaroh (MKT.232), auditor confirmed that waste management is well implemented. No hazardous waste or fire use on smallholders' plot.</p>

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Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.
Effectiveness Closure (for previous audit closed Critical NC):	During ASA-2 audit team found that some sampled smallholder has not demonstrate compliance in handling hazardous waste as per ISH organization policy and procedure. This is recurring NC Critical

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354210-202306-M6	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	4.8 MSB Critical		
Statement of Nonconformity:	During audit it was found that not all smallholders have implemented BMPS for all pesticide use, particularly in phasing out paraquat usage.		
Requirement Reference:	Smallholders implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B, or those listed by the Stockholm or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks.		
Objective Evidence:	<ul style="list-style-type: none"> During field visits to smallholder plots sampled on behalf Matholib parcel number MKT.265 it was confirmed that he was use Gramoxone (Paraquat) for weeds control in his oil palm plantation. Farmers members on behalf I Made Sudiadnyana do not understand the boundaries of using pesticides near water courses. 		
Corrections:	1) ICS creates announcement letter to smallholder members to avoid use of paraquat. Verified evidence: sighted announcement letter "Surat Pemberitahuan No.003/KSU/MKT/VII/2023" dated 6 July 2023. Matholib 265 and I Made Sudiadnyana 37 interviewed and admitted they received announcement letter to not use paraquat and not spraying near water body. Ensure smallholder record "Buku Petani" filled by smallholder and completed. Verified evidence: Sighted "Buku Kegiatan Pekebun Sawit Swadaya Koperasi Jasa Makarti I Made Sudiadnyana-MKI 083" filled in harvesting, fertilizer, spraying activities period 2022-2023.		
Root Cause Analysis:	Lack of monitoring from ICS team on the use of paraquat by smallholder.		
Corrective Actions:	1) ICS conducts socialization and training on negative impact on the use of paraquat to environment and health. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.		

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	<p>2) ICS conducts socialization and training on importance of smallholder record the activity on the use of pesticide. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.</p> <p>3) ICS makes regular monitoring on the use of pesticide. Verified evidence: "Buku Kegiatan Pekebun Sawit Swadaya Koperasi Jasa Makarti" – under name Badri, Budiono, I Made Sudiadnyana, Kampi, Matholib, Munawaroh, Nur Huda, Samsudin, Sugeng Hadi Santoso.</p> <p>Field visit to smallholders' plot Matholib (MKT.265) and interview with Mansuron (current owner), the auditor have an explanation from the smallholder and confirmed that he just bought the plot in November 2022 from his brother and did not report to farmer group/group manager. He did not understand that the plot is registered as smallholder member of RSPO certification, also he did not receive the socialization of organisation procedures.</p> <p>He confessed that will not re-buy or spray Paraquat on his plot and replace it with Glyphosate.</p>
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.
Effectiveness Closure (for previous audit closed Critical NC):	During ASA-2 audit team found some sampled smallholder has not comply with ISH organization policy by performing blanket spraying. This is recurring NC Critical.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354210-202306-M7	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	B.1.1 MSA, MSB Critical		
Statement of Nonconformity:	Internal audit for smallholder member has been conducted, however issue raised during internal audit were not effectively addressed/closed.		
Requirement Reference:	The ICS is implemented, and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.		
Objective Evidence:	<p>Based on document verification of internal audit results in June and July 2023, found the following evidences:</p> <ul style="list-style-type: none"> In the Internal Audit Question Form for members on behalf of Mujito and Nurhuda, the internal assessment team gave scores of 80 and 85 related to land legality. However, the cooperative has not been able to show land legality documents for those two members. Record of corrective action evidence dated 30 September 2022 shown the plots boundary demarcated issue has been closed and solved, however during field 		

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	<p>visit it was found the incomplete boundary markers, sample seen in the plots on behalf: Lina, Sugeng Hadi Santoso, Samsudin, Matholib and Munawaroh.</p> <ul style="list-style-type: none"> Record of corrective action evidence dated 30 September 2022, it was noted that 7 non-conformities found were not sufficient by a determination of root cause/problem analysis, correction and corrective action.
Corrections:	Review internal audit report for finding and correction follow up. Verified evidence: Minutes "Berita Acara Evaluasi Tim Audit Internal" dated 20 June 2023 by reviewing internal audit report checking internal audit findings/NC and the correction/corrective action.
Root Cause Analysis:	Internal audit team has not understood the detail of internal audit process.
Corrective Actions:	<p>Conduct socialization related to internal audit procedure and evaluated the Internal Audit team understanding. Verified evidence: "Evaluasi Pemahaman Tim Internal Audit" dated 20 June 2023. Result for Anas Mahfudzi, Nodli Haence Palapa, Nur Adi Rahman – understood the SOP Internal Audit.</p> <p>Interview with the Internal Audit Team, they now understand the process of internal audit including checking correction and corrective action.</p>
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.
Effectiveness Closure (for previous audit closed Critical NC):	<p>During ASA-2 audit team found that the internal audit performed by ISH organization/ICS was not effective.</p> <p>This is recurring NC Critical.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354210-202306-M8	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	B.1.2 E, MSA, MSB Critical		
Statement of Nonconformity:	Basic information, farm information, legal documentation of group members and signed Smallholder Declarations are available inaccurately.		
Requirement Reference:	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		
Objective Evidence:	<p>Legal ownership of smallholders not available in Koperasi Jasa Makarti, i.e:</p> <ul style="list-style-type: none"> Mujito (MKT. 090) for plot 20,000 m² (2 Ha). While, if refer to Smallholder Registry list data, its plot has had legal ownership SHM with Number 441, but its document was not available in place. Nur Huda (MKT. 120) for plot 10,000 m² (1 Ha). The document that available in place is "Surat Keterangan Kepemilikan dari Kepala Desa Sidomulyo Nomor: 08.2004/589/SDM/XI/2021, tanggal 11 Nov 2021". While, if refer to the letter this plot has had SHM certificate under name Suwandi with certificate number: 328. However, the specified land certificate is not available in place. 		

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	<ul style="list-style-type: none"> I Ketut Mintra (MKT. 139) for parcel 208 registered as RSPO smallholder member with area 1.5 Ha. However, copy of legal document for parcel 208 refers to SHM Number: 339 with area 10,000 m2 (1 Ha). The copy of the legal document was not synchronized. <p>History of Land Ownership and Land Conflict Disclosure Form in accordance with Annex 3 of the National Interpretation of RISS Indonesia, 2022 is not available in place for all members.</p>
Corrections:	<p>Conduct review and re-check smallholder member's legal ownership of the land and land hectareage to ensure available, complied, complete and stored in cooperative. Verified evidence: minutes "Berita Acara Koperasi Jasa Makarti Salah Melakukan Input" dated 27 June 2023. Verified evidence:</p> <ol style="list-style-type: none"> Mujito: shows land title "Sertipikat Hak Milik No.632" dated 9 October 2001. The land title under name Bakri, covers 18,700 m2 in Sidodadi/Jakluay Village based on Survey Plan No.632 dated 9 October 2001. This changed the hectareage registered for Mujito from 2 Ha to 1.87 Ha. Nur Huda: shows land statement letter "Surat Keterangan Tanah No.08.2004/601/SDM/VI/2023" dated 12 June 2023. The land statement mentioned Nur Huda owns land in Sido Mulyo Village of 10,000 m2 and land title is in certification process. I Ketut Mintra shows land title "Sertipikat Hak Milik No.16.03.24.04.1.00329" dated 9 October 2001. The land title under name I Ketut Mintra, covers 10,000 m2 in Jakluay Village based on Survey Plan No.4468/92 dated 28 July 1992.
Root Cause Analysis:	Lack of monitoring related to smallholder member legal ownership of the land.
Corrective Actions:	<ol style="list-style-type: none"> 1) Appoint PIC responsible to check smallholder member's legal ownership of land. Verified evidence: Cooperative decree "Surat Keputusan No.027/KO.MKT/SDM/VI/2023 tentang Pengecekan Legalitas Anggota" dated 27 June 2023 – appointed Ana Mustafidah as PIC for checking smallholder member legality. 2) Cooperative committee to prepare working plan in order to check smallholder's legal ownership of land documentation on regular basis (6 monthly). Verified evidence: "Rencana Kerja ICS 2023" planned monitoring on smallholder member legality on June and December 2023.
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.
Effectiveness Closure (for previous audit closed Critical NC):	During ASA-2 audit team found that the basic information, legal information for some sampled smallholder was not consistent, not complete and not up-to-date. This is recurring NC Critical.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354210-202306-M9	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	C.1.1 MSA		

Statement of Nonconformity:	Annual group business plan has not been reviewed at least annually.
Requirement Reference:	The group business plan is implemented and reviewed at least annually.
Objective Evidence:	Organization has established an Annual Group Business Plan as stated in the document "Estimasi Produktivitas TBS Anggota Koperasi Jasa Makarti" in December 2022, however there is no evidence that this Annual Group Business Plan has reviewed at least annually.
Corrections:	Conduct management review for Koperasi Makarti working program. Verified evidence: "Berita Acara Manajemen Review Koperasi Jasa Makarti" dated 1 July 2023 – discussing business process realization once per year, socialization of production projection in Koperasi Jasa Makarti. Management review attended by 15 smallholder group representatives, ICS, cooperative committee.
Root Cause Analysis:	Has not determine schedule for management review
Corrective Actions:	Prepare management review schedule. Verified evidence: "Rencana Kerja ICS 2023" planned management review in July 2023.
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.
Effectiveness Closure (for previous audit closed Critical NC):	During ASA-2 audit team found that the basic review on business plan has been reviewed. NC Critical remains closed.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354210-202306-M10	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	D.3.1 E, MSA, MSB		
Statement of Nonconformity:	Prices, premiums, and timing of premium payment are not clearly communicated and transparent to all group members.		
Requirement Reference:	The group and group manager have agreed on how the premiums should be used, and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.		
Objective Evidence:	<ul style="list-style-type: none"> Koperasi Jasa Makarti has determined the distribution of the premium from the sale of RSPO Credit, but some of it is 25% for the Cooperative's capital, while not all members of Koperasi Jasa Makarti participate in the RSPO certification program. In addition, there is no evidence that the percentage of premium sharing all members which include in the RSPO certification program. The value and timing of the premium distribution are not clearly known by the member growers. Members' understanding is limited that the premium has been distributed in the form of BPJS Employment payments and distribution of First Aid Kits. 		

Corrections:	Communicating the RSPO premium use and financial budget period June 2022-March 2023 to smallholder members. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee
Root Cause Analysis:	Annual premium and the use have not communicated with smallholder.
Corrective Actions:	Conducting discussion between committee and smallholder members to determine allocation for the use of RSPO premium fund. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.
Effectiveness Closure (for previous audit closed Critical NC):	During ASA-2 audit team found that the premium distribution has not agreed in record by group and group manager. This is recurring NC Critical.

Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1	Nil

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2167765-202202-M1	Critical	RSPO ISH Standard 2019 1.3-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M2	Critical	RSPO ISH Standard 2019 3.1-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M3	Critical	RSPO ISH Standard 2019 3.3-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M4	Critical	RSPO ISH Standard 2019 3.5-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M5	Critical	RSPO ISH Standard 2019 4.6-MSB	01/03/2022	Closed, 22/04/2022

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2167765-202202-M6	Critical	RSPO ISH Standard 2019 4.8-E	01/03/2022	Closed, 22/04/2022
2167765-202202-M7	Critical	RSPO ISH Standard 2019 A1.3 E, MSA, MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M8	Critical	RSPO ISH Standard 2019 B1.1 E, MSA, MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M9	Critical	RSPO ISH Standard 2019 C.1.1-MSA	01/03/2022	Closed, 22/04/2022
2167765-202202-M10	Critical	RSPO ISH Standard 2019 D.3.1-E	01/03/2022	Closed, 22/04/2022
2354210-202306-M1 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 1.3 MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M2	Critical	RSPO ISH Standard 2019 2.1 MSA, MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M3	Critical	RSPO ISH Standard 2019 2.2 E, MSA, MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M4	Critical	RSPO ISH Standard 2019 2.3 E	06/06/2023	Closed, 10/08/2023
2354210-202306-M5 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 4.6 MSA, MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M6 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 4.8 MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M7 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 B.1.1 MSA, MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M8	Critical	RSPO ISH Standard 2019 B.1.2 E, MSA, MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M9 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 C.1.1 MSA	06/06/2023	Closed, 10/08/2023
2354210-202306-M10 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 D.3.1 E, MSA, MSB	06/06/2023	Closed, 10/08/2023
2497753-202405-M1 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 1.3 MSB	01/06/2024	Closed, 9/10/2024
2497753-202405-M2 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 2.1 MSA	01/06/2024	Closed, 9/10/2024
2497753-202405-M3 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 2.3 E, MSA, MSB	01/06/2024	Closed, 9/10/2024
2497753-202405-M4	Critical	RSPO ISH Standard 2019 2.5 MSA	01/06/2024	Closed, 9/10/2024
2497753-202405-M5	Critical	RSPO ISH Standard 2019 3.5 MSB	01/06/2024	Closed, 9/10/2024

2497753-202405-M6 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 4.6 MSB	01/06/2024	Closed, 9/10/2024
2497753-202405-M7 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 4.8 MSB	01/06/2024	Closed, 9/10/2024
2497753-202405-M8	Critical	RSPO ISH Standard 2019 A1.3 E, MSA, MSB	01/06/2024	Closed, 9/10/2024
2497753-202405-M9	Critical	RSPO ISH Standard 2019 A2.3 MSB	01/06/2024	Closed, 9/10/2024
2497753-202405-M10 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 B1.1 MSA, MSB	01/06/2024	Closed, 9/10/2024
2497753-202405-M11 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 B1.2 E, MSA, MSB	01/06/2024	Closed, 9/10/2024
2497753-202405-M12	Critical	RSPO ISH Standard 2019 C2.1 MSA, MSB	01/06/2024	Closed, 9/10/2024
2497753-202405-M13	Critical	RSPO ISH Standard 2019 D1.1 E, MSA, MSB	01/06/2024	Closed, 9/10/2024
2497753-202405-M14 (recurring NC Critical)	Critical	RSPO ISH Standard 2019 D3.1 MSA, MSB	01/06/2024	Closed, 9/10/2024

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 Koperasi Jasa Makarti 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 ISH standard 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. 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)
Government authorities	Environmental Office of Kutai Timur Regency	Face to face interview
	Plantation Office of Kutai Timur Regency	Face to face interview

	Cooperative Office of Kutai Timur Regency	Face to face interview
Communities	Head of Sido Mulyo Village	Face to face interview
FFB receiving company	PT Dharma Satya Nusantara	Face to face interview
NGO	PESSAT	Face to face interview
Internal	Workers of Koperasi Jasa Makarti (harvesters and up keep)	Face to face interview

Stakeholders comment	
1	<p>Feedbacks: Environmental Office of Kutai Timur Regency</p> <ul style="list-style-type: none"> - Communication has been well established - Up to this moment there have been no issues regarding environmental pollution, environmental destruction or reports of land fires. - All members of the cooperative (Koperasi Jasa Makarti, KSU Pantun Sejahtera, Koperasi Jasa Mutiara Kongbeng and Koperasi Marga Indah) have SPPL documents (Environmental Management Statement Letter) in 2021. - Environmental management reports or monitoring of environmental management for each cooperative have been carried out. - Currently the Koperasi in Kongbeng District is still in the process of obtaining a permit for a temporary hazardous waste storage (TPS LB3). <p>Audit Team verification and response: No negative comment, no need further verification.</p>
2	<p>Feedbacks: Plantation Office of Kutai Timur Regency</p> <ul style="list-style-type: none"> - Members of Koperasi in Kongbeng District have had STDB (Cultivation Registration Certificate) documents. If there are changes related to the contents of the STDB document, they must be updated immediately. - There are no issues related to significant pest and disease attacks in 4 Koperasi of Kongbeng District (Koperasi Jasa Makarti, KSU Pantun Sejahtera, Koperasi Jasa Mutiara Kongbeng and Koperasi Marga Indah). There was a nettle caterpillar infestation in the Nehes Liah Bing Village, Muara Wahau District at the beginning of 2024, but it has been handled well. - Determination of FFB prices in 4 Koperasi of Kongbeng District (Koperasi Jasa Makarti, KSU Pantun Sejahtera, Koperasi Jasa Mutiara Kongbeng and Kopersai Marga Indah) with reference to the Determination from the East Kalimantan Provincial Plantation Service every 2 weeks. - FFB produced by smallholder of Koperasi Jasa Mutiara Kongbeng are sold to PT Kresna Duta Agroindo (Muara Wahau Mill and Gunung Kombeng Mill), based on the Cooperation Agreement Text (Memorandum of Understanding) Sale and Purchase of FFB Results from smallholder's Palm Oil Plantations. - Dissemination carried out regarding replanting of oil palm plants (PSR – BPD PKS program), several cooperatives in Kongbeng District has entered a period of replanting. <p>Audit Team verification and response: No negative comment, no need further verification.</p>
	<p>Feedbacks: Cooperative Office of Kutai Timur</p>

3	<ul style="list-style-type: none"> - The 4 Koperasi in Kongbeng District (Koperasi JasaMakarti, Koperasi Serba Usaha Pantun Sejahtera, Koperasi Jasa Mutiara Kongbeng and Koperasi Marga Indah) has legal legality, including: Deed of Establishment which has been ratified by the Ministry of Law and Human Rights. - Annual Member Meeting (RAT), is always held regularly. The latest RAT is for the financial report for the 2023 financial year. During the RAT, the Kutai Timur Regency Cooperative Service is always invited and the RAT report is immediately submitted. The latest RAT of Koperasi JasaMakarti has been conducted and reported to the office. - The 4 Koperasi in Kongbeng District already has a NIK (Cooperative Identification Number), including Koperasi JasaMakarti. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> - Audit team confirmed the annual member meeting "Rapat Anggota Tahunan" Koperasi Jasa carried out 2 March 2024 and report status submitted. - No negative comment, no need further verification.
4	<p>Feedbacks: Head of Sidomulyo Village</p> <ul style="list-style-type: none"> - There was no report of land dispute in area of Koperasi JasaMakarti, to date. - There was no negative issue related to environmental pollution, land and forest fire in area of Sidomulyo Village. - Some of the smallholder member of Koperasi JasaMakarti is processing legal ownership of the land to become land title/certificate. - The land purchase transfer supposedly involving village authority, for land status traceability. Village Head will issue statement letter once transactions done. - So far no issue or dispute after land purchase process; no coercion during land purchase. <p>Audit Team verification and response:</p> <p>No negative comment, no need further verification.</p>
5	<p>Feedbacks: PT. Dharma Satya Nusantara</p> <ul style="list-style-type: none"> - Some cooperatives in Kongbeng and Muara Wahau District have cooperation agreement with company for management of oil palm plantation. The cooperation went through the "Koperasi Induk Pusat Koperasi Perkebunan". - The FFB quality sent to the mill has meet the standard. - There is no issue related to FFB delivery/receiving from independent smallholders in Kongbeng District. - Company emphasize and conduct multiple awareness session on GAP for oil palm plantation in independent smallholder organization. - Company has socialize the program for oil palm replanting to the independent smallholders. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> - Audit team verified the cooperation agreement as per "Naskah Kesepakatan Kerja Sama (Memorandum of Understanding) Jual Beli Hasil TBS Perkebunan Kelapa Sawit Rakyat antara PT. Swakarsa Sinarsentosa dengan Pusat Koperasi Perkebunan Semoga Sawit Wahau Jaya No. 014/SWA/PKS1/2021" dated 28 June 2021 and valid up to 30 June 2031. - No negative comment, no need further verification.
6	<p>Feedbacks: NGO PESSAT (Pendamping Sertifikasi Sawit Rakyat)</p> <ul style="list-style-type: none"> - The NGO, established on 8 June 2022, started with 14 members. Its main activity is providing consultation for independent smallholder certification. - Recently, the NGO has been coordinating and cooperating with GIZ for training and consultation during and after audits.

	<ul style="list-style-type: none"> - The oil palm plantations for smallholders in Kutai Timur Regency are relatively new, having started in 2009. - One important aspect is that the smallholders' land is located outside of forest areas, protected forest areas, and does not overlap with any other oil palm plantation companies. - Independent smallholders are enthusiastic about the RSPO premiums received by 4 ISH groups in Kongbeng District and 5 ISH groups in Muara Wahau District, who joined RSPO certification in 2022. Therefore, until now PESSAT is still active in assisting independent smallholders to obtain RSPO and ISPO certificates. - Some cooperative organizations are still under supervision from PESSAT in order to achieve RSPO and ISPO certification.
	Audit Team verification and response: No negative comment, no need further verification.
	Feedbacks: Worker in smallholder blocks <ul style="list-style-type: none"> - The cooperative register the worker whose working for smallholder in the certification scope. This includes workers whose performs harvesting, spraying, fertilizer application, pruning. - The payrate for each work agreed by smallholder member and individual workers. Worker gets paid right after smallholder received payment from FFB sales. So far no late payment. - Cooperative provides PPE in form of helmet and rubber boot. The worker did not use glove for herbicide/spraying activity,
	Audit Team verification and response: NC Critical issued for indicator 3.5 MSB

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
Sunarmi	1998	2	yes	yes	yes (land sold to Siswo Pandoyo)
Yuliana	1998	2	yes	yes	yes (land sold to I Made Sutarna)
Casnimah	1998	2	yes	yes	yes (land sold to Ranto Pujiantoro)



Previous land owner / user comment	
	Feedbacks: <ol style="list-style-type: none"> 1. Previous landowners are the community from Sri Pantun village. The plantation land was originated from transmigration program 1989. 2. No force or coercion during land purchase. The previous landowner sold their land to fulfil living necessities (school tuition, medication/medical treatment for family members, etc.), the process is voluntary. 3. The land purchase including negotiation process was witnessed by village head. 4. There was no complaint after land sold.
	Audit Team verification and response: Audit team found the interview result consistent with legal ownership documents, no further follow up.

3.5 Impartiality and conflict of interest

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

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The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that Koperasi JasaMakarti has complied with the Indonesia National Interpretation 2022 of the Independent Smallholder Standard 2019 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that Koperasi Jasa Makarti is remain certified.

Report prepared by		Acceptance of Assessment Conclusion	
Name: Pratama Agung Sedayu		Name: Mrs. Imfatul Hasanah	
Company Name: On behalf of BSI Services Malaysia Sdn Bhd		Company Name: Koperasi JasaMakarti	
Title: Lead Auditor		Title: Group Manager	
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: 10 October 2024		Date: 10 October 2024	

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Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
Principle 1: Optimise productivity, efficiency, positive impacts and resilience Implement professional and transparent operations to secure sustainable livelihood improvements.			
Criteria 1.1: Smallholders establish a legal entity which has organizational capacity to comply with the RSPO Independent Smallholder Standard.			
Eligibility	<p>Legally registered entities have documented evidence to include:</p> <ol style="list-style-type: none"> 1. Legal formation (as per country requirements) 2. Fair and transparent decision making and governance 3. Additional documents per requirements for Group Formation and Management. 4. Signed or thumb printed Smallholder Declaration from all smallholder Declaration from all smallholder members (Reference to Appendix 1). 	<p>The ISH shows legal formation in form of Deed of establishment: "Akta Pendirian Koperasi Serba Usaha Makarti di Desa Sidomulyo, Kecamatan Kongbeng, Kabupaten Kutai Timur" dated 13 October 2002. The establishment then registered to cooperative services "Kantor Menteri Negara Urusan Koperasi, Usaha Kecil dan Menengah Republik Indonesia - Dinas Koperasi Kabupaten Kutai Timur No.113/BH/DKKT/X/2002 tentang Pengesahan Akta Pendirian Koperasi" for Koperasi Serba Usaha Makarti dated 21 October 2002 in Sidomulyo village, Kongbeng District, Kutai Timur Regency, Kalimantan Timur Province.</p> <p>There was a change in 2024 in form "Akta Pernyataan Rapat Koperasi Serba Usaha Makarti No.24" in front of notary Nurleila SH, MKn dated 26 February 2024. In addition, cooperative change its status, statute from "Koperasi Serba Usaha" to "Koperasi Jasa" based on "Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No.AHU-0000547.AH.01.38.Tahun 2024 tentang Pengesahan Perubahan Anggaran Dasar Koperasi Jasa Makarti", dated 29 February 2024.</p> <p>Operational permit for the cooperative "Perizinan Berusaha Berbasis Resiko Nomor Induk Berusaha 0403240022124 – Koperasi Jasa Serba Usaha Makarti" dated 4 March 2024. The business code including 01262 (oil palm plantation), 46530 (heavy machinery, agriculture tools and equipment trading), 46652 (agrochemical and fertilizer trading), 46202 (trading of fruit with oil content), 49431 (motor transport for public road), 64142 (loan service unit).</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Environmental commitment "Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL) Koperasi Serba Usaha Makarti" dated 4 March 2024.</p> <p>ISH organization has appointed Mrs. Imfatul Hasanah as Group Manger referring to "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS", dated 3 July 2021. As per appointment letter, Group Manager is responsible in RSPO and ISPO certification. Supervising all ICS members.</p> <p>No change since last assessment.</p> <p>There was changes in ICS team, as per "Surat Keputusan Manager Koperasi Jasa Makarti No.12/K.MT/SDM/III/2024 tentang Penunjukan dan Pengangkatan Pengurus Internal Control System (ICS) Koperasi Jasa Makarti Desa Sidomulyo", 1 March 2024.</p> <p>Fair and transparent decision making: Annual member meeting "Rapat Anggota Tahunan" was held on 2 March 2024, discussing the performance in fiscal year 2023; 199 personnel attended the meeting.</p> <p>All member signed declaration form: Based on interview with sampled smallholder member, they confirmed signing the member declaration.</p>	
Milestone A	Group manager and group members have an Internal Control System (ICS) that meets all the ICS Eligibility and MS A requirements (section 3.2 below) and complete training on oil palm pricing mechanisms, financial management, and best practices for smallholder organisations as well as socialising the mechanism at which pricing is set for smallholder organisations.	Koperasi JasaMakarti has appointed Mrs. Im Fatul Hasanah as the group manager as per "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS" dated 3 July 2021. In the decree, Group Manager responsible in RSPO and ISPO certification, supervising all ICS group of Koperasi JasaMakarti.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The ICS structure was established as per "Surat Keputusan No.002/KOP.MKT/SDM/VII/2021 tentang Daftar Pengurus ICS (Internal Control System)" dated 3 July 2021.</p> <p>Stated the group manager heads all component of internal control system (ICS) team: Group Manager; Secretary; "Komite Persetujuan" - Approval committee; "Unit Penyuluhan dan Pendaftaran" – Information and registration unit; "Unit Penilai Internal" – Internal auditor; "Unit Pengelola Limbah B3" – Hazardous waste management unit; "Unit K3-NKT-Darurat Api dan PHT" – Health and Safety-HCV-Firefighting-Pest and Disease unit.</p> <p>Training plan for oil palm pricing, financial management, BMP: See relevant criterion C-ICS C.1</p> <p>All member trained before audit: See relevant criterion C-ICS C.2 Who provided training: See relevant criterion C-ICS C.2 Training attendance record: See relevant criterion C-ICS C.2</p>	
Milestone B	<p>Smallholder groups are operating in accordance to best management practices for groups, including:</p> <ul style="list-style-type: none"> Fair and transparent decision-making and governance Sustainable financial management 	<p>Governance process set up: Cooperative has a set of statute in "Anggaran Dasar – Anggaran Rumah Tangga". The statute sets 20 October 2011 and revised based on member meeting on 24 July 2023, subsequently established as new statute based on "Akta Pernyataan Rapat Koperasi JasaMakarti No.24" in front of notary Nurleila SH, MKn dated 26 February 2024.</p> <p>Decision making process in smallholder as per AD/ART was through annual member meeting. Chapter VI – Rapat Anggota stated "Rapat Anggota merupakan pemegang tertinggi dalam koperasi" – annual member meeting is the decision making/highest authority in cooperative.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Awareness about governance process: Based on interview with sampled smallholder, the cooperative has implemented a fair and transparent business, including the FFB sales process, deduction and management fee. They understand the process of internal audit and impact to certification.</p> <p>Financial management plan: See relevant criterion C.1.1</p> <p>Monitoring of financial performance: Monitoring and reporting of financial performance was during Annual member meeting "Rapat Anggota Tahunan" was held on 2 March 2024. The meeting reported financial statement for fiscal year 2023. The report stated the financial balance from loan business units; sales of agriculture, supplies, sales of FFB.</p>	
Criteria 1.2: Smallholders have the capacity to effectively manage their farm.			
Eligibility	Not Applicable	This indicator not applicable for Eligibility	Not Applicable
Milestone A	Smallholders complete training on farm business operations, monitoring and planning. The training includes capacity building on record keeping for production, including inputs and yields, transactions, and variety.	<p>Koperasi Jasa Makarti has carried out regular training for members regarding farm business operations, monitoring and planning and record keeping for production which was delivered during the field school period in 2024 as follows:</p> <ul style="list-style-type: none"> 4 March 2024 (MT1) attended by 47 members while MT2 was attended by 35 members 5 March 2024 (MT3) attended by 29 members while MT4 was attended by 20 members and MT5 was attended by 35 members <p>Interview result with a sample of smallholder members, it is known that the organization publishes the Independent Palm Oil Farmer</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Activity Book which, among other things, contains information regarding recording FFB production and sales. The results of verification of monitoring books belonging to 16 sample smallholders showed that FFB production recording had been carried out consistently by members.</p> <p>Training attended by all members (172 members) was also held in the period March – May 2023.</p>	
Milestone B	Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sales.	<p>One of the efforts to manage the smallholder area and record the production and sales of FFB effectively is shown by making a book of monitoring the activities of the smallholder. The book will record all activities in the operation of the smallholder starting from maintenance including the use of fertilizers and pesticides to the results of FFB production and costs incurred. An example of a recording in the smallholder activity book, for example, is shown by:</p> <ul style="list-style-type: none"> Roin Husyudi/ MKT.125.04.156 Manuring : NPK 600 Kg and Urea 250 Kg Pesticide : Nil FFB production <ul style="list-style-type: none"> Plot 1 March 2024: 3,130 Kg; April 2024: 1,930 Kg Plot 2 March 2024: 3,137 Kg; April 2024: 3,710 Kg Alimun/ MKT.105.04.009 Manuring: NPK 800 Kg and Urea 750 Kg Pesticide: Round Up 4 Litre FFB production: March 2024 : 2,325 Kg; April 2024: 2,315 Kg <p>FFB Sales</p> <p>The physical sale of FFB is accommodated by the Cooperative by creating a Joint Harvesting Schedule so that it can be sent simultaneously to the partner POM. Recording of field weighing results</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>is carried out by the Clerk and then made in the <i>SPB</i> (delivery note) and the final weighing results and the amount of FFB paid are in accordance with the weighing note at the POM.</p> <p>Sample document shown i.e:</p> <ul style="list-style-type: none"> - Delivery note No.1123 0010813 dated 4 April 2024 for 400 bunches FFB. Result of actual weighing based on receipt Note No.3971518 are 6,940 Kg. - Delivery Note No.1200013764 dated 19 April 2024 for 340 bunches FFB. Result of actual weighing based on receipt Note No.0071701 are 7,595 Kg 	
Criteria 1.3: Smallholders implement good agricultural practices (GAP) on their farms.			
Eligibility	Smallholders commit to implementing good agricultural practices on their farms. (Reference Smallholder Declaration, 1.1.E / Appendix 1).	<p>All member of Koperasi Jasa Makarti has signed smallholder declaration which stated I will join a group of smallholders to take part in group certification in accordance with RSPO independent smallholder standards and comply with related principles, criteria, and indicators.</p> <p>Examples of members who have signed the smallholder declaration e.g:</p> <ul style="list-style-type: none"> • Harkono/MKT.150.04.044 signed 4 January 2022 • M.Suhardi/MKT.148.04.150 signed 7 January 2021 • Sukardi/MKT.204.04.160 signed 7 January 2021 • Roin Husyudi/MKT.125.04.156 signed 7 January 2021 • Alimun/MKT.105.04.009 signed 7 January 2021 	Complied
Milestone A	Smallholders complete training on Good Agriculture Practices (GAP).	Koperasi Jasa Makarti has carried out regular training for members regarding Upkeep, IPM, and Harvesting which was delivered during the field school period in 2024 as follows:	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> 4 March 2024 (MT1) attended by 47 members while MT2 was attended by 35 members 5 March 2024 (MT3) attended by 29 members while MT4 was attended by 20 members and MT5 was attended by 35 members 26 – 27 February 2024 attended by 167 members <p>Interview result with a sample of smallholder members, it is known that the organization publishes the Independent Palm Oil Farmer Activity Book which, among other things, contains information regarding recording upkeep activities and use of fertilizer and pesticide. The results of verification of monitoring books belonging to 16 sample smallholders showed that FFB upkeep activities recording had been carried out consistently by members.</p> <p>Training attended by all members (172 members) was also held in the period March – May 2023.</p>	
Milestone B	Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.	<p>Good Agricultural Practices Based on field observation during the audit activities carried out, several conditions were found as follows:</p> <ul style="list-style-type: none"> There is blanket spraying on land plots of Boediono (2 plot), Parino and Sunarto while the organization has a policy for selective spraying and prohibition of blanket spraying. There is an uncontrolled condition of “bulu babi” (<i>Clidemia hirta</i>) on Joko Susilo plot. <p>FFB production Record Based on the results of verification of the production database and FFB records, abnormal yields were found and no justification for this could be demonstrated.</p>	Non-compliance

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Criterion / Indicator		Assessment Findings				Compliance																							
		<table><thead><tr><th>Name</th><th>Forecast (ASA-1) Ton/Year</th><th>Actual Production (ASA-2) Ton/Year</th><th>Actual yield</th></tr></thead><tbody><tr><td>Ketut Mastra</td><td>44.75 (2.00 Ha)</td><td>76.40</td><td>38.20</td></tr><tr><td>I Wayan Suarba</td><td>18.60 (0.85 Ha)</td><td>36.83</td><td>43.33</td></tr><tr><td>Anton Nasution 1</td><td>21.36 (1.00 Ha)</td><td>35.41 32.59</td><td>35.41 32.59</td></tr><tr><td>Anton Nasution 2</td><td>22.41 (1.00 Ha)</td><td></td><td></td></tr><tr><td>Muklis</td><td>34.59 (1.61 Ha)</td><td>56.29</td><td>35.07</td></tr></tbody></table> <p><i>*12 months period</i></p> <p>NC Critical: ISH organization has not been able to show sufficient evidence that it has implemented GAP on its land plots consistently; furthermore not all members of the ISH organization can show sufficient evidence of having recorded FFB accurately.</p>	Name	Forecast (ASA-1) Ton/Year	Actual Production (ASA-2) Ton/Year	Actual yield	Ketut Mastra	44.75 (2.00 Ha)	76.40	38.20	I Wayan Suarba	18.60 (0.85 Ha)	36.83	43.33	Anton Nasution 1	21.36 (1.00 Ha)	35.41 32.59	35.41 32.59	Anton Nasution 2	22.41 (1.00 Ha)			Muklis	34.59 (1.61 Ha)	56.29	35.07			
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Principle 2: Ensure Legality, Respect for Land Rights and Community Wellbeing Comply with the law and respect communities’ rights																													
Criteria 2.1: Smallholders have legal or customary rights to use the land in accordance with national and local laws, and customary practices																													
Eligibility	Smallholders provide the coordinates or maps of their plots and evidence of ownership, or rights to use the land (refer to indicator 1.1E / Appendix 1).	ISH organization provided data on smallholder member plots, maps, legal ownership of the land, and GPS coordinates for each plots.				Complied																							

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Maps of each smallholder plot in "Koperasi Makarti Petak Persil Kebun Sawit", scale 1:20,000. The map of smallholder plots prepared with assistance from GIZ, 2020.</p> <p>Hamid MKT.232.04.043.003</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Hamid No.101" scale 1:2000; based on field survey 2020. <p>Wayan Wirya MKT.072.04.135.039</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Wayan Wirya No.322" scale 1:2000; based on field survey 2020. <p>Joko Susilo MKT.154.04.054.315</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Joko Susilo No.126" scale 1:2000; based on field survey 2020. <p>Mariyo MKT.168.04.079.263</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Mariyo No.171" scale 1:2000; based on field survey 2020. <p>Budi MKT.046.04.019.012</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Budi No.42" scale 1:2000; based on field survey 2020. <p>Sunarto MKT.206.04.096.144</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Sunarto No.212" scale 1:2000; based on field survey 2020. <p>Harkono MKT.150.04.044.261</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Harkono No.102" scale 1:2000; based on field survey 2020. <p>Roin Husyudi MKT.125.04.156.282</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Roin Husyudi No.253 and 254" scale 1:2000; based on field survey 2020. <p>Sukardi MKT.204.04.160</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Sukardi No.288 and 289" scale 1:2000; based on field survey 2020. M Suhardi MKT.148.04.150.290 & MKT.148.04.150.291 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo M. Suhardi No.152 & 153" scale 1:2000; based on field survey 2020. Alimun MKT.105.04.009.283 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Alimun No.21" scale 1:2000; based on field survey 2020. Jabat Hutagaol MKT.194.04.051.089 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Jabat Hutagaol No.117" scale 1:2000; based on field survey 2020. Wahyu Riyadi MKT.216.04.133.115 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Wahyu Riyadi No.319" scale 1:2000; based on field survey 2020. Gede Antara MKT.231.04.029.191 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Gede Antara No.69" scale 1:2000; based on field survey 2020. M. Haerani MKT.018.04.063.142 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo M Haerani No.138" scale 1:2000; based on field survey 2020. 	
Milestone A	Smallholders can demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right.	<p>ISH organization provides member list and the oil palm plantation blocks map, scale 1:16,000. This map was prepared from legal ownership of land and satellite imagery, assisted by facilitator GIZ in 2020.</p> <p>All the land under Koperasi JasaMakarti was originated from government's transmigration program. The original transmigration map sources: "Surat Keputusan Pimpinan Proyek PIR TRANS IV Muara Wahau No.MUNA/KPTS-KONV/01/1994" dated 21 July 1994.</p>	Non-compliance

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Criterion / Indicator		Assessment Findings	Compliance
		<p>ISH organization demonstrated the legal ownership of the land and the process:</p> <p>Hamid MKT.232.04.043.003</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Hamid No.101" scale 1:2000; based on field survey 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.479; Made Arna; land in Jakluay/Sidodadi village; 20,000 m²" dated 9 October 2001 – from survey plan No.479. - Statement of land grant "Surat Pernyataan Hibah Hak atas Tanah" from Made Arna/I Gusti Putu Maduraka to Hamid, dated 1 November 2012. Signed by land owner to Hamid. <p>Wayan Wirya MKT.072.04.135.039</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Wayan Wirya No.322" scale 1:2000; based on field survey 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.500; Wayan Sumarja; land in Jakluay/Sidodadi village; 19.370 m²" dated 9 October 2001 – from survey plan No.500. Completed with sketch of the land scale 1:2000 for land parcel No.500 <p>Joko Susilo MKT.154.04.054.315</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Joko Susilo No.126" scale 1:2000; based on field survey 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.16.03.24.04.1.00387; Karto Suwito; land in Jakluay village; 10,000 m²" dated 20 July 1992 – from survey plan No.1026/92. - Statement of land sales "Surat Pernyataan Pengalihan Hak atas Tanah" from Karto Suwito/H. Ridwan to Joko Susilo, dated 16 March 2012. Signed by land owners, buyer, witnesses and village authority. <p>Mariyo MKT.168.04.079.263</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Mariyo No.171" scale 1:2000; based on field survey 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.16.03.24.1.00412; Usup; land in Jakluay village; 10,000 m²" dated 20 July 1992 – from survey plan No.1005/92. Complemented with land sketch scale 1:2000 for land parcel No.20. - Statement of land ownership from Sidomulyo Vilalge "Surat Keterangan Kepemilikan Tanah Desa Sidomulyo No.08.2004/574/SDM/XI/2021" stating the land of 10,000 m² with land certificate under name Usuf was owned by Mariyo; dated 11 November 2021. Signed by village head 11 November 2021. <p>Budi MKT.046.04.019.012</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Budi No.42" scale 1:2000; based on field survey 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.16.09.08.04.1.00027; Budi; land in Sidomulyo; 20,000 m²" dated 10 October 2018 – from survey plan No.13/Sidomulyo/2018. Complemented with land sketch scale 1:2000 for land parcel No.0051. - Statement of land ownership from Sidomulyo Village "Surat Keterangan Desa Sidomulyo No.08.2004/361/SDM/IX/2020" stating the land of 20,000 m² with land certificate in process; signed by village head, dated 16 September 2020. <p>Sunarto MKT.206.04.096.144</p> <ul style="list-style-type: none"> - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Sunarto No.212" scale 1:2000; based on field survey 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.569; Wahab; land in Jakluay/Sidodadi; 20,000 m²" dated 9 October 2001 – from survey plan No.569. Complemented with land sketch scale 1:2000 for land parcel No.0051. 	

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		<ul style="list-style-type: none"> - Statement of land ownership from Sidomulyo Village "Surat Keterangan Kepemilikan Desa Sidomulyo No.08.2004/622/SDM/XI/2021" stating the land of 20,000 m² with land certificate No.569 under name Wahab; signed by village head, dated 11 November 2021. Harkono MKT.150.04.044.261 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Harkono No.102" scale 1:2000; based on field survey 2020. - Land grant statement "Surat Pernyataan Hibah Hak atas Tanah" from Ramelan/Suprpto AMd to Harkono; 20,000 m²; value Rp. 20,000,000; dated 18 June 2009; acknowledge by Sidomulyo village head. Roin Husyudi MKT.125.04.156.282 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Roin Husyudi No.253 and 254" scale 1:2000; based on field survey 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.587; Badri; land in Jakluay/Sidodadi; 20,000 m²" dated 9 October 2001 – from survey plan No.587. Complemented with land sketch scale 1:2000 for land parcel No.587. - Statement of land ownership from Sidomulyo Village "Surat Keterangan Kepemilikan Desa Sidomulyo No.08.2004/601/SDM/XI/2021" stating the land of 20,000 m² with land certificate No.587 under name Badri is owned by Roin Husyudi; signed by village head, dated 11 November 2021. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.16.03.24.04.1.00207; Ahmad Subari; land in Jakluai; 10,000 m²" dated 20 July 1992 – from survey plan No.10446/92. Complemented with land sketch scale 1:2000 for land parcel No.0038. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Statement of land ownership from Sidomulyo Village "Surat Keterangan Kepemilikan Desa Sidomulyo No.08.2004/600/SDM/XI/2021" stating the land of 10,000 m² with land certificate No.207 under name Ahmad Subari is owned by Roin Husyudi; signed by village head, dated 11 November 2021. Sukardi MKT.204.04.160 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Sukardi No.288 and 289" scale 1:2000; based on field survey 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.16.03.24.04.1.00417; Ramin; land in Jakluai; 10,000 m²" dated 20 July 1992 – from survey plan No.10056/92. - Statement of land ownership from Sidomulyo Village "Surat Keterangan Kepemilikan Desa Sidomulyo No.08.2004/382/SDM/XI/2020" stating the land of 10,000 m² was owned by Sukardi; signed by village head, dated 28 September 2020. M Suhardi MKT.148.04.150.290 & MKT.148.04.150.291 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo M. Suhardi No.152 & 153" scale 1:2000; based on field survey 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.16.03.24.04.1.00378; A Solihin; land in Jakluai; 10,000 m²" dated 20 July 1992 – from survey plan No.1017/92. - Statement of land ownership from Sidomulyo Village "Surat Keterangan Kepemilikan Desa Sidomulyo No.08.2004/567/SDM/XI/2021" stating the land of 10,000 m² with land certificate No.378 under name A Sholihin was transferred and owned by M. Suhardi; signed by village head, dated 11 November 2021. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Grant letter "Surat Pernyataan Hibah Hak atas Tanah dari Nurmini kepada Khusnul Khotimah" 0.3 Ha; dated 6 June 2011; signed by both parties and witnessed by village head. - Statement of land ownership from Sidomulyo Village "Surat Keterangan Kepemilikan Desa Sidomulyo No.08.2004/407/SDM/X/2020" stating the land of 0.3 Ha with land certificate under name Nurmini was transferred and owned by M. Suhardi since 2011; signed by village head, dated 12 October 2020. Alimun MKT.105.04.009.283 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Alimun No.21" scale 1:2000; based on field survey 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.16.03.1.00436; Alimun; land in Jakluai; 10,000 m²" dated 20 July 1992 – from survey plan No.10075/92. Jabat Hutagaol MKT.194.04.051.089 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Jabat Hutagaol No.117" scale 1:2000; based on field survey 2020. - Grant letter "Surat Pernyataan hibah Hak atas Tanah" from Samian to Jabat Hutagaol with fee Rp.5,000,000 dated 14 June 2007. Witnessed and signed by village head Sidomulyo. Wahyu Riyadi MKT.216.04.133.115 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Wahyu Riyadi No.319" scale 1:2000; based on field survey 2020. - Statement of land ownership from Sidomulyo Village "Surat Keterangan Kepemilikan Tanah" stating the land of 20,000 m² purchased from H. Firmansyah since 18 April 2011, and now owned by Wahyu Riyadi; signed by village head 5 December 2013. Gede Antara MKT.231.04.029.191 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo Gede Antara No.69" scale 1:2000; based on field survey 2020. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.162; I Wayan Kota; land in Jakluay; 22,020 m²" dated 3 September 2001 – from survey plan No.168. - No evidence of transfer Juwito MKT.246.04.129.028 - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.491; Robet; land in Jakluay/Sidodadi; 20,000 m²" dated 9 October 2001 – from survey plan No.491. Complemented with sketch map scale 1:2000 for land parcel No.491. - Letter of transfer "Surat Keterangan Pelimpahan atas Tanah Hak Milik" from Partono/Endah Lestariningsih to Juwito a piece of land with land certificate No.659 under name Robet, dated 30 September 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.538; Bahri; land in Jakluay/Sidodadi; 19,800 m²" dated 9 October 2001 – from survey plan No.538. Complemented with sketch map scale 1:2000 for land parcel No.538. - No land transfer M. Haerani MKT.018.04.063.142 - Smallholder plantation map "Peta Kebun Rakyat Desa Sidomulyo M Haerani No.138" scale 1:2000; based on field survey 2020. - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.571; Andi Hasanuddin; land in Jakluay/Sidodadi; 20,000 m²" dated 9 October 2001 – from survey plan No.571. Complemented with sketch map scale 1:2000 of land parcel No.571. - No evidence of transfer <p>NC Critical</p>	

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Criterion / Indicator		Assessment Findings	Compliance																																																									
		Some smallholder sampled cannot demonstrate evidence transfer of legal ownership of the land.																																																										
Milestone B	Smallholder plots are clearly and visibly demarcated and maintained, and the smallholders are operating only within these boundaries.	<p>Based on site visit to sampled smallholder, audit team sighted the land demarcation in form of red poles and/or wood fences are clearly located on the ground. The planting of oil palm only within the boundary.</p> <p>Based on site visit to sampled smallholder and stakeholder consultation to interested parties, there is no boundary overlapping with other landowner.</p> <table><tr><th>Smallholder name</th><th colspan="2">GPS Coordinates Boundary Pole sampled #1</th></tr><tr><td>M Suhardi (1)</td><td>1⁰ 2' 49.77" N</td><td>116⁰ 50' 27.43" E</td></tr><tr><td>M Suhardi (2)</td><td>1⁰ 2' 55.43" N</td><td>116⁰ 56' 22.18" E</td></tr><tr><td>Roin Husyudi</td><td>1⁰ 2' 46.89" N</td><td>116⁰ 57' 3.83" E</td></tr><tr><td>Sukardi (1)</td><td>1⁰ 3' 3.36" N</td><td>116⁰ 56' 55.05" E</td></tr><tr><td>Sukardi (2)</td><td>1⁰ 3' 6.52" N</td><td>116⁰ 56' 56.10" E</td></tr><tr><td>Harkono</td><td>1⁰ 2' 55.59" N</td><td>116⁰ 56' 2.53" E</td></tr><tr><td>Alimun</td><td>1⁰ 2' 55.37" N</td><td>116⁰ 56' 0.13" E</td></tr><tr><td>Gede Antara</td><td>1⁰ 3' 41.80" N</td><td>116⁰ 55' 24.97" E</td></tr><tr><td>Wahyu Riyadi</td><td>1⁰ 4' 8.14" N</td><td>116⁰ 55' 52.80" E</td></tr><tr><td>Jabat Hutagaol</td><td>1⁰ 4' 18.54" N</td><td>116⁰ 55' 39.62" E</td></tr><tr><td>Juwito (1)</td><td>1⁰ 4' 31.13" N</td><td>116⁰ 56' 24.55" E</td></tr><tr><td>M. Haerani</td><td>1⁰ 3' 53.42" N</td><td>116⁰ 56' 53.47" E</td></tr><tr><td>Mariyo</td><td>1⁰ 2' 57.52" N</td><td>116⁰ 56' 29.01" E</td></tr><tr><td>Joko Susilo</td><td>1⁰ 2' 40.64" N</td><td>116⁰ 56' 30.07" E</td></tr><tr><td>Budi</td><td>1⁰ 4' 26.66" N</td><td>116⁰ 57' 16.90" E</td></tr><tr><td>Sunarto</td><td>1⁰ 3' 46.76" N</td><td>116⁰ 56' 44.39" E</td></tr><tr><td>Hamid</td><td>1⁰ 4' 34.53" N</td><td>116⁰ 56' 2.44" E</td></tr><tr><td>Wavan Wirva</td><td>1⁰ 4' 34.46" N</td><td>116⁰ 55' 46.48" E</td></tr></table>	Smallholder name	GPS Coordinates Boundary Pole sampled #1		M Suhardi (1)	1 ⁰ 2' 49.77" N	116 ⁰ 50' 27.43" E	M Suhardi (2)	1 ⁰ 2' 55.43" N	116 ⁰ 56' 22.18" E	Roin Husyudi	1 ⁰ 2' 46.89" N	116 ⁰ 57' 3.83" E	Sukardi (1)	1 ⁰ 3' 3.36" N	116 ⁰ 56' 55.05" E	Sukardi (2)	1 ⁰ 3' 6.52" N	116 ⁰ 56' 56.10" E	Harkono	1 ⁰ 2' 55.59" N	116 ⁰ 56' 2.53" E	Alimun	1 ⁰ 2' 55.37" N	116 ⁰ 56' 0.13" E	Gede Antara	1 ⁰ 3' 41.80" N	116 ⁰ 55' 24.97" E	Wahyu Riyadi	1 ⁰ 4' 8.14" N	116 ⁰ 55' 52.80" E	Jabat Hutagaol	1 ⁰ 4' 18.54" N	116 ⁰ 55' 39.62" E	Juwito (1)	1 ⁰ 4' 31.13" N	116 ⁰ 56' 24.55" E	M. Haerani	1 ⁰ 3' 53.42" N	116 ⁰ 56' 53.47" E	Mariyo	1 ⁰ 2' 57.52" N	116 ⁰ 56' 29.01" E	Joko Susilo	1 ⁰ 2' 40.64" N	116 ⁰ 56' 30.07" E	Budi	1 ⁰ 4' 26.66" N	116 ⁰ 57' 16.90" E	Sunarto	1 ⁰ 3' 46.76" N	116 ⁰ 56' 44.39" E	Hamid	1 ⁰ 4' 34.53" N	116 ⁰ 56' 2.44" E	Wavan Wirva	1 ⁰ 4' 34.46" N	116 ⁰ 55' 46.48" E	Complied
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Criterion / Indicator		Assessment Findings	Compliance
Criteria 2.2: Smallholders have not acquired lands from indigenous peoples, local communities or other users without their free, prior and informed consent, based on a simplified FPIC approach.			
Eligibility	For existing plots, smallholders can demonstrate that they have not acquired land without FPIC of indigenous peoples, local communities or other users (refer to indicator 1.1E / Appendix 1).	<p>Stakeholder consultation result with village authorities, smallholder members and Lands Office, information: the smallholder members of ISH organization was originated from government project for transmigration. The initial crop was coconut.</p> <p>All the land under ISH organization was originated from government's transmigration program and no land acquired from indigenous people's land. The original transmigration map sources: "Peta Situasi Transmigrasi No.BPN.71/MW-PTN/Trans.89-90/Kap/1990 – lembar 151" dated 1990.</p> <p>Commitment to not acquiring land without FPIC of indigenous people, local communities or other user stipulated under the Smallholder Declaration "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" in RSPO ISH 2019 – INA NI, endorsed 14 February 2022 – Annex 1. Point 9 stipulated "Tidak membuka lahan atau mendapatkan lahan dari masyarakat adat, masyarakat setempat, atau pengguna lain tanpa FPIC dari mereka berdasarkan pendekatan FPIC yang disederhanakan". Hamid MKT.232.04.043.003 - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Hamid; 2 Ha; planted 2001" signed dated 7 January 2021. Wayan Wirya MKT.072.04.135.039 - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan</p>	Complied
Milestone A	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).		Complied
Milestone B	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).		Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Pengelolaan Perkebunan Berkelanjutan – Wayan Wirya; 2 Ha; planted 2002” signed dated 7 January 2021. Joko Susilo MKT.154.04.054.315</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Joko Susilo; 1 Ha; planted 2010” signed dated 7 January 2021. <p>Mariyo MKT.168.04.079.263</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Mariyo; 1 Ha; planted 2012” signed dated 7 January 2021. <p>Budi MKT.046.04.019.012</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Budi; 2 Ha; planted 2007-2010” signed dated 7 January 2021. <p>Sunarto MKT.206.04.096.144</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sunarto; 2 Ha; planted 2001” signed dated 7 January 2021. <p>Harkono MKT.150.04.044.261</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Harkono; 1 Ha” signed dated 4 January 2021. <p>Roin Husyudi MKT.125.04.156.282</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Pengelolaan Perkebunan Berkelanjutan – Roin Husyudi; 2 land parcels; 3 Ha; planted 2011 and 2014” signed dated 7 January 2021.</p> <p>Sukardi MKT.204.04.160</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sukardi; 2 Ha; planted 2001” signed dated 7 January 2021. <p>M Suhardi MKT.148.04.150.290 & MKT.148.04.150.291</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Suhardi; 1 Ha;” signed dated 7 January 2021. <p>Alimun MKT.105.04.009.283</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Alimun; 1 Ha; planted 2016” signed dated 7 January 2021. <p>Jabat Hutagaol MKT.194.04.051.089</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Jabat Hutagaol; 2 Ha; planted 2008” signed dated 7 January 2021. <p>Wahyu Riyadi MKT.216.04.133.115</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wahyu Riyadi; 2 Ha; planted 2005” signed dated 7 January 2021. <p>Gede Antara MKT.231.04.029.191</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Gede Antara; 2.2 Ha; planted 2011" signed dated 7 January 2021. Juwito MKT.246.04.129.028 - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Juwito; 3.98 Ha; planted 2001 and 2004" signed dated 5 January 2021. M. Haerani MKT.018.04.063.142 - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – M Haerani; 2 Ha; planted 2001" signed dated 7 January 2021. 	
Criteria 2.3: The right to use the land is not disputed by indigenous peoples, local communities or other users.			
Eligibility	Smallholders declare any existing disputes on the land commit to resolving said disputes and provide information on the current status of those disputes (if any) (refer to indicator 1.1E / Appendix 1).	Based on stakeholder consultation to village head Sido Mulyo village, there was no land dispute over lands in smallholder member of Koperasi JasaMakarti.	Non-compliance
Milestone A	There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involved.	ISH organization provide information so the smallholder member can fill in the Appendix 3 of RSPO Independent Smallholder Standard 2019 – Indonesia National Interpretation 2022 – Form on the History of Land Tenure and Conflict Disclosure.	Non-compliance
Milestone B	There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involved.	Hamid MKT.232.04.043.003 <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Hamid" for 1 land parcel; section 2 information for 1 land parcel, 2 Ha, with information on land boundary, with information 	Non-compliance

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Criterion / Indicator		Assessment Findings	Compliance
		<p>on subject of ownership, with information on object of ownership, with information on type of ownership, with information on source of ownership, with information on history of land use; section signed by Hamid 15 July 2023; section 4 conflict status no conflict ticked; section 6A signed by Hamid 15 July 2023; section 7 signed by Group Manager 17 July 2023, signed by village authorities and cooperative chairman.</p> <p>Wayan Wiryu MKT.072.04.135.039</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Wayan Wiryu" for 1 land parcel; section 2 information for 1 land parcel, 2 Ha, with information on land boundary, with information on subject of ownership, with information on object of ownership, with information on type of ownership, with information on source of ownership, with information on history of land use; section signed by Wayan Wiryu 15 July 2023; section 4 conflict status no conflict ticked; section 6A signed by Wayan Wiryu 13 July 2023; section 7 signed by Group Manager 17 July 2023, signed by village authorities and cooperative chairman. <p>Joko Susilo MKT.154.04.054.315</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Joko Susilo" for 1 land parcel; section 2 information for 1 land parcel, 1 Ha, with information on land boundary, with information on subject of ownership, with information on object of ownership, with information on type of ownership, with information on source of ownership, with information on history of land use; section 3 no signature no date; section 4 conflict status not 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>indicated; section 6A no signature no date; section 7 signed by Group Manager but no date, not signed by village authorities and cooperative chairman</p> <p>Mariyo MKT.168.04.079.263</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Mariyo" for 1 land parcel; section 2 information for 1 land parcel, 2.53 Ha, with information on land boundary, no information on subject of ownership, no information on object of ownership, no information on type of ownership, no information on source of ownership, no information on history of land use; section 3 signed by Mariyo 7 July 2023; section 4 conflict status not indicated; section 6A signed by Mariyo 7 July 2023; section 7 no signature from Group Manager and no date, signed by cooperative chairman but no signature from village authorities. <p>Budi MKT.046.04.019.012</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Budi" not available. <p>Sunarto MKT.206.04.096.144</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Sunarto" for 1 land parcel; section 2 information for 1 land parcel, 2 Ha, with information on land boundary, with information on subject of ownership, with information on object of ownership, with information on type of ownership, with information on source of ownership, with information on history of land use; section 3 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>signed by Sunarto 2 April 2023; section 4 no conflict status informed; section 6A signed by Sunarto 2 April 2023; section 7 signed Group Manager but no date, signed by cooperative chairman and village authorities.</p> <p>Harkono MKT.150.04.044.261</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Harkono" for 1 land parcel; section 2 information for 1 land parcel, 2 Ha, no information on land boundary, with information on subject of ownership, with information on object of ownership, with information on type of ownership, with information on source of ownership, with information on history of land use; section 3 signed by Harkono 15 July 2023; section 4 no conflict status ticked; section 6A signed by Harkono 15 July 2023; section 7 signed Group Manager dated 17 July 2023, signed by cooperative chairman and village authorities. <p>Roin Husyudi MKT.125.04.156.282</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Roin Husyudi" for 2 land parcels; section 2 information for 2 land parcels, 3 Ha, no information on land boundary, no information on subject of ownership, no information on object of ownership, no information on type of ownership, no information on source of ownership, no information on history of land use; section 3 no signature no date; section 4 no conflict status informed; section 6A no signature no date; section 7 signed Group Manager 17 July 2023, signed by cooperative chairman but no signature from village authorities. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Sukardi MKT.204.04.160</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Sunarto" for 1 land parcel; section 2 information for 1 land parcel, 2 Ha, with information on land boundary, with information on subject of ownership, with information on object of ownership, with information on type of ownership, with information on source of ownership, with information on history of land use; section 3 signed by Sunarto 2 April 2023; section 4 no conflict status informed; section 6A signed by Sunarto 2 April 2023; section 7 signed Group Manager but no date, signed by cooperative chairman and village authorities. <p>M Suhardi MKT.148.04.150.290 & MKT.148.04.150.291</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan M Suhardi" for 2 land parcels; section 2 information for 2 land parcels, 2 Ha, no information on land boundary, with information on subject of ownership, with information on object of ownership, with information on type of ownership, no information on source of ownership, with information on history of land use; section 3 signed by M. Suhardi 15 July 2023; section 4 no conflict status for land 1 and land 2 ticked; section 6A signed by M. Suhardi 15 July 2023; section 7 signed Group Manager 17 May 2023, signed by cooperative chairman and village authorities. <p>Alimun MKT.105.04.009.283</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah 	

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		<p>Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Sunarto" not available.</p> <p>Jabat Hutagaol MKT.194.04.051.089</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Jabat Hutagaol" for 1 land parcel; section 2 information for 1 land parcel, 2 Ha, with information on land boundary, with information on subject of ownership, with information on object of ownership, with information on type of ownership, with information on source of ownership, with information on history of land use; section 3 signed by Jabat Hutagaol 15 July 2023; section 4 no conflict box ticked; section 6A signed by Jabat Hutagaol 15 July 2023; section 7 signed Group Manager 15 July, signed by cooperative chairman and village authorities. <p>Wahyu Riyadi MKT.216.04.133.115</p> <ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Wahyu Riyadi" for 1 land parcel; section 2 information for 1 land parcel, 2 Ha, no information on land boundary, with information on subject of ownership, with information on object of ownership, with information on type of ownership, with information on source of ownership, with information on history of land use; section 3 signed by Wahyu Riyadi 15 July 2023; section 4 no conflict status informed; section 6A signed by Wahyu Riyadi 17 July 2023; section 7 signed Group Manager 17 July 2023, signed by cooperative chairman and village authorities. <p>Gede Antara MKT.231.04.029.191</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Gede Antara" for 1 land parcel; section 2 information for 1 land parcel, 2.2 Ha, with information on land boundary, with information on subject of ownership, with information on object of ownership, with information on type of ownership, with information on source of ownership, with information on history of land use; section 3 signed by Gede Antara 15 July 2023; section 4 no conflict box ticked; section 6A signed by Gede Antara 15 July 2023; section 7 signed Group Manager 17 July 2023, signed by cooperative chairman and village authorities. Juwito MKT.246.04.129.028 - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan Juwito" for 2 land parcels; section 2 information for 2 land parcels, 1.98 Ha and 2 Ha, with information on land boundary, with information on subject of ownership, with information on object of ownership, with information on type of ownership, with information on source of ownership, with information on history of land use; section 3 signed by Juwito 15 July 2023; section 4 no conflict box ticked; section 6A signed by Juwito 15 July 2023; section 7 signed Group Manager 17 July 2023, signed by cooperative chairman and village authorities M. Haerani MKT.018.04.063.142 - Smallholder member has prepared simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan M Haerani" for 1 land parcel; section 2 information for 1 land 	

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		<p>parcel, 2 Ha, with information on land boundary, with information on subject of ownership, with information on object of ownership, with information on type of ownership, with information on source of ownership, with information on history of land use; section 3 signed by M Haerani but no date; section 4 no conflict status informed; section 6A signed by M Haerani 15 July 2023; section 7 signed Group Manager 17 July 2023, signed by cooperative chairman and village authorities.</p> <p>NC Critical: Simplified FPIC approach, referring to Annex 3 in form of "Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan serta Keberadaan Konflik Lahan" was not completed for sampled smallholder members.</p>	
Criteria 2.4: Smallholder plots are located outside of areas classified as national parks or protected areas, as defined by national, regional or local law or as specified in National Interpretation.			
Eligibility	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to indicator 1.1E / Appendix 1).	<p>Koperasi JasaMakarti demonstrate plantation map overlaid with Kutai Timur Regency spatial planning map; forest area map; and river map; from the overlaid plantation map it was understood that the smallholder member's oil palm plantation located outside national park or forest area, or other area not designated for plantation development. Scale of map 1: 200,000.</p> <p>The source of map indicating the forest area, water body, peat area, spatial planning designation as per:</p> <ul style="list-style-type: none"> - Decree on moratorium for permit issuance in forest area "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No.SK.7099/MENLHK-PKTL/IPSDH/PLA.1/8/2019 tentang Penetapan Peta Indikatif Penghentian Pemberian Izin Baru Hutan Alam Primer dan Lahan Gambut tahun 2019". 	Complied
Milestone A	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to indicator 1.1E / Appendix 1).		Complied
Milestone B	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law,		Complied

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	or as specified in National Interpretations (refer to indicator 1.1E / Appendix 1).	<ul style="list-style-type: none"> - Decree on moratorium for permit issuance in forest area "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No.SK.666/MENLHK-PKTL/IPSDH/PLA. 1/2/2021 tentang Penetapan Peta Indikatif Penghentian Pemberian Perizinan Berusaha, Persetujuan Penggunaan Kawasan Hutan, atau Persetujuan Perubahan Peruntukan Kawasan Hutan Baru pada Hutan Alam Primer dan Lahan Gambut Tahun 2021, Periode I". - Decree on forest area in Kalimantan Timur province "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No. SK.8109/MENLHK-PKTL/KUH/PLA.2/11/2018 tentang Peta Perkembangan Pengukuhan Kawasan Hutan Provinsi Kalimantan Timur". - Decree on spatial planning "Peraturan Daerah Provinsi Kalimantan Timur No.1 Tahun 2016 tentang Rencana Tata Ruang Wilayah Provinsi Kalimantan Timur Tahun 2016-2036". 	
Criteria 2.5: For new planting, smallholders do not clear or acquire any land without obtaining the free, prior and informed consent (FPIC), of indigenous people and/or local communities and/or other users , based on a simplified FPIC approach.			
Eligibility	For new oil palm planting, smallholders commit not to clear or acquire land from indigenous people, local communities, or other users without their FPIC, based on a simplified FPIC approach (refer to indicator 1.1E / Appendix 1).	<p>There is no new land expansion or new oil palm planting planned by ISH organization. This was verified through document review and interview with ICS Group Manager and Head of Koperasi.</p> <p>The oil palm planting year based on disclosure to RSPO was 2001, 2005, 2010. Based on interview with ICS, the cooperative manager and group manager stated they does not have planning for new planting. In addition, ISH organization established SOP for FPIC and conflict resolution "Standar Operasional Prosedur Free Priod Informed Consent (FPIC) Sebelum Menjalankan Program No.16/SOP/ICS-</p>	Complied

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		MKT/II/2021" dated 11 February 2021 and "Standar Operasional Prosedur Resolusi Konflik No.23/SOP/ICSMKT/ II/2021" dated 23 February 2021.	
Milestone A	Smallholders complete training on how to conduct a simplified FPIC approach.	<p>No new planting conducted by ISH organization. Smallholder members have completed the FPIC training since initial certification RSPO. Latest refreshment training conducted on 31 March 2022, facilitated by GIZ.</p> <p>ISH organization established SOP for FPIC and conflict resolution "Standar Operasional Prosedur Free Priod Informed Consent (FPIC) Sebelum Menjalankan Program No.16/SOP/ICS-MKT/II/2021" dated 11 February 2021 and "Standar Operasional Prosedur Resolusi Konflik No.23/SOP/ICS-MKT/II/2021" dated 23 February 2021.</p> <p>NC Critical: Although there were smallholder training records to confirm that the simplified FPIC approach has been trained, no any supporting evidences to confirm that it was done on 31 March 2022 as well as members who named to attend the training was not aware of such training</p>	Non-compliance
Milestone B	Based on a simplified FPIC approach, smallholders jointly agree on a plan with the affected indigenous peoples and/or local communities and/or other rights holders, including vulnerable groups, for new oil palm developments, if these involve land-use change.	There is no new land expansion or new planting planned by ISH organization. This was verified through document review and interview with Group Manager.	Complied
Principle 3: Respect human rights, including workers' rights and conditions Safeguard human rights and protect workers' rights, ensuring safe and decent working conditions.			
Criteria 3.1: There is no use of forced labour.			

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Eligibility	<p>Smallholders commit to no use of forced labour and ensure that any use of forced labour on the farm is terminated at Eligibility.</p> <p>They provide information on the source of labour, including family members, working on the farm and hired labour including contract workers (refer to indicator 1.1E / Appendix 1).</p>	<p>The ISH organization, since 2021 established policies related to forced labour, discrimination, and human trafficking, No.015/KOP.MKT/SDM/I/2021 dated 15 January 2021, it was stated that:</p> <ol style="list-style-type: none"> 1. Every cooperative member prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation) 2. Prohibited to do or conduct forced labour to workers or someone else in every situation. 3. Prohibited to do Human trafficking in every form and not using illegal worker. <p>Separately, the ISH organization has procedures related to worker recruitment, "Rekrutmen Tenaga Kerja No.042/SOP/ICS-MKT/III/2023" dated 20 March 2023; explains:</p> <ol style="list-style-type: none"> 1. Prohibition of employing children under 18 years 2. For children aged 13-16 years, if they work in the garden with the aim of helping their parents, they must be supervised by their parents and not do work that is high risk. <p>Smallholders have signed a statement/statement that farmers are committed to not carrying out forced labor. This statement is stated in the "RSPO Certification Commitment" in number D.3; that "Ensure that there is no forced labor in operations and stop forced labor practice if it still exists".</p> <p>The ISH organization has had a list of workers dated 12 Januari 2024, the content of list, includes: name of worker, date of birth, address, plot location own of smallholder and type of work. There are 26 workers as harvester.</p> <p>Several samples were taken to verify smallholder declaration refer to Appendix 1:</p>	Complied

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		<p>Hamid MKT.232.04.043.003</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Hamid; 2 Ha; planted 2001" signed dated 7 January 2021. <p>Wayan Wirya MKT.072.04.135.039</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wayan Wirya; 2 Ha; planted 2002" signed dated 7 January 2021. <p>Joko Susilo MKT.154.04.054.315</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Joko Susilo; 1 Ha; planted 2010" signed dated 7 January 2021. <p>Mariyo MKT.168.04.079.263</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Mariyo; 1 Ha; planted 2012" signed dated 7 January 2021. <p>Budi MKT.046.04.019.012</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Budi; 2 Ha; planted 2007-2010" signed dated 7 January 2021. <p>Sunarto MKT.206.04.096.144</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sunarto; 2 Ha; planted 2001" signed dated 7 January 2021. 	

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		<p>Harkono MKT.150.04.044.261</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Harkono; 1 Ha" signed dated 4 January 2021. <p>Roin Husyudi MKT.125.04.156.282</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Roin Husyudi; 2 land parcels; 3 Ha; planted 2011 and 2014" signed dated 7 January 2021. <p>Sukardi MKT.204.04.160</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sukardi; 2 Ha; planted 2001" signed dated 7 January 2021. <p>M Suhardi MKT.148.04.150.290 & MKT.148.04.150.291</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Suhardi; 1 Ha;" signed dated 7 January 2021. <p>Alimun MKT.105.04.009.283</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Alimun; 1 Ha; planted 2016" signed dated 7 January 2021. <p>Jabat Hutagaol MKT.194.04.051.089</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan 	

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		<p>Pengelolaan Perkebunan Berkelanjutan – Jabat Hutagaol; 2 Ha; planted 2008” signed dated 7 January 2021. Wahyu Riyadi MKT.216.04.133.115</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wahyu Riyadi; 2 Ha; planted 2005” signed dated 7 January 2021. <p>Gede Antara MKT.231.04.029.191</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Gede Antara; 2.2 Ha; planted 2011” signed dated 7 January 2021. <p>Juwito MKT.246.04.129.028</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Juwito; 3.98 Ha; planted 2001 and 2004” signed dated 5 January 2021. <p>M. Haerani MKT.018.04.063.142</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – M Haerani; 2 Ha; planted 2001” signed dated 7 January 2021. 	
Milestone A	<p>Smallholders complete training on free and fair labour and implement measures to ensure that all work is voluntary, and the following practices are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents including but not limited to passports; • Payment of recruitment fees by workers; • Contract substitution; 	<p>Training activities are carried out through Field Schools/Field day with materials:</p> <ol style="list-style-type: none"> a. Compliance with regulations relating to land legality b. The importance of working by implementing occupational health, safety and security (K3) including related to the employment. c. Provide information about NDPE (No Deforestation, No Peat, No Exploitation) d. Includes the materi related to the Fair employment practices: 	Complied

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<ul style="list-style-type: none"> • Involuntary overtime; • Lack of freedom of workers to resign; • Penalty for termination of employment; • Debt bondage; • Withholding of wages 	<ul style="list-style-type: none"> • There is no identity holder (KTP-Identity Card) • No recruitment fees • No voluntary overtime • Members' freedom to resign • There are no penalties for resigning • No bonded work • There is no withholding wages <p>Field School – <i>Sekolah Lapang</i> Implementation on:</p> <ol style="list-style-type: none"> 1. On 6 February 2024, the MT1 class was attended by 49 smallholders; 2. On 6 February 2024, the MT2 class was attended by 40 smallholders; 3. Dated 7 February 2024, the MT3 & MT 4 class attended by 62 smallholders; 4. Dated 7 February 2024, the MT 5 class attended by 31 smallholders; <p>The entire field school activity was attended by 182 smallholders. This training was organized by ICS's Extension Unit Staff (Ana Mustafidah, Damascus and Imfatul Khasanah), they have competence and experience regarding the training material, namely:</p> <ol style="list-style-type: none"> 1. Training Certificate for local trainers in Kutai Timur Regency on behalf of Ana Mustafidah with the theme of preparing sustainable palm oil certification for independent smallholders, training will be held on 26-28 August 2023 provided by Fortasbi. 2. Training Certificate for local trainers in Kutai Timur Regency on behalf of Damascus with the theme of preparing sustainable palm oil certification for independent smallholders, training will be held on 26-28 August 2023 provided by Fortasbi. 	

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		<p>3. Training Certificate for local trainers in Kutai Timur Regency on behalf of Imfatul Hasanah with the theme of preparing sustainable palm oil certification for independent smallholders, training will be held on 26-28 August 2023 provided by Fortasbi.</p> <p>Based on interviews with samples of smallholders during field visits that sample holders can explain related to employment, including discrimination, forced labor and workers' rights (including wages), freedom to decide whether to work or not.</p>	
Milestone B	Workers on the farm, including their families, have unrestricted access to their identity documents, have freedom of movement and can declare that their employment is freely chosen.	<p>ISH organization has procedures related to worker recruitment, "Rekrutmen Tenaga Kerja No. 042/SOP/ICS-MKT/III/2023" dated 20 March 2023; explains:</p> <ul style="list-style-type: none"> a. Prohibition of employing children under 18 years b. For children aged 13-16 years, if they work in the garden with the aim of helping their parents, they must be supervised by their parents and not do work that is high risk. <p>ISH organization also equips its workers with a Work Agreement Letter, which contains the type of work, wages (based on applicable labor regulations) and accident insurance, work tools and photocopy of ID requirements that can be accessed by workers or their families. Koperasi Jasa Makarti has had a list of workers dated 12 January 2024, the content of list, includes: name of worker, date of birth, address, plot location own of smallholder and type of work. There are 26 workers as harvester. Most of the provides of workers is for harvesting work while fertilization and spray work is usually done by smallholders themselves or their family.</p> <p>The ISH organization has also given workers the right to provide Personal Protective Equipment, based on the Minutes of Handover of Personal Protective Equipment (PPE) in the form of Koperasi Jasa</p>	Complied

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		<p>Makarti helmets and rubber shoes on 12 November 2023 to 10 harvesters.</p> <p>Based on interviews with several workers, they have received workers' rights in the form of: work tools, PPE, wages and can also choose work at plot locations belonging to other farmers (no coercion/force labour). The workers confirm no recruitment fee when they first start working. The worker said they can go and work for new landowner/oil palm block owner anytime and no penalties but prefer to work with the same landowner/oil palm block owner to maintain relationship.</p>	
Criteria 3.2: Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision and when not interfering with education programmes. Children are not exposed to hazardous working conditions.			
Eligibility	<p>Smallholders are aware of what defines child labour and ensure that any child labour in the farm operations is terminated at Eligibility. Awareness of child labour and commitment to no child labour includes:</p> <ol style="list-style-type: none"> 1. Compliance with the minimum age of workers at 18 years old. 2. Not exposing children to hazardous work. 3. Providing adult supervision of children working on the farm. 4. Ensuring the practice of children's rights to education is unrestricted and respected. (refer to indicator 1.1E / Appendix 1). 	<p>ISH organization, established policy related to forced labour, discrimination and human trafficking, No.015/KOP.MKT/SDM/I/2021 dated 15 January 2021, it was stated that:</p> <ol style="list-style-type: none"> 1. Every cooperative member prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation) 2. Prohibited to do or conduct forced labour to workers or someone else in every situation. 3. Prohibited to do Human trafficking in every form and also no using illegal worker. <p>The recruitment procedure is explained further, "Prosedur Tenaga Kerja No.042/SOP/ICS-MKT/III/2023" dated 20 March 2023; explains:</p> <ul style="list-style-type: none"> - Prohibition of employing children under 18 years - For children aged 13-16 years, if they work in the garden with the aim of helping their parents, they must be supervised by their parents and not do work that is high risk. <p>This policy refers to the existing laws and regulations in Indonesia and international such as:</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - "Undang-undang Cipta Kerja No.11 tahun 2021" concerning the prohibition of using child labour. - "Undang-undang No.1 tahun 2000 Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak" from ratified ILO Convention No.182. - "Undang-undang No.20 tahun 1999 tentang Batas Usia Minimum Diperbolehkan Bekerja" from ratified ILO Conventions No.138 year 1973. <p>This policy has been disseminated to all smallholders through field schools, field School Implementation on:</p> <ol style="list-style-type: none"> 1. On 6 February 2024, the MT1 class was attended by 49 smallholders 2. On 6 February 2024, the MT2 class was attended by 40 smallholders 3. Dated 7 February 2024, the MT3 & MT 4 class attended by 62 smallholders 4. Dated 7 February 2024, the MT5 class attended by 31 smallholders <p>The material provided at the training includes:</p> <ol style="list-style-type: none"> a. Fair employment practices: <ul style="list-style-type: none"> • There is no identity holder (KTP-Identity Card) • No recruitment fees • No voluntary overtime • Members' freedom to resign • There are no penalties for resigning • No bonded work • There is no withholding wages b. Compliance with the minimum age of workers as regulated by regional, provincial, or national regulations (Law No. 13 of 2003). c. Not placing children in hazardous work. d. Placing adult supervision of child laborers working in the field. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>e. Ensure that children's rights to education are respected and are not restricted.</p> <p>f. Refreshment several procedure and Cooperative policy</p> <p>Based on interview with sample smallholders during field visit, they mentioned that the smallholder has received socialization training related to employment, including the prohibition of the use of child labor (under 18 years old). Based on information from them that the age of workers is now on average about 26-50 years.</p>	
Milestone A	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> 1. There are no workers on smallholder farms under the age of 18. 2. Children are only permitted to help on family farms and are not permitted to perform hazardous work that may be physically or mentally harmful and that may intervene with the educational activities at school. 3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable. (Young workers are not permitted in Indonesia). 	<p>ISH organization, from the 2021 established policy related to forced labour, discrimination and human trafficking, No.015/KOP.MKT/SDM/I/2021 dated 15 January 2021, it was stated that:</p> <ol style="list-style-type: none"> 4. Every cooperative member prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation) 5. Prohibited to do or conduct forced labour to workers or someone else in every situation. 6. Prohibited to do Human trafficking in every form and also no using illegal worker. 	Complied
Milestone B	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> 1. There are no workers on smallholder farms under the age of 18. 2. Children are only permitted to help on family farms and are not permitted to perform hazardous work that may be physically or mentally harmful and that may intervene with the educational activities at school. 3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable. (Young workers are not permitted in Indonesia). 	<p>The recruitment procedure is explained further, "Prosedur Tenaga Kerja No.042/SOP/ICS-MKT/III/2023" dated 20 March 2023; explains:</p> <ul style="list-style-type: none"> - Prohibition of employing children under 18 years - For children aged 13-16 years, if they work in the garden with the aim of helping their parents, they must be supervised by their parents and not do work that is high risk. <p>This policy refers to the existing laws and regulations in Indonesia and international such as:</p> <ul style="list-style-type: none"> - "Undang-undang Cipta Kerja No.11 tahun 2021" concerning the prohibition of using child labour. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - "Undang-undang No.1 tahun 2000 Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak" from ratified ILO Convention No.182. - "Undang-undang No.20 tahun 1999 tentang Batas Usia Minimum Diperbolehkan Bekerja" from ratified ILO Conventions No.138 year 1973. <p>This policy has been disseminated to all smallholders through field schools, field School Implementation on:</p> <ul style="list-style-type: none"> 5. On 6 February 2024, the MT1 class was attended by 49 smallholders 6. On 6 February 2024, the MT2 class was attended by 40 smallholders 7. Dated 7 February 2024, the MT3 & MT 4 class attended by 62 smallholders 8. Dated 7 February 2024, the MT5 class attended by 31 smallholders <p>The material provided at the training includes:</p> <ul style="list-style-type: none"> g. Fair employment practices: <ul style="list-style-type: none"> • There is no identity holder (KTP-Identity Card) • No recruitment fees • No voluntary overtime • Members' freedom to resign • There are no penalties for resigning • No bonded work • There is no withholding wages h. Compliance with the minimum age of workers as regulated by regional, provincial, or national regulations (Law No. 13 of 2003). i. Not placing children in hazardous work. j. Placing adult supervision of child laborers working in the field. k. Ensure that children's rights to education are respected and are not restricted. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>I. Refreshment several procedure and Cooperative policy</p> <p>Based on interview with sample smallholders during field visit, they mentioned that the smallholder has received socialization training related to employment, including the prohibition of the use of child labor (under 18 years old). Based on information from them that the age of workers is now on average about 26-50 years.</p>	
Criteria 3.3: Workers' pay complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations.			
Eligibility	Smallholders commit to pay workers according to at least equal to the Minimum Wage based on the smallholder's location as applicable by law (refer to indicator 1.1E / Appendix 1).	<p>ISH organization has procedures related to worker recruitment, "Rekrutmen Tenaga Kerja No. 042/SOP/ICS-MKT/III/2023" dated 20 March 2023. Based on review document, that the minimum wage of Kutai Timur Regency is refer to governor decree "Surat Keputusan Gubernur Kalimantan Timur Nomor 100.3.3.2/K.814/2023" dated 21 November 2023 whereby the minimum wage IDR 3,515,324 per month.</p> <p>Koperasi Jasa Makarti has issued a Group Manager policy in 2021 i.e. Group Manager Decree concerning Wage Payments No.017/KOP.MKT/SDM/I/2021, dated 15 January 2021, mentioned that ISH organization will pay workers' wages referring to applicable government regulations.</p> <p>The smallholders have signed statements/declarations that the farmers smallholders committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.4; that "Paid minimum wage in accordance with national rule". Sample was seen for:</p> <p>Several samples were taken to verify smallholder commitment:</p> <p>Hamid MKT.232.04.043.003</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Pengelolaan Perkebunan Berkelanjutan – Hamid; 2 Ha; planted 2001” signed dated 7 January 2021. Wayan Wiryu MKT.072.04.135.039 - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wayan Wiryu; 2 Ha; planted 2002” signed dated 7 January 2021. Joko Susilo MKT.154.04.054.315 - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Joko Susilo; 1 Ha; planted 2010” signed dated 7 January 2021. Mariyo MKT.168.04.079.263 - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Mariyo; 1 Ha; planted 2012” signed dated 7 January 2021. Budi MKT.046.04.019.012 - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Budi; 2 Ha; planted 2007-2010” signed dated 7 January 2021. Sunarto MKT.206.04.096.144 - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sunarto; 2 Ha; planted 2001” signed dated 7 January 2021. Harkono MKT.150.04.044.261 - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Pengelolaan Perkebunan Berkelanjutan – Harkono; 1 Ha” signed dated 4 January 2021.</p> <p>Roin Husyudi MKT.125.04.156.282</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Roin Husyudi; 2 land parcels; 3 Ha; planted 2011 and 2014” signed dated 7 January 2021. <p>Sukardi MKT.204.04.160</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sukardi; 2 Ha; planted 2001” signed dated 7 January 2021. <p>M Suhardi MKT.148.04.150.290 & MKT.148.04.150.291</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Suhardi; 1 Ha;” signed dated 7 January 2021. <p>Alimun MKT.105.04.009.283</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Alimun; 1 Ha; planted 2016” signed dated 7 January 2021. <p>Jabat Hutagaol MKT.194.04.051.089</p> <ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Jabat Hutagaol; 2 Ha; planted 2008” signed dated 7 January 2021. <p>Wahyu Riyadi MKT.216.04.133.115</p>	

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Criterion / Indicator		Assessment Findings	Compliance								
		<ul style="list-style-type: none"> - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wahyu Riyadi; 2 Ha; planted 2005" signed dated 7 January 2021. Gede Antara MKT.231.04.029.191 - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Gede Antara; 2.2 Ha; planted 2011" signed dated 7 January 2021. Juwito MKT.246.04.129.028 - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Juwito; 3.98 Ha; planted 2001 and 2004" signed dated 5 January 2021. M. Haerani MKT.018.04.063.142 - Smallholder Declaration (Reference to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – M Haerani; 2 Ha; planted 2001" signed dated 7 January 2021 <p>Based on interviews with sample smallholders during field visits, the smallholders have committed to paying workers in accordance with applicable laws and regulations. This labor is generally used for harvesting activities only, while most of the spraying and fertilization is done by land owners (smallholders). From the interviews, information was obtained that the amount of wages given to workers had not changed from the previous year, as follows:</p> <table border="1"> <thead> <tr> <th>Type of Work</th><th>Wages per day (IDR)</th><th>Wages per day (IDR)</th><th>Units</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td></tr> </tbody> </table>	Type of Work	Wages per day (IDR)	Wages per day (IDR)	Units					
Type of Work	Wages per day (IDR)	Wages per day (IDR)	Units								

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Criterion / Indicator		Assessment Findings				Compliance
		Harvesting	200,000 - 250,000	160.000 - 200.000	per ton FFB	
		Spraying	200,000	150.000	per Ha	
		Manuring	20,000	200.000	per sack	
		Pruning	600,000	150.000	per Ha	
		The amount of this wage has been verified based on the minimum wage for Kutai Timur Regency in 2024, which is still above the minimum wage				
Milestone A	Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups, including women.	Koperasi Jasa Makarti has issued a Group Manager policy in 2021 i.e. Group Manager Decree concerning Wage Payments No.017/KOP.MKT/SDM/I/2021, dated 15 January 2021, mentioned that ISH organization will pay workers' wages referring to applicable government regulations.				Complied
Milestone B	Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups including women.	<p>The smallholders have signed statements/declarations that the farmers smallholders committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.4; that "Paid minimum wage in accordance with national rule".</p> <p>Based on review document, that the minumum wage of Kutai Timur Regency is refer to:</p> <ol style="list-style-type: none"> 1. Governor of Kalimantan Timur Province Decree "Surat Keputusan No. 561/K.832/2022" dated 25 November 2022 concerning the determination of the Kalimantan Timur Province Minimum Wage of 2021, amount of Rp 3,201,396.04 2. Governor Kalimantan Timur Province Decree "Surat Keputusan (SK) Gubernur Kalimantan Timur No.100.3.3.2/K.814/2023" dated 21 November 2023 as Rp. 3,515,324 per month. 				Complied

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Criterion / Indicator		Assessment Findings	Compliance																																
		<p>Conversion wages accordance to PP 36/2021 and Decree of Governor of Kalimantan Timur on 2023-2024 as follow:</p> <table> <tr> <th>Period of wages</th><th>Monthly (IDR)</th><th>Rate per Day (IDR)</th><th>Rate per Hours (IDR)</th></tr> <tr> <td>2023</td><td>3.201.396</td><td>128.056</td><td>18.294</td></tr> <tr> <td>2024</td><td>3.515.324</td><td>140.613</td><td>20.088</td></tr> </table> <p>Determination of wages at the Koperasi Jasa Makarti for the 2024 period according interview with smallholder sample during field visit:</p> <table> <tr> <th>Type of Work</th><th>Wages per day (IDR)</th><th>Wages per day (IDR)</th><th>Units indicator</th></tr> <tr> <td>Harvesting</td><td>200,000 - 250,000</td><td>160.000 - 200.000</td><td>per ton FFB</td></tr> <tr> <td>Spraying</td><td>200,000</td><td>150.000</td><td>per Ha</td></tr> <tr> <td>Manuring</td><td>20,000</td><td>200.000</td><td>per sack</td></tr> <tr> <td>Pruning</td><td>600,000</td><td>150.000</td><td>per Ha</td></tr> </table> <p>Information: Harvest in a day per person gets results 0.8 – 1.0 ton for 5 hours/day Spraying per day per person gets results 0.75 Ha for 4 hours/day Manuring per day per person produces 10 sack for hours/day Pruning per day per person produces 0.25 Ha 5 hours/day</p> <p>The wage determination above, when compared with the minimum wage from the Decree from Kalimantan Timur Governor for the period 2024, is still above the minimum wage. The following is a verification of harvester wage receipt records in 2024: Wage payment Evidence of Worker Wage Payment</p>	Period of wages	Monthly (IDR)	Rate per Day (IDR)	Rate per Hours (IDR)	2023	3.201.396	128.056	18.294	2024	3.515.324	140.613	20.088	Type of Work	Wages per day (IDR)	Wages per day (IDR)	Units indicator	Harvesting	200,000 - 250,000	160.000 - 200.000	per ton FFB	Spraying	200,000	150.000	per Ha	Manuring	20,000	200.000	per sack	Pruning	600,000	150.000	per Ha	
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Criterion / Indicator		Assessment Findings				Compliance
		Harvest / Fertilizer / Spraying				
		Worker name Budiyono				
		Smallholder/Landowner Sukardi (MKT.204.04.160.237)				
		Activity date 20 February 2024				
		Activity	Production (Ton)	Rate (Rp per Ton)	Wage (Rp)	
		Harvesting	3.313	250,000	828,250	
		Harvest / Fertilizer / Spraying				
		Worker name Marshan				
		Smallholder/Landowner Jabat Hutagaol (MKT.194.04.051.893)				
		Activity date 21 March 2024				
		Activity	Production (Ton)	Rate (Rp per Ton)	Wage (Rp)	
		Harvesting	3.900	250,000	975,000	
		Harvest / Fertilizer / Spraying				
		Worker name Marshan				
		Smallholder/Landowner Wahyu Riyadi (MKT.216.04.133.115)				
		Activity date 23 April 2024				
		Activity	Production (Ton)	Rate (Rp per Ton)	Wage (Rp)	

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Criterion / Indicator		Assessment Findings				Compliance
		Harvesting	2.540	250,000	635,000	
Criteria 3.4: Workers understand their rights and freedom to file a complaint/grievance to group manager or relevant third parties, including RSPO.						
Eligibility	Smallholders commit to respect the rights of workers to file a complaint/grievance (refer to indicator 1.1E / Appendix 1).	<p>All smallholders in the Koperasi Jasa Makarti have committed to the right to express worker complaints. This commitment is stated in the Independent Farmers Commitment Statement Form in Carrying out Sustainable Plantation Management - RSPO Certification Commitment, in letter [D number 5]; states: "Respect workers' rights to submit complaints".</p> <p>This statement is in writing and signed by all stakeholders, samples of several documents of the statement are taken:</p> <p>Hamid MKT.232.04.043.003</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Hamid; 2 Ha; planted 2001" signed dated 7 January 2021. <p>Wayan Wiryha MKT.072.04.135.039</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wayan Wiryha; 2 Ha; planted 2002" signed dated 7 January 2021. <p>Joko Susilo MKT.154.04.054.315</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Joko Susilo; 1 Ha; planted 2010" signed dated 7 January 2021. <p>Mariyo MKT.168.04.079.263</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan 				Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Perkebunan Berkelanjutan – Mariyo; 1 Ha; planted 2012” signed dated 7 January 2021. Budi MKT.046.04.019.012</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Budi; 2 Ha; planted 2007-2010” signed dated 7 January 2021. <p>Sunarto MKT.206.04.096.144</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sunarto; 2 Ha; planted 2001” signed dated 7 January 2021. <p>Harkono MKT.150.04.044.261</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Harkono; 1 Ha” signed dated 4 January 2021. <p>Roin Husyudi MKT.125.04.156.282</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Roin Husyudi; 2 land parcels; 3 Ha; planted 2011 and 2014” signed dated 7 January 2021. <p>Sukardi MKT.204.04.160</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sukardi; 2 Ha; planted 2001” signed dated 7 January 2021. <p>M Suhardi MKT.148.04.150.290 & MKT.148.04.150.291</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Perkebunan Berkelanjutan – Suhardi; 1 Ha;” signed dated 7 January 2021.</p> <p>Alimun MKT.105.04.009.283</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Alimun; 1 Ha; planted 2016” signed dated 7 January 2021. <p>Jabat Hutagaol MKT.194.04.051.089</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Jabat Hutagaol; 2 Ha; planted 2008” signed dated 7 January 2021. <p>Wahyu Riyadi MKT.216.04.133.115</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wahyu Riyadi; 2 Ha; planted 2005” signed dated 7 January 2021. <p>Gede Antara MKT.231.04.029.191</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Gede Antara; 2.2 Ha; planted 2011” signed dated 7 January 2021. <p>Juwito MKT.246.04.129.028</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Juwito; 3.98 Ha; planted 2001 and 2004” signed dated 5 January 2021. <p>M. Haerani MKT.018.04.063.142</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan 	

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Criterion / Indicator		Assessment Findings	Compliance
		Perkebunan Berkelanjutan – M Haerani; 2 Ha; planted 2001" signed dated 7 January 2021	
Milestone A	Smallholders complete training on workers' rights to file a complaints/grievance and communicate to workers the means to file a complaint/grievance.	<p>Since 2021, the ISH organization has established mechanisms/procedures related to submitting complaints i.e. No.06/SOP/ICS-MKT/I/2021 dated 20 January 2021, explaining that:</p> <ol style="list-style-type: none"> 1. Members can submit their suggestions or complaints (public) to the complaint box or directly to the Cooperative Management 2. If the complaint goes through the Group Leader (Ketua KT), then the group leader must submit it to the Cooperative Management, then the officer appointed by the cooperative management will record the complaint in the Member's Suggestion/Complaints Book. 3. If the complaint is an important matter and needs to be kept confidential, then the report or complaint from the member will be recorded in the Unpublished Member's Important Complaints Book, where the issues are cover about: <ul style="list-style-type: none"> • Everything that concern about race, tribe, religion • Domestic violence • Sexual harassment • Human Rights Violation • The identity of the Whistle-blower/complainant will be kept confidential. Cooperative management or appointed officers are prohibited from revealing the identity of the whistleblower/complainant to the public or other parties, except to the authorized party (Police) • Complaints from members will be discussed in the Cooperative Management meeting and will be responded to at least within 2 weeks. • For complaints that are suggestions, complaints and criticisms, if a decision is obtained, the reporting party will be explained 	Complied

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		<p>about the meeting and the results of the decision, the explanation can be done verbally or in writing.</p> <ul style="list-style-type: none"> • If there are things that are considered unsatisfactory, a deliberation will be carried out again Complaints as mentioned in point number 3, will be identified and investigated by the Cooperative Management. If the problem can be resolved amicably and through deliberation, the management will hold a meeting inviting the reported party. And, if the problem is still not resolved, the Cooperative Management will submit the problem to the competent authorities for follow-up. <p>Training related to policies and refreshment procedures/SOPs, in 2024 has be carried out to all member (Smallholder):</p> <ol style="list-style-type: none"> 1. On 6 February 2024, the MT1 class was attended by 49 smallholders 2. On 6 February 2024, the MT2 class was attended by 40 smallholders 3. Dated 7 February 2024, the MT3 & MT 4 class attended by 62 smallholders 4. Dated 7 February 2024, the MT 5 class attended by 31 smallholders <p>The material provided at the training includes:</p> <ol style="list-style-type: none"> a. Fair employment practices: <ul style="list-style-type: none"> • There is no identity holder (KTP-Identity Card) • No recruitment fees • No voluntary overtime • Members' freedom to resign • There are no penalties for resigning • No bonded work • There is no withholding wages b. Compliance with the minimum age of workers as regulated by regional, provincial or national regulations (Law No. 13 of 2003). 	

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		c. Not placing children in hazardous work. d. Placing adult supervision of child laborers working in the field. e. Ensure that children's rights to education are respected and are not restricted. f. Refreshment several procedure and cooperative policy	
Milestone B	Workers are aware of and have access to an effective means for filing a complaint/grievance.	Based on interviews with a sample of smallholders during field visits, smallholder farmers respect and provide channels for workers to convey their complaints, usually through the Farmer Group Chair or directly to the farmer who owns the land where the worker works. At the ISH organization office has also provided a logbook and a suggestion and complaint box to make it easier for workers or other interested parties to channel their complaints. Based on interview with sampled workers on the field, they understood they can complaint and/or give input to plantation operation, provision of PPE, payment rate to the smallholder member or directly to cooperative committee.	Complied
Criteria 3.5: Working conditions and facilities are safe and meet minimum legal requirements.			
Eligibility	Smallholders commit to providing safe working conditions and facilities (refer to indicator 1.1E / Appendix 1).	Since 2021 until this audit was carried out there have been no revisions related to OHS identification and analysis as per Procedures for Controlling Risk and Mitigation of Occupational Accidents No.22/SOPICS-MKT/II/2021 dated 23 February 2021. OHS risk analysis covering office activity, fertilizer and agrochemical warehouse, harvesting, FFB transportation, manuring and upkeeping. OHS risk analysis will be updated if there are new risk identified. The use of PPE was identified for several operational activities in the field, including: - Spraying activity: use PPE rubber shoes and gloves, and safety google. - Harvesting/Pruning activity: use PPE helmet, rubber shoes and rubber hand gloves	Complied

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		<ul style="list-style-type: none"> - Manuring activity: use PPE gloves, mask and safety or rubber shoes. <p>The Koperasi Jasa Makarti has created an ICS Work Plan for 2024, which includes:</p> <ul style="list-style-type: none"> - MCU health examination, will be carried out in July 2024 - Firefighters training and practice will be held in June 2024 - First aid training and practice will be held in June 2024. <p>All smallholders in Jasa Makarti Cooperative have committed which is stated and signed on the form of Independent Farmers Commitment Statement in Carrying out Sustainable Plantation Management - RSPO Certification Commitment in letter [D number 6], it stated: "Providing a safe working condition and facilities".</p> <p>Taken example of form of smallholder commitment during audit: Several samples were taken to verify smallholder commitment: Hamid MKT.232.04.043.003</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Hamid; 2 Ha; planted 2001" signed dated 7 January 2021. <p>Wayan Wirya MKT.072.04.135.039</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wayan Wirya; 2 Ha; planted 2002" signed dated 7 January 2021. <p>Joko Susilo MKT.154.04.054.315</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Joko Susilo; 1 Ha; planted 2010" signed dated 7 January 2021. <p>Mariyo MKT.168.04.079.263</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Mariyo; 1 Ha; planted 2012" signed dated 7 January 2021. Budi MKT.046.04.019.012 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Budi; 2 Ha; planted 2007-2010" signed dated 7 January 2021. Sunarto MKT.206.04.096.144 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sunarto; 2 Ha; planted 2001" signed dated 7 January 2021. Harkono MKT.150.04.044.261 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Harkono; 1 Ha" signed dated 4 January 2021. Roin Husyudi MKT.125.04.156.282 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Roin Husyudi; 2 land parcels; 3 Ha; planted 2011 and 2014" signed dated 7 January 2021. Sukardi MKT.204.04.160 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sukardi; 2 Ha; planted 2001" signed dated 7 January 2021. M Suhardi MKT.148.04.150.290 & MKT.148.04.150.291 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Suhardi; 1 Ha;" signed dated 7 January 2021. Alimun MKT.105.04.009.283 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Alimun; 1 Ha; planted 2016" signed dated 7 January 2021. Jabat Hutagaol MKT.194.04.051.089 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Jabat Hutagaol; 2 Ha; planted 2008" signed dated 7 January 2021. Wahyu Riyadi MKT.216.04.133.115 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wahyu Riyadi; 2 Ha; planted 2005" signed dated 7 January 2021. Gede Antara MKT.231.04.029.191 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Gede Antara; 2.2 Ha; planted 2011" signed dated 7 January 2021. Juwito MKT.246.04.129.028 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Juwito; 3.98 Ha; planted 2001 and 2004" signed dated 5 January 2021. M. Haerani MKT.018.04.063.142 	

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		- Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – M Haerani; 2 Ha; planted 2001" signed dated 7 January 2021	
Milestone A	Smallholders, workers, and family members who work at the farm complete training and are aware of health and safety risks associated with farm work, (including that of pesticide use) and how to mitigate them.	<p>Training related to OHS has been carried out by the Makarti Service Cooperative through Field schools to all smallholders. Training activities are carried out through Field Schools with materials:</p> <ul style="list-style-type: none"> a. Compliance with regulations relating to land legality b. The importance of working by implementing occupational health, safety and security (K3) including related to the employment. c. Provide information about NDPE (No Deforestation, No Peat, No Exploitation) d. Includes the training material related to the fair employment practices: <ul style="list-style-type: none"> • There is no identity holder (KTP-Identity Card) • No recruitment fees • No voluntary overtime • Members' freedom to resign • There are no penalties for resigning • No bonded work • There is no withholding wages <p>Field School – <i>Sekolah Lapang</i> Implementation on:</p> <ol style="list-style-type: none"> 1. On 6 February 2024, the MT1 class was attended by 49 smallholders; 2. On 6 February 2024, the MT2 class was attended by 40 smallholders; 3. Dated 7 February 2024, the MT3 & MT 4 class attended by 62 smallholders; 	Complied

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		<p>4. Dated 7 February 2024, the MT 5 class attended by 31 smallholders;</p> <p>Based on interviews with smallholder samples during the audit, that in general they understand related to occupational safety and health. It was also stated that workers (harvesters) and spray and manuring activities had been given PPE by the cooperative through the Chairman of the Farmer Group, which was then distributed to its members.</p>	
Milestone B	<p>Workers, including smallholder family members, have access to safe working conditions and amenities that include:</p> <ul style="list-style-type: none"> • Safe and adequate housing, where applicable, • Access to basic first aid supplies • Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work. • Adequate drinking water • Access to toilets 	<p>Koperasi Jasa Makarti has procedures related to OHS, i.e. SOP Occupational Safety and Health (K3) No. 16/SOP/ICS-MKT/III/2024 dated 16 March 2024, explains that:</p> <ul style="list-style-type: none"> - Protect workers and other people in the workplace - Guarantee that every production source can be used safely and efficiently - Guarantee that the production process runs safely. <p>Based on the procedures above, to mitigate occupational health and safety problems, using PPE and facilitating first aid kits for all farmer groups, such as:</p> <ul style="list-style-type: none"> - PPE for chemical control activities: hats, masks, aprons, cloth gloves, rubber gloves, and rubber shoes. - PPE for harvesting control activities: helmet, and rubber shoes and provide the sickle cover. - PPE for manuring control activities: hats, masks, aprons, cloth gloves, rubber gloves, and rubber shoes. - PPE for manual upkeep control activities: hats, cloth gloves, and rubber shoes <p>ISH Organization has also identified K3 hazards and environmental impacts, such as:</p>	Non-compliance

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		<p>1) In FFB harvesting and transportation activities: OHS Risk: exposed to axes, sickle/knife or machetes, control: provision of PPE, sickle holsters and knife and providing P3K boxes, supervision in the field by the farmer group leader.</p> <p>2) In the field fertilizer sowing activities: OHS Risk: Provision of PPE, first aid kit and field supervision by the farmer group leader.</p> <p>3) On Chemical Spray activities: OHS Risk: Provision of PPE, first aid kit and field supervision by the farmer group leader.</p> <p>Workers including smallholder family members have access to safe working conditions and amenities. Based on interviews with a sample of small holders during field visits, harvesting, spraying and fertilizing workers have access to occupational safety and health facilities, namely first aid kits and provision of PPE.</p> <p>Based on document verification, the ISH organization has provided PPE and first aid kits to workers through the farmer group leader. The following are some of the documents that are verified:</p> <ol style="list-style-type: none"> Minutes of Handover of Personal Protective Equipment (PPE) of Makarti service cooperative dated 12 November 2023; PPE is given directly to all farmers (smallholders) as many as 172 units for each type of work, harvesting, consisting of: helmet, gloves, rubber shoes, spray activities, consisting of: face shield, cloth and rubber gloves, masks, aprons and rubber shoes. Minutes of Handover of 10 units of first aid kits from the Management of the Koperasi Jasa Makarti to 10 Farmer Groups on 4 December 2023. 	

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		<div>3. Monitoring of first aid kit contents and boxes has been carried out every month, most recently in May 2024 in 10 farmer groups.</div> <div>4. Monitoring PPE stock in the cooperative warehouse: Monitoring of PPE Stock Koperasi Jasa Makarti on 2024</div> <table><thead><tr><th>PPE Type</th><th>Number (Pcs)</th></tr></thead><tbody><tr><td>Helmet</td><td>122</td></tr><tr><td>Rubber Gloves</td><td>2</td></tr><tr><td>Safety Google</td><td>0</td></tr><tr><td>Rubber Shoes</td><td>20</td></tr><tr><td>Mask</td><td>1</td></tr><tr><td>Apron</td><td>5</td></tr></tbody></table> <div>Based on interviews with a sample of farmers during the audit, in general they knew/understood enough regarding worker protection regarding occupational health and safety. The ISH organization has provided/given PPE to all stakeholders for use in operational activities in the field, such as: harvesting, fertilizing and spraying. First aid kits have been provided by the cooperative so that the farmer or farmer group leader always carries it during every operational activity</div> <div>NC Critical: Based on interview and field visit, audit team found that caretaker at Jabat Hutagaol, worker at Wahyu Riyadi and Gede Antara does not use glove when spraying herbicide. This is not in accordance to MSDS and SOP for PPE use.</div>	PPE Type	Number (Pcs)	Helmet	122	Rubber Gloves	2	Safety Google	0	Rubber Shoes	20	Mask	1	Apron	5	
PPE Type	Number (Pcs)																
Helmet	122																
Rubber Gloves	2																
Safety Google	0																
Rubber Shoes	20																
Mask	1																
Apron	5																
Criteria 3.6: There is no discrimination, harassment, or abuse on the farm.																	

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Eligibility	Smallholders commit to no discrimination, harassment or abuse on the farm (refer to indicator 1.1E / Appendix 1).	<p>All smallholders in Koperasi Jasa Makarti have committed related to discrimination, harassment and abuse on their operations which is stated and signed on the form of Independent Farmers Commitment Statement in Carrying out Sustainable Plantation Management - RSPO Certification Commitment in letter [D number 7], it stated: "No discrimination, harassment or violence on farm operations". Sample was seen during audit, such as:</p> <p>Several samples were taken to verify smallholder commitment:</p> <p>Hamid MKT.232.04.043.003</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Hamid; 2 Ha; planted 2001" signed dated 7 January 2021. <p>Wayan Wirya MKT.072.04.135.039</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wayan Wirya; 2 Ha; planted 2002" signed dated 7 January 2021. <p>Joko Susilo MKT.154.04.054.315</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Joko Susilo; 1 Ha; planted 2010" signed dated 7 January 2021. <p>Mariyo MKT.168.04.079.263</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Mariyo; 1 Ha; planted 2012" signed dated 7 January 2021. <p>Budi MKT.046.04.019.012</p>	Complied

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		<ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Budi; 2 Ha; planted 2007-2010" signed dated 7 January 2021. Sunarto MKT.206.04.096.144 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sunarto; 2 Ha; planted 2001" signed dated 7 January 2021. Harkono MKT.150.04.044.261 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Harkono; 1 Ha" signed dated 4 January 2021. Roin Husyudi MKT.125.04.156.282 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Roin Husyudi; 2 land parcels; 3 Ha; planted 2011 and 2014" signed dated 7 January 2021. Sukardi MKT.204.04.160 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sukardi; 2 Ha; planted 2001" signed dated 7 January 2021. M Suhardi MKT.148.04.150.290 & MKT.148.04.150.291 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Suhardi; 1 Ha;" signed dated 7 January 2021. Alimun MKT.105.04.009.283 	

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		<ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Alimun; 1 Ha; planted 2016" signed dated 7 January 2021. Jabat Hutagaol MKT.194.04.051.089 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Jabat Hutagaol; 2 Ha; planted 2008" signed dated 7 January 2021. Wahyu Riyadi MKT.216.04.133.115 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wahyu Riyadi; 2 Ha; planted 2005" signed dated 7 January 2021. Gede Antara MKT.231.04.029.191 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Gede Antara; 2.2 Ha; planted 2011" signed dated 7 January 2021. Juwito MKT.246.04.129.028 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Juwito; 3.98 Ha; planted 2001 and 2004" signed dated 5 January 2021. M. Haerani MKT.018.04.063.142 - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – M Haerani; 2 Ha; planted 2001" signed dated 7 January 2021 	

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		Based on interview with sampled smallholder during this audit, that they state committed in anti-discrimination, harassment and abuse in any operation on the field. In terms of recruitment of harvest labour, there is no discrimination or coercion on harvesters to do the work.	
Milestone A	Smallholders complete training on workplace discrimination, harassment and abuse and are aware of the need for a safe workspace.	<p>Training activities are carried out through field school/field day with materials:</p> <ol style="list-style-type: none"> Compliance with regulations relating to land legality The importance of working by implementing occupational health, safety and security (K3) including related to the employment. Provide information about NDPE (No Deforestation, No Peat, No Exploitation) Includes the materi related to the Fair employment practices: <ul style="list-style-type: none"> There is no identity holder (KTP-Identity Card) No recruitment fees No voluntary overtime Members' freedom to resign There are no penalties for resigning No bonded work There is no withholding wages Discrimination, harassment and human right <p>Field School – <i>Sekolah Lapang</i> Implementation on:</p> <ol style="list-style-type: none"> On 6 February 2024, the MT1 class was attended by 49 smallholders. On 6 February 2024, the MT2 class was attended by 40 smallholders. Dated 7 February 2024, the MT3 & MT 4 class attended by 62 smallholders. Dated 7 February 2024, the MT 5 class attended by 31 smallholders. 	Complied

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		<p>ISH organization has procedures related to worker recruitment, "Rekrutmen Tenaga Kerja No.042/SOP/ICS-MKT/III/2023" dated 20 March 2023; explains:</p> <ol style="list-style-type: none"> Prohibition of employing children under 17 years For children aged 13-16 years, if they work in the garden with the aim of helping their parents, they must be supervised by their parents and not do work that is high risk. <p>Based on interviews with sample farmers during field visits, they understand the practices of discrimination, violence, and harassment. From the field training-schools that have been attended in general have understood related to the prohibition of discrimination, violence and harassment.</p>	
Milestone B	Workers freely express that they are working in a place that is free from discrimination, harassment or abuse.	<p>Since 2021, there is no revisions, related to the ISH organization policy on discrimination recorded in doc. "Forced labour, Discrimination and Human Trafficking No.015/KOP.MKT/SDM/I/2021" dated 15 January 2021; it stated:</p> <ul style="list-style-type: none"> Every cooperative member prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation) Prohibited to do or conduct forced labour to workers or someone else in every situation. Prohibited to do human trafficking in every form and also no using illegal worker. <p>Separately, the Cooperative policy related to harassment is in Decree No. 013/KOP. MKT/SDM/I/2021 dated 15 January 2021; Human Right, stated that:</p> <ul style="list-style-type: none"> <i>Hak untuk Hidup, mempertahankan hidup dan meningkatkan taraf kehidupan</i> – right to live and sustain living and to increase welfare. 	Complied

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		<ul style="list-style-type: none"> <i>Hak untuk berkeluarga dan melanjutkan keturunan sesuai undang-undang yang berlaku</i> – right to build family. <i>Hak untuk Tidak di Siksa, diperbudak dan dilecehkan</i> – right not to be tortured, enslaved, and harassment. <p>Based on interviews with smallholder samples during field visits, that they do not carry out practices of discrimination, violence and harassment on anyone including in the recruitment of workers or other fellow cooperative members. This can be seen when the interview explains about the application of wages, the provision of work tools and PPE that does not distinguish between workers. There is no coercion on workers to do their jobs. So that if there is a complaint or something to be conveyed, then workers can convey it directly to the smallholder or to farmer group leader by not distinguishing between one another based on established procedure</p>	
<p>Principle 4: Protect, conserve and enhance ecosystems and the environment Protect the environment, conserve biodiversity, enhance ecosystems and ensure sustainable management of natural resources.</p> <p>Preamble High Conservation Value (HCVs) and High Carbon Stock (HCS) forests This ISH Standard is pursuing the objective of the RSPO Smallholder Strategy to increase smallholder inclusion, prioritise improved practices that also benefit smallholder livelihoods, whilst also upholding the core sustainability requirements. This includes the protection of areas of HCV and HCS forests. The RSPO has developed a simplified HCV methodology for identifying, protecting and managing HCVs that provides guidance for both existing and new planting. Aligned with the new HCS requirements in the RSPO P&C 2018, the RSPO, in consultation with the HCSA Steering Group, intends to develop a simplified combined HCV-HCS approach to identify and protect HCS forests. The simplified and combined HCV-HCS approach for independent smallholders will be open to public consultation and will be published no later than November 2020.</p>			

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<p>In the meantime, independent smallholders are not allowed to clear any primary forests, and/or any areas required to protect or enhance HCV and HCS forests, as committed by signing the Smallholder Declaration. Until the simplified combined HCV-HCS approach and tool for independent smallholders is available, new planting will only be permitted in low risk areas. The definition and procedure for identification of low risk areas will be defined by a Smallholder No Deforestation Task Force.</p> <p>Remediation and Compensation Procedure (RaCP)</p> <p>Remediation and compensation are required for any clearance since November 2005 without prior HCV assessment (see criterion 4.2) and any clearance since November 2019 without prior HCS assessment.</p> <p>The requirements as outlined in the RaCP (2015) is not fully applicable for independent smallholders. For independent smallholders, this RSPO ISH Standard is focused on developing an appropriate RaCP mechanism such as on-site remediation (with funding mechanisms to be determined) as this is contextually appropriate to the scale of independent smallholder production and enables independent smallholders to maximise positive environmental impact on-site. The requirement means that quantified liability is disclosed and assessed through a land use change analysis (LUCA) fully supported and funded by the RSPO Secretariat.</p> <p>Procedural Note: The RaCP mechanism for independent smallholder will not be an obstacle to the independent smallholder certification process since it is not yet available.</p>		<p>Criteria 4.1: High Conservation Values (HCVs) on the smallholder plot or within the managed area and High Carbon Stock (HCS) forests identified after November 2019 using the simplified combined HCV-HCS approach, are managed to ensure that they are maintained and/or enhanced.</p>	
Eligibility	Smallholders commit to protect HCVs and HCS forests through the precautionary practices approach (refer to indicator 1.1E / Appendix 1).	<p>All member of Koperasi Jasa Makarti has signed smallholder declaration which in point 12 stated that Protect HCVs and HCS forests through the precautionary practices approach.</p> <p>Examples of members who have signed the smallholder declaration e.g:</p> <ul style="list-style-type: none"> • Harkono/MKT.150.04.044 signed 4 January 2022 • M.Suhardi/MKT.148.04.150 signed 7 January 2021 • Sukardi/MKT.204.04.160 signed 7 January 2021 • Roin Husyudi/MKT.125.04.156 signed 7 January 2021 • Alimun/MKT.105.04.009 signed 7 January 2021 	Complied
Milestone A	<p>Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> • The importance of maintaining and conserving HCVs and HCS forests 	The result of the HCV assessment carried out internally under supervise from GIZ in 2021, it is known that there are no HCV and RTE species in the smallholder plots of the Koperasi Jasa Makarti. Internal	Complied

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	<ul style="list-style-type: none"> Human-wildlife conflict and mitigation efforts; Rare, threatened and endangered species and important ecosystems. 	<p>assessor for that assessment has been trained by facilitator from GIZ dan FORTSASBI.</p> <p>Despite of no HCV or RTE identified in Koperasi Jasa Makarti, periodic awareness and training related to this matter has been carried out. for example shown by:</p> <ul style="list-style-type: none"> Awareness on High Conservation Value on 4 – 5 March 2024 attended by 172 members. RTE species and, Human-wildlife conflict and Important ecosystem on 18 – 19 March 2024 attended by 172 members. 	
Milestone B	Smallholders implement precautionary practices and manage and maintain rare, threatened and endangered species, HCVs and HCS forests, where applicable.	<p>Results of the HCV assessment carried out internally under supervise from GIZ in 2021, it is known that there are no area identified as HCV in Koperasi Jasa Makarti smallholder plot while for RTE identified in around of smallholder plot i.e:</p> <p>Fauna</p> <ul style="list-style-type: none"> Hornbill (<i>Buceros Rhinoceros</i>) Eagle Pangolin (<i>Manis Javanica</i>) Leopard cat (<i>Felis Bengalensis</i>) Sun bear (<i>Helactos Malayanus</i>) Orangutan (<i>Pongo Pygmaeus</i>) Deer (<i>Cervus Unicolor</i>) <p>Flora</p> <ul style="list-style-type: none"> Nephentes (<i>N. campanulate</i>) Black orchid (<i>C. Pandurata</i>) <p>Results of the monitoring of the High Conservation Value of Koperasi Jasa Makarti for the 2024 period include:</p> <ul style="list-style-type: none"> Orangutans, pangolins, and deer were found in smallholder plots. Rivers were found in 55 smallholder plots. 	Complied

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		Further verification and interview results with management representatives obtained information that these faunae can still be found in the forest area and not in the smallholder plot area. As for the river, it is just a water catchment ditch in the smallholder plot. In fact, the condition of the smallholder plot is also surrounded by housing and villages. Thus, the Makarti Service Cooperative can record the presence of flora and fauna in the smallholder area according to the scope of the location of the smallholder plot and its surroundings.	
Criteria 4.2: Where the existing smallholder plot has been planted and cleared after November 2005 or is on an area identified as HCS forests after November 2019 up to the eligibility period, a RaCP process appropriate for smallholders based on Land Use Change Analysis (LUCA) will be applicable (reference preamble).			
Eligibility	Smallholders provide information on all smallholder plots converted and planted with oil palm after November 2005, through use of the simplified combined HCV-HCS approach for Smallholders (refer to indicator 1.1E / Appendix 1).	<p>Koperasi Jasa Makarti has information on land plots and plots planted with oil palm after 2005 and complete with coordinates. In addition, there is also evidence of a simplified HCV-HCS approach, including through smallholder declaration as follows:</p> <ul style="list-style-type: none"> Will inform the location (coordinates) of all plots currently planted with oil palm. Will inform all oil palm plots that have been converted and planted after 2005. Participate in required training and actively participate in groups. No new plantings or expansion of existing plantation in premier forest, HCV area, HCS forest, riparian area, or steep slopes. Protecting HCVs and HCS through a precautionary practice approach 	Complied
Milestone A	Group members develop a plan to identify the maximum area for on-site remediation of HCVs lost since November 2005 and HCS forests lost since November 2019, through a participatory process and the plan is submitted to RSPO.	<p>Koperasi Jasa Makarti has been able to show Disclosure of Liability documents for an area of 436 hectares and 172 smallholder with 245 land plot. Have been able to show the LUCA document dated 07 October 2021 with PASS status or acceptable.</p> <ul style="list-style-type: none"> Total number of smallholder: 172 (245 plot, 83 plot analyzed) Total area to be certified: 436 Ha Date of HCV assessment complete: 1 February 2021 	Complied

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		<ul style="list-style-type: none"> Land clearing prior HCV assessment: Yes Total smallholder area analysed: 128.83 Ha Result of LUC Analysis Methodology Review: Passed Final Conservation Liability: 0.00 Ha Environmental remediation area: 0.00 Ha <p>HCV Assessment HCV assessment has been conducted internally under supervise of GIZ in February 2021. Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT) di Wilayah Desa Sidomulyo Koperasi Serba Usaha Makarti" dated February 2021. According to HCV assessment there were No HCV area identified at smallholder plot.</p>	
Milestone B	An RSPO-approved plan to remediate for HCVs lost since November 2005 and HCS forests lost since November 2019 is implemented.	According to HCV assessment Has been conducted in February 2021 there were No HCV area identified at smallholder plot.	Complied
<p>Criteria 4.3: New planting of independent smallholders, since November 2019:</p> <ul style="list-style-type: none"> Do not replace any HCVs Do not replace any HCS forests as defined by the simplified combined HCV-HCS approach Are not on steep slopes (more than 22 degrees or as in the National Interpretation) in reference to Indonesian regulations (Minister of Agriculture No. 47/2006 on Guide to Agriculture on Mountainous Areas). Slope must not be more than or equal to 40%. Are not on peat areas of any depth - In reference to the definition of peat in Government Regulation No. 57/206 on Peat Ecosystem Protection and Management. 			
Eligibility	Smallholders provide information on all planned new planting and commit to no new planting are on HCVs or HCS forests, on steep slopes (more than 22 degrees or as in the National Interpretation) or on peat (refer to indicator 1.1E / Appendix 1).	There is no land acquisition or expansion conduct by Koperasi Jasa Makarti and its member since the last audit. Interview result from Management Representative and 16 sampling smallholders also ICS team known that there is no new planting planned by the organization. Beside that there is no planting after November 2019 in smallholder plot.	Complied

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		<p>All member of Koperasi Jasa Makarti has signed smallholder declaration which in point 11 stated No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation).</p> <p>Examples of members who have signed the smallholder declaration e.g:</p> <ul style="list-style-type: none"> • Harkono/MKT.150.04.044 signed 4 January 2022 • M.Suhardi/MKT.148.04.150 signed 7 January 2021 • Sukardi/MKT.204.04.160 signed 7 January 2021 • Roin Husyudi/MKT.125.04.156 signed 7 January 2021 • Alimun/MKT.105.04.009 signed 7 January 2021 	
Milestone A	Before any land preparation commences, group members develop an integrated management plan through a participatory approach to maintain or enhance HCVs as well as HCS forests identified after November 2019, as identified by the simplified combined HCV-HCS approach, before any land preparation commences.	<p>Based on document review and interview with sampling member of Koperasi Jasa Makarti and Group Manager known that there is no new planting planned by the organization and its member. Verification of planting year period found several information i.e:</p> <ul style="list-style-type: none"> - Koperasi Jasa Makarti hectare statement: Planting year period is from 2001 to 2015. - Disclosure of liability sent to RSPO: planting year period is from August 2008 to July 2014. - LUCA report: 2009 – May 2014 → 118.95 Ha May 2014 – Feb 2021 → 5.88 Ha <p>Field verification to smallholder sample plot and verification to smallholder FFB production database found that actual planting year are from 2001 to 2015.</p>	Complied
Milestone B	Smallholders have an RSPO approved integrated management plan for their planned new planting and share a notice of this plan with those	There is no land acquisition or expansion conduct by Koperasi Jasa Makarti and its member since the last audit. Interview result from	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	involved in the participatory mapping before any land preparation commences.	Management Representative and 16 sampling smallholders also ICS team known that there is no new planting planned by the organization. Actual planting year is from 2001 to 2015.	
Criteria 4.4: Where smallholder plots exist on peat, subsidence and degradation of peat soils is minimised by use of best management practices.			
Eligibility	Group manager confirms presence of peat on existing plots within the group and smallholders on peat commit to using best management practices (BMPs), and minimizing subsidence and degradation of peat soils (refer to indicator 1.1E / Appendix 1).	There is no peat area found in Koperasi Jasa Makarti area based on Soil Map of Sidomulyo Village Kombeng District, scale 1:125,000; year 2021. According to this map known that soil type in Koperasi Jasa Makarti consist of <i>Typic Hpludult</i> (Ultisol). Source of soil map referred to: <ul style="list-style-type: none"> - RBI (<i>Rupa Bumi Indonesia</i>/Indonesian Landform) year 2019 - Soil map type of Kutai Timur Regency - INA Geospatial map 	Complied
Milestone A	Smallholders complete training on best management practices (BMPs) for peat. The group has an action plan to minimize risk of fire, to apply BMPs for plantings on peat and manage water systems in the certification unit.	There is no peat area found in Koperasi Jasa Makarti area based on Soil Map of Sidomulyo Village Kombeng District, scale 1:125,000; year 2021. Then training on Best Management Practice (BMP) for peat not allocated by the organization	Complied
Milestone B	Smallholders implement the group's action plan based on BMPs, including fire and water management, and monitoring of subsidence rate for existing planting on peat.	There is no peat area found in Koperasi Jasa Makarti area based on Soil Map of Sidomulyo Village Kombeng District, scale 1:125,000; year 2021.	Complied
Criteria 4.5: Plots on peat are replanted only on areas with low risk of flooding or saline intrusion as demonstrated by a risk assessment.			
Eligibility	Smallholders commit to provide information on all plans for replanting and commit that replanting will only be in areas with low risk of flooding or saline intrusion (refer to indicator 1.1E / Appendix 1).	There is no peat area found in Koperasi Jasa Makarti area based on Soil Map of Sidomulyo Village Kombeng District, scale 1:125,000; year 2021. According to this map known that soil type in Koperasi Jasa Makarti consist of <i>Typic Hapludult</i> (Ultisol).	Complied
Milestone A	Smallholders with plots on peat complete training on identification of future risks of flooding or saline intrusion and alternate land development strategies.		Complied

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Milestone B	Prior to replanting on peat smallholders complete a risk assessment related to flooding or saline intrusion and, where there is high risk, present a plan that includes alternate land development strategies, referencing alternative livelihood planning.		Complied
Criteria 4.6: Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm.			
Eligibility	Smallholders commit to no burning for preparing land or for pest control, nor open fire for waste management. Group manager records evidence of prior burning of members joining the group (refer to indicator 1.1E / Appendix 1).	<p>All member of Koperasi Jasa Makarti has signed smallholder declaration which in point 15 stated No burning for preparing land or pest control. Sampled smallholder members who have signed the smallholder declaration e.g:</p> <ul style="list-style-type: none"> • Harkono/MKT.150.04.044 signed 4 January 2022 • M.Suhardi/MKT.148.04.150 signed 7 January 2021 • Sukardi/MKT.204.04.160 signed 7 January 2021 • Roin Husyudi/MKT.125.04.156 signed 7 January 2021 • Alimun/MKT.105.04.009 signed 7 January 2021 <p>Organisation also procedure to strengthen the commitment to no burning as follows:</p> <ul style="list-style-type: none"> - Procedure for land preparation as per No: 37/SOP/ICS-MKT/III/2021 dated 20 March 2021. According to procedure, the land preparation conducted mechanically (with heavy equipment bulldozer and excavator) without burning and implementing method "Zero burning". - Procedure of Handling used packaging for Hazardous and Toxic Materials No.15/SOP/ICS/MKT/III/024 dated March 2024 which in point 2 stated that used of packaging of hazardous material waste must not be buried, burned, or thrown carelessly, especially into rivers 	Complied
Milestone A	There is no physical evidence of new burning (after eligibility) for land preparation for oil palm by smallholders. Smallholders complete	There is no land preparation conduct by the Koperasi Jasa Makarti. Planting year period is from 2011 – 2015. All member has been	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>training on and are aware of:</p> <ul style="list-style-type: none"> • Alternatives to fire for land preparation and farm waste management (where appropriate possible). • Alternatives to fire for pest control. • Fire prevention and how to respond to and manage fires in their community and village. 	<p>complete training on aware of zero burning on 29 March – 1 April 2021.</p> <p>Training for Fire handling on palm oil plantation has been conducted by facilitator dan ICS to smallholder member on 29 March – 1 April 2021, attend by 143 participants of smallholder member Koperasi Jasa Makarti. Refreshment of SOP socialization conducted on 3 – 9 March 2023.</p> <p>In 2024, Organization conducts re-refreshment Field Scholl for member of Koperasi Jasa Makarti dated 4 – 5 March and 13 – 14 March attended by 165 member or its representative. Based on its minutes of meeting known that information described during the activity i.e.:</p> <ul style="list-style-type: none"> - Zero burning commitment - Emergency response and handling of fire - Procedure and circular - Smallholder commitment <p>Progress of Licensed of Hazardous Waste</p> <p>ISH organization plans to manage hazardous waste by build a licensed temporary hazardous waste and conducting further management cooperation with licensed collectors. When this assessment was carried out, the environmental agencies of Kutai Timur Regency was conducting a visit to conduct field verification in accordance with Minutes of Technical Verification No.B-660.4.12.3/024/DLH-PSLB3 concerning Technical Discussion of Substance Assessment of Technical Details of Temporary Storage Place for Hazardous and Toxic Waste of Makarti Service Cooperative, Kongbeng District, Kutai Timur Regency dated 8 June 2024 in accordance with Task Order Letter No.B-000.1.2.3/659/DLH-PSLB3 dated 27 May 2024.</p>	
Milestone B	Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire	All member of Koperasi Jasa Makarti has signed smallholder declaration which in point 15 stated No burning for preparing land or	Non-compliance

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	may be used only in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authorities.	pest control. Organization also have Procedure of Handling used packaging for Hazardous and Toxic Materials No.15/SOP/ICS/MKT/III/024 dated March 2024 which in point 2 stated that used of packaging of hazardous material waste must not be buried, burned, or thrown carelessly, especially into rivers. However, based on field observation to sampling plot owned by Hamid found that the burning of used pesticide packaging (Bablas, Round Up, Ally). NC Critical: Not all members of the Koperasi Jasa Makarti have implemented a policy for managing used pesticide packaging in accordance with the established commitments and procedures.	
Criteria 4.7: Riparian buffer zones are identified and managed to ensure they are maintained and/or enhanced.			
Eligibility	Group manager identifies riparian buffer zones within the group and smallholders commit to no new planting in riparian zones (refer to indicator 1.1E / Appendix 1).	There is no riparian buffer zone identified in Koperasi Jasa Makarti area based on: - HCV assessment "Laporan Identifikasi Nila Konservasi Tinggi" dated February 2021; - Overlay Koperasi Jasa Makarti Area plot with River Maps of Kutai Timur Regency scale 1:80,000; Field observation to 16 samplings found that no riparian buffer zone area in smallholder plot of Koperasi Jasa Makarti.	Complied
Milestone A	Smallholders complete training on and are aware of riparian buffer zone management, and the group has an action plan to maintain and/or enhance riparian buffer zones.		Complied
Milestone B	Smallholders maintain and/or enhance riparian buffer zone areas.		Complied
Criteria 4.8: Pesticides are used in ways that do not endanger health of workers, family, communities or the environment.			
Eligibility	Smallholders commit to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions by: <ul style="list-style-type: none">Immediately stopping purchasing of these pesticides	All member of Koperasi Jasa Makarti has signed smallholder declaration which in point B stated that all smallholders will join a farmer group to pursue group certification of the RSPO ISH Standard and comply with the principles and their relevant criteria and	Complied

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	<ul style="list-style-type: none"> Phasing out use of remaining stock by MS A Providing information for the group manager to keep record of pesticide purchase and use. (refer to indicator 1.1E / Appendix 1)	<p>indicators, that include commitment to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions.</p> <p>Examples of members who have signed the smallholder declaration e.g.:</p> <ul style="list-style-type: none"> Harkono/MKT.150.04.044 signed 4 January 2022 M.Suhardi/MKT.148.04.150 signed 7 January 2021 Sukardi/MKT.204.04.160 signed 7 January 2021 Roin Husyudi/MKT.125.04.156 signed 7 January 2021 Alimun/MKT.105.04.009 signed 7 January 2021 	
Milestone A	Smallholders complete training on BMPs for pesticides including pesticide usage, awareness on risks for pregnant and breastfeeding women and young workers; storage and disposal; paraquat and pesticides listed by WHO Class 1A or 1B, the Stockholm or Rotterdam Conventions (and in compliance with 3.5).	<p>Koperasi Jasa Makarti already Realization of training for plans made includes field schools with outreach activities in the form of Diagnosis of Plant Disease, Pest Life Cycles, and Disease Prevention on 26 – 27 February 2024 attended by 165 members. Based on minutes of meeting, the activity known that the training materials presented include:</p> <ul style="list-style-type: none"> Paraquat and pesticides listed by WHO Class 1A or 1B, the Stockholm or Rotterdam Conventions Awareness on risks for pregnant and breastfeeding women and young workers BMP for pesticides including pesticide usage. <p>Other form of socialization in the form of warnings/poster posted at plot locations, field school locations, cooperative office, and warehouse.</p>	Complied
Milestone B	Smallholders implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B, or those listed by the Stockholm	Implementation of BMP in pesticide use is shown by several evidence, including:	Non-compliance

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<p>or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks.</p>	<ul style="list-style-type: none"> • Commitment not to use pesticides class 1A or 1B and paraquat and those included in the Stockholm or Rotterdam convention (listed in the smallholder declaration) • Commitment not to carry out blanket spraying (listed in the Organization policy and Warning) • Commitment to manage used pesticide packaging waste (listed in the procedure for Handling Used Hazardous and Toxic Materials Waste Containers No.15/SOP/ICS-MKT/III/2024) including stating that used pesticide packaging containers must not be buried, burned, or disposed of carelessly, especially into rivers. Used packaging is stored in a temporary waste storage area (Cooperative Waste Warehouse) <p>However, based on the results of field verification, several things were found, namely:</p> <ul style="list-style-type: none"> - Blanket spraying: Boediono (2 plots), Sunarto, and Parino - Interviews with sample smallholders (Hamid) stated that so far pesticide packaging waste has been managed by burning it. - Used pesticide packaging that is not stored in the Cooperative Warehouse on land owned by Muh. Tubin <p>NC Critical: ISH organization has not been able to show sufficient evidence that it has implemented the best management for pesticides as per the commitments and procedures that have been established.</p>	
<p>Criteria 4.9: The group and smallholders manage pests, diseases, weeds and invasive introduced species using appropriate techniques, including but not limited to Integrated Pest Management (IPM) techniques.</p>		

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Eligibility	Not applicable	This indicator not applicable for Eligibility	Not Applicable
Milestone A	Smallholders complete training on and are aware of BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management.	Koperasi Jasa Makarti already has a training program for 2024 which is listed in the ICS plan. Realization of training for plans made includes field schools for example Diagnosis of Plant Disease, Pest Life Cycles, and Disease Prevention on 26 – 27 February 2024. From training MoM known that the socialization also discusses about safe chemical use, IPM, weed and invasive species management. Field school activity attended by 165 participants. In previous time there is a training Integrated Pest Management, OHS, Harvesting and pesticides handling dated 30 May 2023 attended by 102 members.	Complied
Milestone B	The group and smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm.	<p>Organization has a IPM procedure which described in <i>SOP Pengendalian Hama dan Penyakit Tanaman Kelapa Sawit</i> No.30/SOP/ICS-MKT/III/2021, dated 11 March 2021. This procedure includes explaining when chemical control is needed so that before control is needed it can still be carried out through routine monitoring or manually.</p> <p>Record of Potential Pest Monitoring Based on the results of the last monitoring carried out in December 2023, information was obtained that potential pests and diseases in the smallholder plot area were:</p> <ul style="list-style-type: none"> • Rat • Porcupine • Wild Boar • Nettle caterpillar • Bagworm • Ganoderma 	Complied

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		<p>From the results of the observations, it was found that there was rat, nettle caterpillars and bagworms with infestation <1% or below control threshold so that the action taken is to continue to carry out routine monitoring.</p> <p>Effort to Minimize Use of Pesticide and Herbicide</p> <ul style="list-style-type: none"> Establishment of procedures for plant care and organizational policies stating a total ban on spraying with the principle of selective spraying; Application of pesticides at the correct dosage according to the recommended label; Installation of Barn Owl Box and planting of beneficial plants; Pesticide application for pest based on monitoring and control threshold result; 	
Internal Control System requirements for smallholder groups.			
A – ICS: Group entity and group management requirements			
A.1 The Group demonstrates that they are legally formed.			
A.1.1			
Eligibility	The Group has appointed a group manager	<p>ISH organization has appointed Mrs. Imfatul Hasanah as Group Manger referring to "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS", dated 3 July 2021. As per appointment letter, Group Manager is responsible in RSPO and ISPO certification. Supervising all ICS members.</p> <p>No change since last assessment.</p> <p>There was changes in ICS team, as per "Surat Keputusan Manager Koperasi Jasa Makarti No.12/K.MT/SDM/III/2024 tentang Penunjukan</p>	Complied
Milestone A	The Group has appointed a group manager		Complied
Milestone B	The Group has appointed a group manager		Complied

Criterion / Indicator		Assessment Findings	Compliance
		dan Pengangkatan Pengurus Internal Control System (ICS) Koperasi Jasa Makarti Desa Sidomulyo", 1 March 2024.	
A.1.2			
Eligibility	The group manager has evidence of legal identity.	<p>The ISH shows legal formation in form of Deed of establishment: "Akta Pendirian Koperasi Serba Usaha Makarti di Desa Sidomulyo, Kecamatan Kongbeng, Kabupaten Kutai Timur" dated 13 October 2002. The establishment then registered to cooperative services "Kantor Menteri Negara Urusan Koperasi, Usaha Kecil dan Menengah Republik Indonesia - Dinas Koperasi Kabupaten Kutai Timur No.113/BH/DKKT/X/2002 tentang Pengesahan Akta Pendirian Koperasi" for Koperasi Serba Usaha Makarti dated 21 October 2002 in Sidomulyo village, Kongbeng District, Kutai Timur Regency, Kalimantan Timur Province.</p> <p>There was a change in 2024 in form "Akta Pernyataan Rapat Koperasi Serba Usaha Makarti No.24" in front of notary Nurleila SH, MKn dated 26 February 2024. In addition, cooperative change its status, statute from "Koperasi Serba Usaha" to "Koperasi Jasa" based on "Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No.AHU-0000547.AH.01.38.Tahun 2024 tentang Pengesahan Perubahan Anggaran Dasar Koperasi Jasa Makarti", dated 29 February 2024.</p> <p>Operational permit for the cooperative "Perizinan Berusaha Berbasis Resiko Nomor Induk Berusaha 0403240022124 – Koperasi Jasa Serba Usaha Makarti" dated 4 March 2024. The business code including 01262 (oil palm plantation), 46530 (heavy machinery, agriculture tools and equipment trading), 46652 (agrochemical and fertilizer trading), 46202 (trading of fruit with oil content), 49431 (motor transport for public road), 64142 (loan service unit).</p> <p>Environmental commitment "Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL) Koperasi Jasa Makarti" dated 4 March 2024.</p>	Complied
Milestone A	The group manager has evidence of legal identity.		Complied
Milestone B	The group manager has evidence of legal identity.		Complied

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Criterion / Indicator		Assessment Findings	Compliance
A1.3			
Eligibility	The group has membership requirements.	<p>Based on interview, field visit and document review, audit team found that sampled smallholder namely Wahyu Riyadi, Jabat Hutagaol domiciled in Java and Bontang – outside Kombeng. Based on membership regulation, the organization member's shall domiciled in the cooperative working area (Kombeng District).</p> <p>- SOP Manajemen kelembagaan Koperasi Petani No.13/SOP/ICS-MKT/III/2024", dated 14 March 2024. Section 3.1.7 Standar Pendaftaran Anggota – Member Registration Standard, stating the membership requirement point b. domiciled in the cooperative working area; e. able to carry out legal action.</p> <p>Based on interview and document review, audit team found that sampled smallholder namely Roin Husyudi and Alimun passed away since June 2023 and November 2023, however there is no exclusion and/or transfer of membership as regulated in ICS procedure on membership.</p> <p>- SOP Manajemen kelembagaan Koperasi Petani No.13/SOP/ICS-MKT/III/2024", dated 14 March 2024. Section 3.1.7 Standar Pendaftaran Anggota – Member Registration Standard, stating the membership requirement point b. domiciled in the cooperative working area; e. able to carry out legal action.</p> <p>- SOP Manajemen kelembagaan Koperasi Petani No.13/SOP/ICS-MKT/III/2024", dated 14 March 2024. Section 3.1.10 Permohonan Keluar dari Keanggotaan – Application to exclude from membership, stating in point 4.a membership ended when member deceased</p> <p>Based on document review, audit team found a sampled member has not demonstrated transfer of legal ownership of land - but accepted as member for certification nonetheless: Gede Antara MKT.231.04.029.191</p>	Non-compliance
Milestone A	The group has membership requirements.		Non-compliance
Milestone B	The group has membership requirements.		Non-compliance

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.162; I Wayan Kota; land in Jakluay; 22,020 m2" dated 3 September 2001 – No evidence of transfer Juwito MKT.246.04.129.028 - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.538; Bahri; land in Jakluay/Sidodadi; 19,800 m2" dated 9 October 2001 – from survey plan No.538. Complemented with sketch map scale 1:2000 for land parcel No.538. - No evidence of transfer M. Haerani MKT.018.04.063.142 - Land use certificate "Sertifikat Tanda Bukti Hak Milik No.571; Andi Hasanuddin; land in Jakluay/Sidodadi; 20,000 m2" dated 9 October 2001 – from survey plan No.571. Complemented with sketch map scale 1:2000 of land parcel No.571. - No evidence of transfer. <p>NC Critical: Group membership requirements were not effectively adhered.</p>	
A.1.4			
Eligibility	All members have signed and acknowledged membership requirements.	Sampled smallholder can demonstrate understanding on membership requirement. All of sampled smallholder demonstrated they signed the membership requirement. Hamid MKT.232.04.043.003	Complied
Milestone A	All members can demonstrate understanding of membership requirements.	<ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Hamid; 2 Ha; planted 2001" signed dated 7 January 2021. 	Complied
Milestone B	All members can demonstrate understanding of membership requirements.	<ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Perkebunan Berkelanjutan – Wayan Wiry; 2 Ha; planted 2002” signed dated 7 January 2021. Joko Susilo MKT.154.04.054.315</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Joko Susilo; 1 Ha; planted 2010” signed dated 7 January 2021. <p>Mariyo MKT.168.04.079.263</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Mariyo; 1 Ha; planted 2012” signed dated 7 January 2021. <p>Budi MKT.046.04.019.012</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Budi; 2 Ha; planted 2007-2010” signed dated 7 January 2021. <p>Sunarto MKT.206.04.096.144</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sunarto; 2 Ha; planted 2001” signed dated 7 January 2021. <p>Harkono MKT.150.04.044.261</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Harkono; 1 Ha” signed dated 4 January 2021. <p>Roin Husyudi MKT.125.04.156.282</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Perkebunan Berkelanjutan – Roin Husyudi; 2 land parcels; 3 Ha; planted 2011 and 2014” signed dated 7 January 2021. Sukardi MKT.204.04.160</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Sukardi; 2 Ha; planted 2001” signed dated 7 January 2021. <p>M Suhardi MKT.148.04.150.290 & MKT.148.04.150.291</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Suhardi; 1 Ha;” signed dated 7 January 2021. <p>Alimun MKT.105.04.009.283</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Alimun; 1 Ha; planted 2016” signed dated 7 January 2021. <p>Jabat Hutagaol MKT.194.04.051.089</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Jabat Hutagaol; 2 Ha; planted 2008” signed dated 7 January 2021. <p>Wahyu Riyadi MKT.216.04.133.115</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Wahyu Riyadi; 2 Ha; planted 2005” signed dated 7 January 2021. <p>Gede Antara MKT.231.04.029.191</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Perkebunan Berkelanjutan – Gede Antara; 2.2 Ha; planted 2011” signed dated 7 January 2021. Juwito MKT.246.04.129.028</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – Juwito; 3.98 Ha; planted 2001 and 2004” signed dated 5 January 2021. <p>M. Haerani MKT.018.04.063.142</p> <ul style="list-style-type: none"> - Smallholder declaration (refer to Appendix 1) “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan – M Haerani; 2 Ha; planted 2001” signed dated 7 January 2021 	
A.2 The Group Manager is responsible for managing the Group for certification.			
A.2.1			
Eligibility	The group manager has planned for the implementation of the ICS.	<p>ISH organization has appointed Mrs. Imfatul Hasanah as Group Manger referring to “Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS”, dated 3 July 2021. As per appointment letter, Group Manager is responsible in RSPO and ISPO certification. Supervising all ICS members.</p> <p>No change since last assessment.</p> <p>There was changes in ICS team, as per “Surat Keputusan Manager Koperasi Jasa Makarti No.12/K.MT/SDM/III/2024 tentang Penunjukan dan Pengangkatan Pengurus Internal Control System (ICS) Koperasi Jasa Makarti Desa Sidomulyo”, 1 March 2024.</p> <p>Group Managers have received training to supervise and maintenance the Groups they manage. Record of training attended for example:</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Training "Loklatih Terbaik" by TUV Rheinland Indonesia in March 2021 - Training internal audit on February 2023 by MUTU Institute <p>Koperasi Jasa Makarti shown ICS plan period of 2024 which inform training plan for all member and ICS team covering:</p> <ul style="list-style-type: none"> • Awareness on implementing GAP (upkeep, pesticide use, IPM, etc) • Field day training related ISPO and RSPO principle → Compliance of regulation, Smallholder Institution and ICS Team, Best Management Practice in Oil Palm, Global warming, High Conservation Value, Financial sustainability, Procedure, Internal Audit, First aid, Smallholder activity book, Sale of RSPO credit and premium distribution • Business plan • Hazardous waste management 	
Milestone A	The group manager can demonstrate compliance of the ICS by individual members.	<p>To ensure members understand and implement the agreements that have been made, the ICS team was formed as indicated in Decree No.002/KOP.MKT/SDM/VII/2021 related List of Administrators ICS (Internal Control System)" dated 3 July 2021. In addition, regular training and outreach to all members has been carried out.</p> <p>During the audit activities Group Manager can demonstrate understanding and competence towards the RSPO ISH Standard, for example as shown by:</p> <ul style="list-style-type: none"> • Formation of an organizational structure accompanied by job descriptions. • Conduct field visits to smallholders' fields to ensure compliance with ISH standards. • Implementation of socialization and training routinely and periodically for all group members. 	Complied
Milestone B	The group manager can demonstrate compliance of the ICS by individual members.		Complied

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Criterion / Indicator		Assessment Findings	Compliance
A.2.2			
Eligibility	The group manager demonstrates understanding of the ISH Standard, and related topics and has sufficient resources to manage the group.	<p>Interview result with group managers, it is known that the resource person has a good understanding of the certification process and internal monitoring. Group Managers have received training to supervise and maintenance the Groups they manage. Record of training attended for example:</p> <ul style="list-style-type: none"> - Training "Loklatih Terbaik" by TUV Rheinland Indonesia in March 2021 - Training internal audit on February 2023 by MUTU Institute <p>Overall group manager has a good knowledge regarding ISH RSPO standard and Internal Control System.</p>	Complied
Milestone A	The group manager can demonstrate capacity to manage and operate ISH Standard and certification requirements.	<p>ISH organization has appointed Mrs. Imfatul Hasanah as Group Manger referring to "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS", dated 3 July 2021. As per appointment letter, Group Manager is responsible in RSPO and ISPO certification. Supervising all ICS members.</p> <p>No change since last assessment.</p> <p>There was changes in ICS team, as per "Surat Keputusan Manager Koperasi Jasa Makarti No.12/K.MT/SDM/III/2024 tentang Penunjukan dan Pengangkatan Pengurus Internal Control System (ICS) Koperasi Jasa Makarti Desa Sidomulyo", 1 March 2024.</p> <p>Group Managers have received training to supervise and maintenance the Groups they manage. Record of training attended for example:</p> <ul style="list-style-type: none"> - Training "Loklatih Terbaik" by TUV Rheinland Indonesia in March 2021 - Training internal audit on February 2023 by MUTU Institute 	Complied
Milestone B	The group manager can demonstrate capacity to manage and operate ISH Standard and certification requirements.		Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Koperasi Jasa Makarti shown ICS plan period of 2024 which inform training plan for all member and ICS team covering:</p> <ul style="list-style-type: none"> • Awareness on implementing GAP (upkeep, pesticide use, IPM, etc) • Field day training related ISPO and RSPO principle → Compliance of regulation, Smallholder Institution and ICS Team, Best Management Practice in Oil Palm, Global warming, High Conservation Value, Financial sustainability, Procedure, Internal Audit, First aid, Smallholder activity book, Sale of RSPO credit and premium distribution • Business plan • Hazardous waste management <p>The ICS has resources in form of manpower as appointed in the decree for Internal Control System; resources of knowledge from the training and capacity building; resources in form of financial budget to operate the control and management plan as well as internal audit, as budgeted in premium sharing and business plan.</p> <p>The group manager has managed 172 members to commit to the RSPO independent smallholder standard by signing a smallholder declaration which includes a commitment not to use forced labour, pay wages according to the minimum wage, no discrimination, not use paraquats, participate in training, zero burning, minimizing pesticides, etc.</p> <p>To ensure members understand and implement the agreements that have been made, the ICS team was formed as indicated in Decree No.002/KOP.MKT/SDM/VII/2021 related List of Administrators ICS</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>(Internal Control System)" dated 3 July 2021. In addition, regular training and outreach to all members has been carried out.</p> <p>During the audit activities Group Manager can demonstrate understanding and competence towards the RSPO ISH Standard, for example as shown by:</p> <ul style="list-style-type: none"> • Formation of an organizational structure accompanied by job descriptions. • Conduct field visits to smallholders' fields to ensure compliance with ISH standards. • Implementation of socialization and training routinely and periodically for all group members. 	
A.2.3			
Eligibility	A group annual training plan is available covering the RSPO Independent Smallholder Standard, group management (which includes group objectives, structure, relevant procedures and the certification process) and other topics as outlined in the ISH Standard.	<p>Koperasi JasaMakarti shown ICS plan period of 2024 which inform training plan for all member and ICS team covering:</p> <ul style="list-style-type: none"> • Awareness on implementing GAP (upkeep, pesticide use, IPM, etc) • Field day training related ISPO and RSPO principle → Compliance of regulation, Smallholder Institution and ICS Team, Best Management Practice in Oil Palm, Global warming, High Conservation Value, Financial sustainability, Procedure, Internal Audit, First aid, Smallholder activity book, Sale of RSPO credit and premium distribution • Business plan • Hazardous waste management 	Complied
Milestone A	The group manager implements a phased approach to ensure members have progressively attended training on the ISH Standard, group management and other topics as outlined in the ISH Standard according to the group annual training plan.	<p>Koperasi JasaMakarti already has a training program for 2024 which is listed in the ICS plan. Realization of training for plans made includes field schools with outreach activities in the form of:</p> <ol style="list-style-type: none"> 1. Harvesting procedures on 4 – 5 March 2024; 2. Awareness of High Conservation Value on 4 – 5 March 2024; 3. Handling Conflicts with Protected Wildlife 18 – 19 March 2023; 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>4. Decreasing Environmental Quality and Global Phenomenon 4 – 5 March 2024;</p> <p>5. Diagnosis of Plant Disease, Pest Life Cycles, and Disease Prevention on 26 – 27 February 2024;</p> <p>6. Carbon Stock, Erosion and Eutrophication on March 13 – 14 March 2024;</p> <p>7. Organizational Growth, ICS, and Conflict Management 6 – 7 February 2024;</p> <p>One of the approaches taken by the group manager to get members to attend the planned training is by providing regular notifications through the group leader, socializing invitations, door prizes, and adjusting the training implementation time.</p>	
Milestone B	All members attended training and can demonstrate understanding of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations.	<p>Verification result to the plans and realization of the Koperasi Jasa Makarti training for the 2024 period, several things were found as follows:</p> <ol style="list-style-type: none"> There are members who did not attend all the training carried out by the Organization during the period February – March 2024 (7 Field Days), namely: <ul style="list-style-type: none"> - Harapan Tani Group: I Made Sutama, Nur Adi Rahman - Maju Lancar Group: Amat Budiyanto, Gutul Purwanto - Mekar Tani: M. Suhardi Interview result with 16 sample smallholder/representatives of sample smallholder found that lack of understanding regarding ISH standards, group management and certification requirements, including awareness on BMP, HCV, Environmental protection, social welfare of workers, and business operations. <p>NC Critical:</p>	Non-compliance

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Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. The organization has not been able to show sufficient evidence that the planned training has been followed by all members; 2. Members of the Koperasi Jasa Makarti have not been able to show sufficient evidence of having a good understanding of ISH standard group management and certification requirements, including awareness on BMP, HCV, Environmental protection, social welfare of workers, and business operations; 	
B – ICS: Policies and management			
B.1 The group Internal Control System contains documented policies and procedures for operational management.			
B.1.1			
Eligibility	A group Internal Control System is available for operational management including procedures of expulsion and sanctions for members who fail to comply, and a procedure to conduct internal audits	<p>ISH organization has appointed Mrs. Imfatul Hasanah as the group manager as per "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS" dated 3 July 2021. In the decree, Group Manager responsible in RSPO and ISPO certification, supervising all ICS group of Koperasi JasaMakarti.</p> <p>The ICS structure was established as per "Surat Keputusan No.002/KOP.MKT/SDM/VII/2021 tentang Daftar Pengurus ICS (Internal Control System)" dated 3 July 2021.</p> <p>Stated the group manager heads all component of internal control system (ICS) team: Group Manager; Secretary; "Komite Persetujuan" - Approval committee; "Unit Penyuluhan dan Pendaftaran" – Information and registration unit; "Unit Penilai Internal" – Internal auditor; "Unit Pengelola Limbah B3" – Hazardous waste management unit; "Unit K3-NKT-Darurat Api dan PHT" – Health and Safety-HCV-Firefighting-Pest and Disease unit.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The job description of ICS stipulated in "Standar Operasional Prosedur Tugas Pokok dan Fungsi Internal Control Sistem No.40/SOP/ICS-MKT/III/2021" dated 20 March 2021. Group Manager job description:</p> <ul style="list-style-type: none"> - Prepare SOP for job description of ICS unit with the team and acknowledge by Cooperative Chairman. - Prepare strategic planning and policy to improve Koperasi Jasa Makarti performance improvement. - Executes cooperative's planning and policy. - Carry out Cooperative and ICS's policy, monitoring, analysis, evaluation, collective decision making and innovation in empowering all resources in its working area. - Reports ICS performance (including achievement and obstacle) to Cooperative Chairman and Annual Member Meeting in regular manner. - Prepare SOP for credit fund management, in communication with Cooperative Chairman and ICS of Koperasi JasaMakarti. - Prepare report of credit fund utilization to Cooperative Chairman and Annual Member Meeting. <p>Komite persetujuan job description</p> <ul style="list-style-type: none"> - Conduct check on ICS member acceptance and evaluation in form of member eligibility, legality and commitment for RSPO certification. - Conduct development, monitoring, decision making if smallholder member or ICS team not comply with requirement or SOP. - Conduct performance monitoring to all smallholder members and ICS teams. <p>ICS Secretary job description</p> <ul style="list-style-type: none"> - Assist Group Manager in operational and administration. - Manages and secure documents related to certification. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Prepare and documenting incoming and outgoing letter. - Prepare plan, report and documentation of meetings. - Receive, record and convey smallholder member complaint to Group manager and ICS team. <p>Internal Audit job description</p> <ul style="list-style-type: none"> - Prepare and establish Annual Internal program - Prepare question/checklist for internal audit in designated format. - Auditing smallholder member - Prepare internal audit report - Monitoring follow up internal audit findings for continuous improvement. - Ensure follow up upon internal audit findings prior to external audits. <p>"Unit Penyuluhan dan Pendaftaran" job description:</p> <ul style="list-style-type: none"> - Design training program for smallholder members - Prepare procedure or work instruction for best management practice - Prepare registration form and documenting membership database. <p>"Unit Pengelolaan Limbah B3" job description:</p> <ul style="list-style-type: none"> - Prepare hazardous waste handling working plan. - Monitoring or identifying hazardous waste use. - Prepare hazardous waste use report. - Provide suggestion and innovation in hazardous waste handling. <p>"Unit K3-NKT-Darurat Api-Hama Penyakit" job description:</p> <ul style="list-style-type: none"> - Prepare monitoring plan for health and safety-HCV management-fire incident-pest and disease status. - Record the monitoring plan for health and safety-HCV management-fire incident-pest and disease status. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>- Prepare reporting for health and safety-HCV management-fire incident-pest and disease status.</p> <p>Internal auditor: Anas Mahfudzi, Nur Adi Rahman, Noldi H. Palapa attended training "Internal Auditor Training of RSPO for Independent Smallholders" from TUV Rheinland, dated 19-21 June 2021.</p> <p>- Anas Mahfudzi attended Internal Auditor Training of RSPO for Independent Smallholders, RSPO ISH Standard 2019, ISO 19011:2018 No.ZID1/246118867/02 date 19-21 June 2021.</p> <p>- Noldi H. Palapa attended Internal Auditor Training of RSPO for Independent Smallholders, RSPO ISH Standard 2019, ISO 19011:2018 No.ZID1/246118867/19 date 19-21 June 2021.</p> <p>- Nur Adi Rahman attended Internal Auditor Training of RSPO for Independent Smallholders, RSPO ISH Standard 2019, ISO 19011:2018 No.ZID1/246118867/20 date 19-21 June 2021.</p> <p>ISH organization has "Standar Operasional Prosedur tentang Pelaksanaan Audit Internal No.09/SOP/ICS-MKT/I/2021" dated 26 January 2021. Section 3 "Metodologi – Frekuensi Audit Internal dilakukan paling sedikit 1 kali dalam 1 tahun untuk setiap petani" – Internal audit frequency carried out minimum once in 1 year for each smallholder farmer.</p> <p>Methodology:</p> <ul style="list-style-type: none"> - Evaluation point: audit based on individual smallholder member (not based on land), all cooperative committee shall be audited by internal audit; Internal auditor will audit smallholder member doing replanting; Internal auditor will audit smallholder member doing oil palm plantation expansion; Internal auditor will audit new smallholder member; Internal auditor will audit smallholder with history of non-conformity; 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Section B explains the competence requirement in "Kompetensi Internal Audit – tidak memiliki konflik kepentingan, harus memiliki sumber daya yang professional, berkapasitas, bisa bersikap objektif, mempunyai keinginan memperbaiki serta loyalitas yang tinggi, dapat bekerjasama dengan semua pihak" – Internal Auditor competence; does not have conflict of interest, has professional resources, have the capacity for internal audit, objective, continuous improvement and loyalty, cooperate with all parties.</p> <p>Section F explains the finding report "Penulisan dan Pelaporan Hasil Audit – Auditor melaporkan hasil temuannya ke dalam "Formulir Laporan Ketidaksesuaian" dan diberikan kepada Auditee dan Kepala Audit Internal. Merekap hasil temuan dan perbaikan di form yang sudah tersedia dan dilaporkan kepada Kepala Audit Internal selambatnya 30 hari pasca audit" – Internal Audit Report Writing – Auditor reporting the finding into "Formulir Laporan Ketidaksesuaian" and reported to Auditee and Internal Audit Manager, the findings and report submitted within 30 days post audit.</p> <p>Section G explains the sanction "Tindak Lanjut Audit – Unit Audit Internal bersama auditee menentukan kapan rencana perbaikan dilakukan. Masa perbaikan dilakukan selambatnya 180 hari setelah disampaikan hasil audit. Tindak lanjut bisa dilakukan saat audit berikutnya sesuai program audit atau adanya audit tambahan di luar program audit" – Audit Follow Up – Internal Audit Unit with auditee will determine when the follow up audit/NC verification audit carried out. Timeframe for NC verification audit max. 180 days after audit result communicated. Follow up carried out on subsequent audit or additional audit outside audit program.</p> <p>ISH organization has "Standar Operasional Prosedur Perbaikan Hasil Audit No.11/SOP/ICS-MKT/I/2021" dated 26 January 2021. Section 6,</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		7 and 8 stated "Manager Kelompok berhak memberikan teguran, jika anggota tidak berupaya memperbaiki temuan/ketidaksesuaian. Manager kelompok berhak memberikan surat peringatan 1 atau 2, kemudian juga berhak mengeluarkan anggota jika tidak mengindahkan atau memperbaiki hasil temuan audit. Jika anggota tidak memperbaiki hasil temuan, akan berimplikasi terhadap koperasi seperti sertifikasi akan ditunda, maka dari itu Manager Kelompok berhak mengeluarkan anggota tersebut dari proses sertifikasi" – Group Manager have right to give warning letter 1 and 2 and subsequently expulse member from RSPO certification if said member neglect to close out the finding	
Milestone A	The ICS is implemented and an internal audit is conducted for at least half of the group members and all audit findings are closed	Based on interview with sampled smallholder member: Gede Antara stated he never experience or participated in internal audit; Jabat Hutagaol dan Wahyu Riyadi was not staying in Kongbeng, however there are record of their internal audit carried out with signed checklist. - Internal audit checklist "Form Pertanyaan Audit Internal – Hamid 27" by internal auditor Nur Adi, dated 1 January 2024. Question No.5 related to training for smallholder ticked not comply, the statement informing he never attended training – but no NC issued. Question No.41 and 42 related to HCV and RTE species protection ticked comply while the sampled smallholder admitted he never heard the terms HCV and cannot describe RTE species listed by ISH organization; Question No.74 related to hazardous waste handling ticked comply, while the sampled smallholder admitted he sometimes burned down empty chemical container at the back of house; Question No.82 related to minimum wage for Kutai Timur ticked comply while the sampled smallholder admitted he does not know the minimum wage; Question No.86 and 87 related to discrimination and forced labour ticked comply	Non-compliance
Milestone B	The ICS is implemented and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.		Non-compliance

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Criterion / Indicator		Assessment Findings	Compliance
		<p>while the sampled smallholder admitted he never heard the terms discrimination and forced labour.</p> <ul style="list-style-type: none"> - Internal audit checklist "Form Pertanyaan Audit Internal – Wayan Wiryana" by internal auditor Noldi HP, dated 10 January 2024. No NC finding issued. Question No.82 related to minimum wage for Kutai Timur ticked comply while the sampled smallholder admitted he does not know the minimum wage; Question No.86 and 87 related to discrimination and forced labour ticked comply while the sampled smallholder admitted he never heard the terms discrimination and forced labour; - Internal audit checklist "Form Pertanyaan Audit Internal – Joko Susilo" by internal auditor Nur Adi, dated 10 January 2024. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. - Internal audit checklist "Form Pertanyaan Audit Internal – Mariyo" by internal auditor Noldi HP, dated 10 January 2024. No NC finding issued. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. - Internal audit checklist "Form Pertanyaan Audit Internal – Budi" by internal auditor Anas Mahfudzi, dated 1 January 2024. No NC finding issued. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. - Internal audit checklist "Form Pertanyaan Audit Internal – Sunarto" by internal auditor Nur Adi, dated 2 January 2024. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. - Internal audit checklist "Form Pertanyaan Audit Internal – Roin Husyudi" by internal auditor Noldi HP, dated 10 January 2024. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. Question No.74 related to hazardous waste disposal ticked comply while based on interview the sampled smallholder has never returned the empty herbicide container to cooperative, as required by internal procedure. Signature available while he deceased in 2023.</p> <p>- Internal audit checklist "Form Pertanyaan Audit Internal – Alimun" by internal auditor Nur Adi, dated 5 January 2024. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not demonstrated the FPIC form. Signature available while he deceased in 2023.</p> <p>- Internal audit checklist "Form Pertanyaan Audit Internal – Jabat Hutagaol" by internal auditor Anas M, dated 5 January 2024. Question No.88 related to work agreement with worker ticked comply while the sampled smallholder and the worker has not signed work agreement. There is a signature from Jabat Hutagaol, however, he was reside in Bontang and was not interviewed during internal audit.</p> <p>- Internal audit checklist "Form Pertanyaan Audit Internal – Wahyu Riyadi" by internal auditor Anas M, dated 10 January 2024. Question No.13 related to FPIC and simplified FPIC disclosure ticked comply while the sampled smallholder has not completed the FPIC form. Question No.88 related to work agreement with worker ticked comply while the sampled smallholder and the worker has not signed work agreement. There is a signature from Wahyu Riyadi, however, he was reside in Java and was not interviewed during internal audit.</p> <p>- Internal audit checklist report 2023 for Gede Antara was not available for check.</p> <p>- Internal audit checklist "Form Pertanyaan Audit Internal – Juwito" by internal auditor Anas M, dated 2 January 2024. No findings. Question No.17 on worker payment record ticked as not comply but no NC</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>finding issued. Question No.15 related to STD-B for his land ticked comply while based on document review, he has not submitted 1 STD-B document</p> <p>NC Critical: Based on interview with sampled smallholder member: Gede Antara stated he never experience or participated in internal audit; Jabat Hutagaol dan Wahyu Riyadi was not staying in Kongbeng, however there are record of their internal audit carried out with signed checklist.</p>	
B.1.2			
Eligibility	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	<p>Results of document review, interviews and field observation, several conditions were found:</p> <ul style="list-style-type: none"> There is land owned by a smallholder sample (Boediono) that has been traded but has not been recorded by the organization so that the farmer database has not been updated according to actual conditions. There are members who have died, for example in the names of Roin Husyudi and Alimun since 2023 but have not been updated in the database. Meanwhile, in the Farmer Cooperative Institutional Procedure No.13/SOP/ICS-MKT/III/2024 March 2024 it is stated that when a member dies, membership ends. There is a difference hectarage between in land plot that recorded in the smallholder database, for example for land owned by Gede Antara. In the database, it is written that the area of planted land is 2 Ha while the actual condition of the planted land is 1.5 Ha. There are smallholder members identified with abnormal yield as explained in more detail in indicator 1.3 The existence of incomplete information on smallholder, for example: 	Non-compliance
Milestone A	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		Non-compliance
Milestone B	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		Non-compliance

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Sukardi does not yet have Disclosure of Land Tenure and Land Use History - Members in the name of Juwito only have 1 SPPL while the actual and owned is 2. In addition, plantation business permit-<i>STD-B</i> owned still by name of Nurhayati and Partono. Land certificates owned still in the name of Robert and Bahri and there is no complete information on the transfer of right. - Members in the name of M Haerani land ownership certificate in the name of Andi Hasanudin and there is no information on the transfer of right. <p>NC Critical: Koperasi Jasa Makarti has not been able to show sufficient evidence that the basic information, production data, and legal documentation it has are fully updated and in accordance with actual conditions.</p>	
C – ICS: Group Business planning			
C.1 The group has a Business Plan prepared with the participation and contributions of all group members			
C.1.1			
Eligibility	An annual group business plan is available, which includes <ul style="list-style-type: none"> • Production and income forecasting based on historical records • Plans for expansion 	Koperasi JasaMakarti has set the Certification Production Projection data for the period 2021 - 2025 which was set on 22 March 2021, including the following production projections: <ul style="list-style-type: none"> - 2021: 8,314.49 Ton - 2022: 8,889.71 Ton - 2023: 9,064.02 Ton - 2024: 8,497.52 Ton - 2025: 7,843.87 Ton 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>In addition, the production projections for the 2024-2028 period are also shown as follows:</p> <ul style="list-style-type: none"> - 2024: 8,497.52 Ton - 2025: 9,092.35 Ton - 2026: 9,365.12 Ton - 2027: 9,546.96 Ton - 2028: 9,274.19 Ton <p>Expansion There is no expansion plan until year 2024 (additional number of smallholder member). Business unit which are currently active include the provision of fertilizers and pesticides</p>	
Milestone A	The group business plan is implemented and reviewed at least annually.	<p>Koperasi Jasa Makarti shows the Minutes of the Determination of Production Projections and Discussion of the Business Plan which was held on May 25, 2024. In the meeting, among other things, the discussion was about adjusting and determining production projections for the period 2024 - 2028. Production projections were adjusted considering that actual production achievements in 2022 and 2023 exceeded the set targets.</p> <p>Business Development Report Koperasi Jasa Makarti has report period year 2024 which described kind of business conduct by organization i.e</p> <ul style="list-style-type: none"> - FFB sales - Savings and Loan - Provision of fertilizers and pesticides and other agricultural facilities <p>Based on the report, it was concluded that the type of business being run still has good prospects and provides profits. In the future,</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		members will need socialization and management of plantation management for increase FFB production	
Milestone B	The group demonstrates financial stability and growth, and is able to support itself financially.	<p>Koperasi Jasa Makarti has a financial report submitted at the Annual Members Meeting for the 2023 period held on 2 March 2024. Based on the financial report, it is known that the financial condition is in a surplus and there is no debt owned by the Organization. In addition, there is also a report on the use of RSPO premium funds which is explained in detail in D.3.1.</p> <p>Based on financial report shown can be concluded that Organization has Financial Stability and growth.</p>	Complied
C.2 The ICS of the group is integrated with the group's management plan.			
C.2.1			
Eligibility	<p>A group management plan is available which includes:</p> <ul style="list-style-type: none"> • Training/capacity building plans to improve productivity of group members. • An approach to strengthen links within the supply chain. • Plan for continuous improvement projects (i.e. on waste, soil, etc.), if any. 	<p>Koperasi Jasa Makarti has a Long-Term Work Plan for the period 2020-2024 which consists of several focuses, namely:</p> <ol style="list-style-type: none"> 1. Organization and Administration 2. Financial stability 3. Social 4. Welfare Aspect 5. Infrastructure 6. Savings and Loan Business Unit 7. Production Infrastructure Facilities Business Unit 8. FFB Sales and Certification <p>The work plan has identified the need for training and increasing institutional capacity as well as cooperation strategies for FFB sales. Meanwhile, the addition of members is only planned for 2020. For continuous improvement plans, including cooperation on continued</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		hazardous waste management for collectors and the use of organic fertilizers.	
Milestone A	The group management plan is implemented and reviewed at least annually.	<p>The organization shows the Annual Members Meeting (<i>RAT</i>) for the 2023 period held on 2 March 2024 as a form of annual evaluation of the Cooperative Work Plan. However, in the <i>RAT</i> there has been no discussion of the Long-term work plan for the 2020-2024 period, for example related to replanting savings, cooperation with banks, the appointment of spraying team, and road maintenance.</p> <p>Results of field visits and document verification, it is known that the Group Manager has not been able to fully demonstrate the group compliance with ISH standards, for example, as indicated by:</p> <ol style="list-style-type: none"> 1. Sampling smallholders named Joko Susilo and Mariyo or his representative were not present during the audit process; 2. Blanket spraying was still found on the plots of land owned by the smallholder; 3. There is still smallholder who have not stored used pesticide packaging in the Cooperative warehouse; 4. Based on the interview results, there are still members who burn used pesticide packaging; 5. Changes in land ownership/membership status that are not reported to the organization; 6. There are members who do not domicile in the area around the Cooperative operations; <p>NC Critical: There has been no evidence of an annual review of the established management plan, furthermore the group manager has not completely demonstrate smallholder's compliance with RSPO ISH standard..</p>	Non-compliance
Milestone B	The group manager demonstrates the group's compliance with this ISH Standard.		Non-compliance

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Criterion / Indicator		Assessment Findings	Compliance
D – ICS: Group trading system for certified volumes			
D.1 The group has a procedure and system in place for the tracking of FFB.			
D.1.1			
Eligibility	Record sheets to track the annual production and sales of certified volumes, covering traceability of producers and/or traders are available.	- Weighbridge ticket PKS 3 PT. DSN No.0753896 dated 12 March 2024; from Koperasi Makarti; product FFB; vehicle KT8951RW; netto 9.960 MT; sortation 0.239 MT; Netto AG 9.611 MT - Weighbridge ticket PKS 4 PT. DSN No.00972012 dated 26 March 2024; from Koperasi Makarti; product FFB; vehicle KT8951RW; netto 10.010 MT; sortation 0.350 MT; Netto AG 9.660 MT	Non-compliance
Milestone A	Group manager maintains annual production records and sales of certified volumes.	- Harvest record I March 2024; FFB from Alimun, Anton Nasution 1 & 2, Roin H 1 & 2, Sukardi 1 & 2, Asrori harvested 9.611 MT; - Harvest record II March 2024 FFB from Alimun, Anton Nasution 1 & 2, Roin H 1 & 2, Sukardi 1 & 2, Asrori harvested 10.010 MT; - These record was produced from monthly harvest summary - However, organization has not been able to demonstrate farm weighbridge record for harvesting traceability period I dan period II of every month.	Non-compliance
Milestone B	Group Manager maintains annual production records and sales of certified volumes of all FFB sources.	FFB production Record Based on the results of verification of the production database and FFB records, abnormal yields were found and no justification demonstrated. Sampled production record: Ketut Mastra; forecast 44.75 ton/year (2 Ha); actual 76.40 ton/year (38.20 ton/Ha) I Wayan Suarba; forecast 18.60 ton/year (0.85 Ha); actual 36.83 ton/year (43.33 ton/Ha) Anton Nasution 1; forecast 21.36 ton/year (1 Ha); actual 35.41 ton/year/Ha	Non-compliance

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Criterion / Indicator		Assessment Findings	Compliance								
		Anton Nasution 2; forecast 22.41 ton/year (1 Ha); actual 32,59 ton/year/Ha NC Critical: ISH organization cannot demonstrate the record to track production and sales of certified volumes are not accurate and are not traceable to field data.									
D.2 The group documents and implements a system for the tracking of FFB											
D.2.1											
Eligibility	Not Applicable	Not applicable	Not Applicable								
Milestone A	The group manager maintains annual production data and sales of certified volumes through Book and Claim for the group based on actual receipts for and sales by all members	Koperasi JasaMakarti established document related to roles and responsibilities of "ICS Manager", point 2.1, page 5 stated ICS Manager will carry out sales of RSPO-certified product, after communicating with group member. RSPO Palm Trace ID for Koperasi JasaMakarti RSPO_PO1000013640. Group manager maintains annual production data and sales of FFB (sold as non-certified). The annual of production data has been shown during the audit. During ASA2, Koperasi JasaMakarti has recorded production of certified FFB period 2023 – 2024. Group manager’s data of FFB sales in 2023 and 2024, sold as non-certified FFB: <table><tr><td>Month</td><td>FFB production sold (MT)</td></tr><tr><td>June 2023*</td><td>831.24</td></tr><tr><td>Jul 2023*</td><td>855.36</td></tr><tr><td>Aug 2023*</td><td>801.17</td></tr></table>	Month	FFB production sold (MT)	June 2023*	831.24	Jul 2023*	855.36	Aug 2023*	801.17	Complied
Month	FFB production sold (MT)										
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Criterion / Indicator		Assessment Findings		Compliance																				
		<table><tr><td>Sept 2023*</td><td>816.38</td></tr><tr><td>Oct 2023</td><td>889.63</td></tr><tr><td>Nov 2023</td><td>858.92</td></tr><tr><td>Dec 2023</td><td>862.95</td></tr><tr><td>Jan 2024</td><td>809.02</td></tr><tr><td>Feb 2024</td><td>794.28</td></tr><tr><td>Mar 2024</td><td>658.18</td></tr><tr><td>Apr 2024</td><td>676.82</td></tr><tr><td>May 2024</td><td>656.69</td></tr><tr><td></td><td>9,510.64/6,206.49</td></tr></table>	Sept 2023*	816.38	Oct 2023	889.63	Nov 2023	858.92	Dec 2023	862.95	Jan 2024	809.02	Feb 2024	794.28	Mar 2024	658.18	Apr 2024	676.82	May 2024	656.69		9,510.64/6,206.49	<p>Physical FFB production are sold as non-certified, whilst certified volumes were sold as RSPO credit. Available evidence of RSPO credit as follows:</p> <ul style="list-style-type: none">- Execution ID 14076; dated 9 April 2024; quantity 914 IS-CSPO; sold to Felleskopet Agri SA (RSPO_PO1000006642).- Execution ID 14001; dated 23 January 2024; quantity 112 IS-CSPKO; sold to S&B Foods Inc (RSPO_PO1000007726).- Execution ID 14007; dated 9 April 2024; quantity 2 IS-CSPKO; sold to Achieve Now B.V. <p>In PalmTrace there is remaining stock of FFB proportion of 1861.6 MT. In PalmTrace there was no sales of IS-CSPKE.</p>	
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Milestone B	The group manager maintains annual production data and sales of certified volumes through physical or Book and Claim for the group based on actual receipts and sales for all members and 100% all certified volumes.	<p>Koperasi JasaMakarti established document related to roles and responsibilities of "ICS Manager", point 2.1, page 5 stated ICS Manager will carry out sales of RSPO-certified product, after communicating with group member.</p> <p>RSPO Palm Trace ID for Koperasi JasaMakarti RSPO_PO1000013640. Group manager maintains annual production data and sales of FFB (sold as non-certified). The annual of production data has been shown</p>		Complied																				

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Criterion / Indicator		Assessment Findings	Compliance																												
		<p>during the audit. During ASA2, Koperasi JasaMakarti has recorded production of certified FFB period 2023 – 2024.</p> <p>Group manager’s data of FFB sales in 2023 and 2024, sold as non-certified FFB:</p> <table><tr><th>Month</th><th>FFB production sold (MT)</th></tr><tr><td>June 2023*</td><td>831.24</td></tr><tr><td>Jul 2023*</td><td>855.36</td></tr><tr><td>Aug 2023*</td><td>801.17</td></tr><tr><td>Sept 2023*</td><td>816.38</td></tr><tr><td>Oct 2023</td><td>889.63</td></tr><tr><td>Nov 2023</td><td>858.92</td></tr><tr><td>Dec 2023</td><td>862.95</td></tr><tr><td>Jan 2024</td><td>809.02</td></tr><tr><td>Feb 2024</td><td>794.28</td></tr><tr><td>Mar 2024</td><td>658.18</td></tr><tr><td>Apr 2024</td><td>676.82</td></tr><tr><td>May 2024</td><td>656.69</td></tr><tr><td></td><td>9,510.64/6,206.49</td></tr></table> <p>Physical FFB production are sold as non-certified, whilst certified volumes were sold as RSPO credit. Available evidence of RSPO credit as follows:</p> <ul style="list-style-type: none">- Execution ID 14076; dated 9 April 2024; quantity 914 IS-CSPO; sold to Felleskopet Agri SA (RSPO_PO1000006642).- Execution ID 14001; dated 23 January 2024; quantity 112 IS-CSPKO; sold to S&B Foods Inc (RSPO_PO1000007726).- Execution ID 14007; dated 9 April 2024; quantity 2 IS-CSPKO; sold to Achieve Now B.V.	Month	FFB production sold (MT)	June 2023*	831.24	Jul 2023*	855.36	Aug 2023*	801.17	Sept 2023*	816.38	Oct 2023	889.63	Nov 2023	858.92	Dec 2023	862.95	Jan 2024	809.02	Feb 2024	794.28	Mar 2024	658.18	Apr 2024	676.82	May 2024	656.69		9,510.64/6,206.49	
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Criterion / Indicator		Assessment Findings		Compliance	
		In PalmTrace there is remaining stock of FFB proportion 1,861.6 MT. In PalmTrace there was no sales of IS-CSPKE.			
D.3 The group has a procedure and system for premium distribution.					
D.3.1					
Eligibility	The group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.	Premium fund allocation 2023			Non-compliance
		Allocation	Fund	Percentage	
		Cooperative capital	182,302,050	25%	
		Back up	36,460,410	5%	
		Certification member	72,920,820	10%	
		Certification operational	218,762,460	30%	
		CSR	21,876,246	3%	
		Environmental management	14,584,164	2%	
		Facilitation	72,920,820	10%	
		Committee welfare	109,381,230	15%	
		Total	729,208,200		
		For certification member (10%) utilized for BPJS Ketenagakerjaan registration and levy and provision of first aid kit - Sampled receipt: "Bukti Pembayaran Iuran Badan Penyelenggara Jaminan Sosial" of Rp.15,019,000 dated 15 March 2023, for period March-September 2023. Certification operational (30%) utilized for surveillance assessment, purchase of computer and office utensils. - Sampled receipt: "Sehati Komputer Laptop ASUS, Printer Epson, HDD external" dated 23 February 2023 value Rp.11,300,000 CSR (3%) utilized for providing extra fooding for "Puskesmas Pembantu Sidomulyo".			

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Criterion / Indicator		Assessment Findings	Compliance																																																
		<div>- Sampled receipt: "Formulir Pencairan Data 3 May 2023" to bought milk Rp. 823,000.</div> <table><tr><th colspan="4">Premium fund received 2024*</th></tr><tr><th rowspan="2">Buyer</th><th colspan="2">Price</th><th rowspan="2">Exchange rate (Rp/\$)</th></tr><tr><th>\$</th><th>Rp</th></tr><tr><td>Felleskopet Agri SA</td><td>8,638</td><td></td><td>14,855</td></tr><tr><td>S&B Foods Inc</td><td>12,375</td><td></td><td>15,335</td></tr><tr><td>Achieve Now B.V</td><td>260</td><td></td><td>14,700</td></tr><tr><td>Total</td><td>21,273</td><td>340,605,970</td><td></td></tr></table> <table><tr><th colspan="2">Premium fund allocation 2024*</th></tr><tr><th>Allocation</th><th>Percentage</th></tr><tr><td>Cooperative capital</td><td>20%</td></tr><tr><td>Back up</td><td>5%</td></tr><tr><td>Certification member</td><td>20%</td></tr><tr><td>Certification operational</td><td>30%</td></tr><tr><td>CSR</td><td>3%</td></tr><tr><td>Environmental management</td><td>2%</td></tr><tr><td>Facilitation</td><td>5%</td></tr><tr><td>Committee welfare</td><td>15%</td></tr><tr><td>Total</td><td></td></tr></table> <div>*) The ISH organization has a remaining of 1,861.6 MT credit allocation in PalmTrace</div> <div>The 2024 RSPO premium fund allocation has been disseminated during "Rapat Anggota Tahunan Koperasi JasaMakarti Tahun Buku</div>	Premium fund received 2024*				Buyer	Price		Exchange rate (Rp/\$)	\$	Rp	Felleskopet Agri SA	8,638		14,855	S&B Foods Inc	12,375		15,335	Achieve Now B.V	260		14,700	Total	21,273	340,605,970		Premium fund allocation 2024*		Allocation	Percentage	Cooperative capital	20%	Back up	5%	Certification member	20%	Certification operational	30%	CSR	3%	Environmental management	2%	Facilitation	5%	Committee welfare	15%	Total		
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Criterion / Indicator		Assessment Findings	Compliance																		
		<p>2023” dated 2 March 2024. The meeting attendance list sighted 199 cooperative members attended the meeting (the attendant including cooperative members whose not joining RSPO certification).</p> <p>Based on interview with sampled smallholder they understand that the premium sharing for 2024 was planned for BPJS registration and PPE provision.</p> <p>NC Critical: ISH organization has not been able to demonstrate that the group and group manager have agreed on how the premiums should be used and the agreement is recorded.</p>																			
Milestone A	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	ISH organization demonstrated “Laporan Pertanggungjawaban Penggunaan Dana Premi RSPO Koperasi JasaMakarti – Kecamatan Kombeng 2023” presented during annual member meeting 2 March 2024.	Complied																		
Milestone B	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.		Complied																		
		<p>The premium fund allocation year 2023 has been disseminated and agreed 15 July 2023. The financial report use of RSPO premium was compiled up to December 2023.</p> <table><tr><th colspan="4">Premium fund received 2023</th></tr><tr><th rowspan="2">Buyer</th><th colspan="2">Price</th><th rowspan="2">Exchange rate (Rp/\$)</th></tr><tr><th>\$</th><th>Rp</th></tr><tr><td>Royal Ahold Delhaize</td><td>21,080</td><td>313,143,000</td><td>14,855</td></tr><tr><td>Blommer Chocolate</td><td>5,920</td><td>90,783,200</td><td>15,335</td></tr></table>	Premium fund received 2023				Buyer	Price		Exchange rate (Rp/\$)	\$	Rp	Royal Ahold Delhaize	21,080	313,143,000	14,855	Blommer Chocolate	5,920	90,783,200	15,335	
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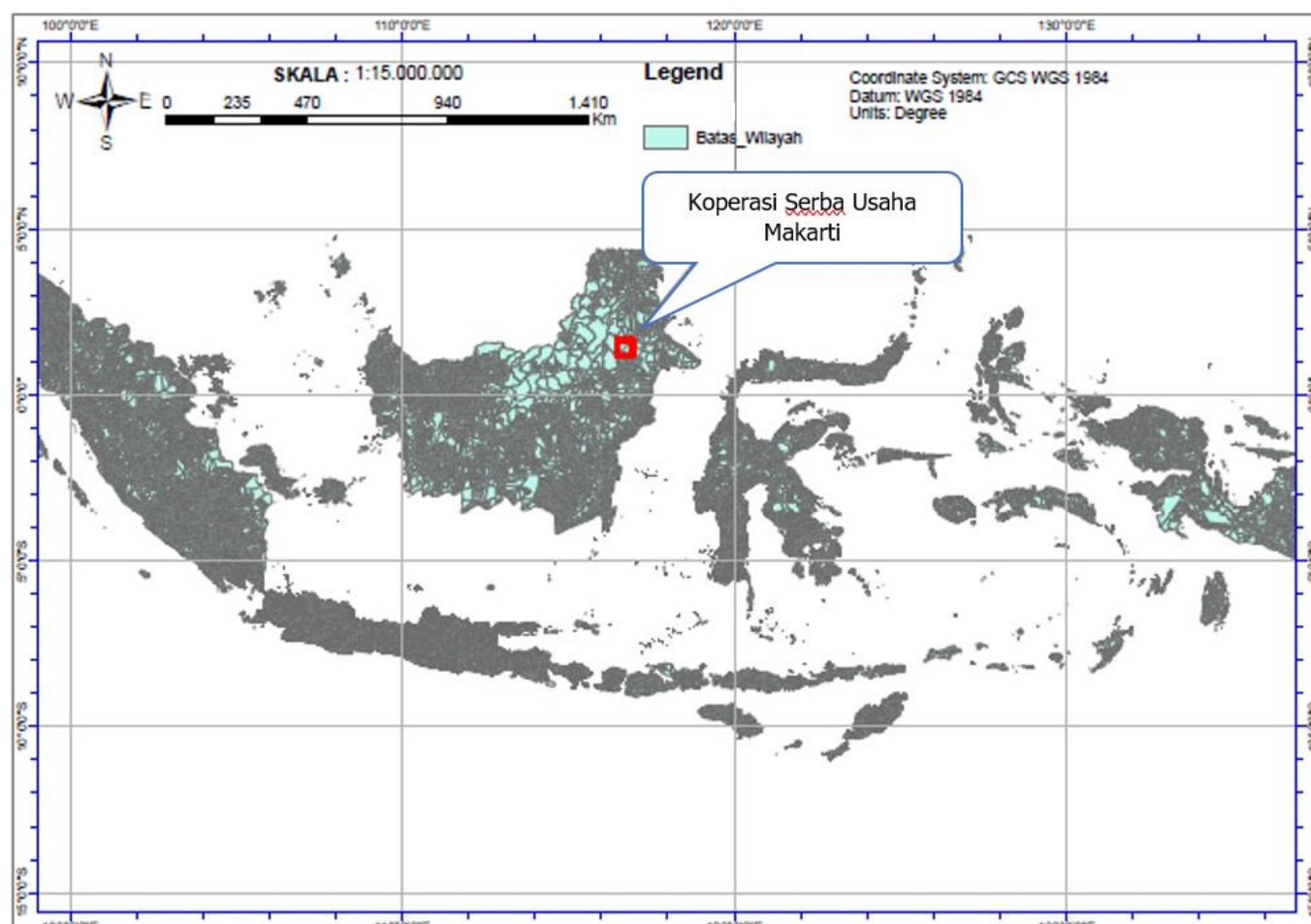
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Criterion / Indicator		Assessment Findings				Compliance
		Frito Lay (a Division of Pepsico)	22,128	325,281,600	14,700	
		Total	49,128	729,208,200		
		Premium fund allocation 2023				
		Allocation	Fund		Percentage	
		Cooperative capital	182,302,050		25%	
		Back up	36,460,410		5%	
		Certification member	72,920,820		10%	
		Certification operational	218,762,460		30%	
		CSR	21,876,246		3%	
		Environmental management	14,584,164		2%	
		Facilitation	72,920,820		10%	
		Committee welfare	109,381,230		15%	
		Total	729,208,200			
		The allocated fund for certification member 10% of Rp.72,920,820 was utilized for BPJS Ketenagakerjaan registration and levy and provision of first aid kit. Sampled payment receipt: "Bukti Pembayaran Iuran Badan Penyelenggara Jaminan Sosial" of Rp.15,019,000 dated 15 March 2023, for period March-September 2023.				
Based on interview with sampled smallholder they understand that the premium sharing for 2023 was allocated for BPJS registration and PPE provision. The sampled smallholder also stated they have received those allocation.						

Appendix B: GHG Reporting Executive Summary

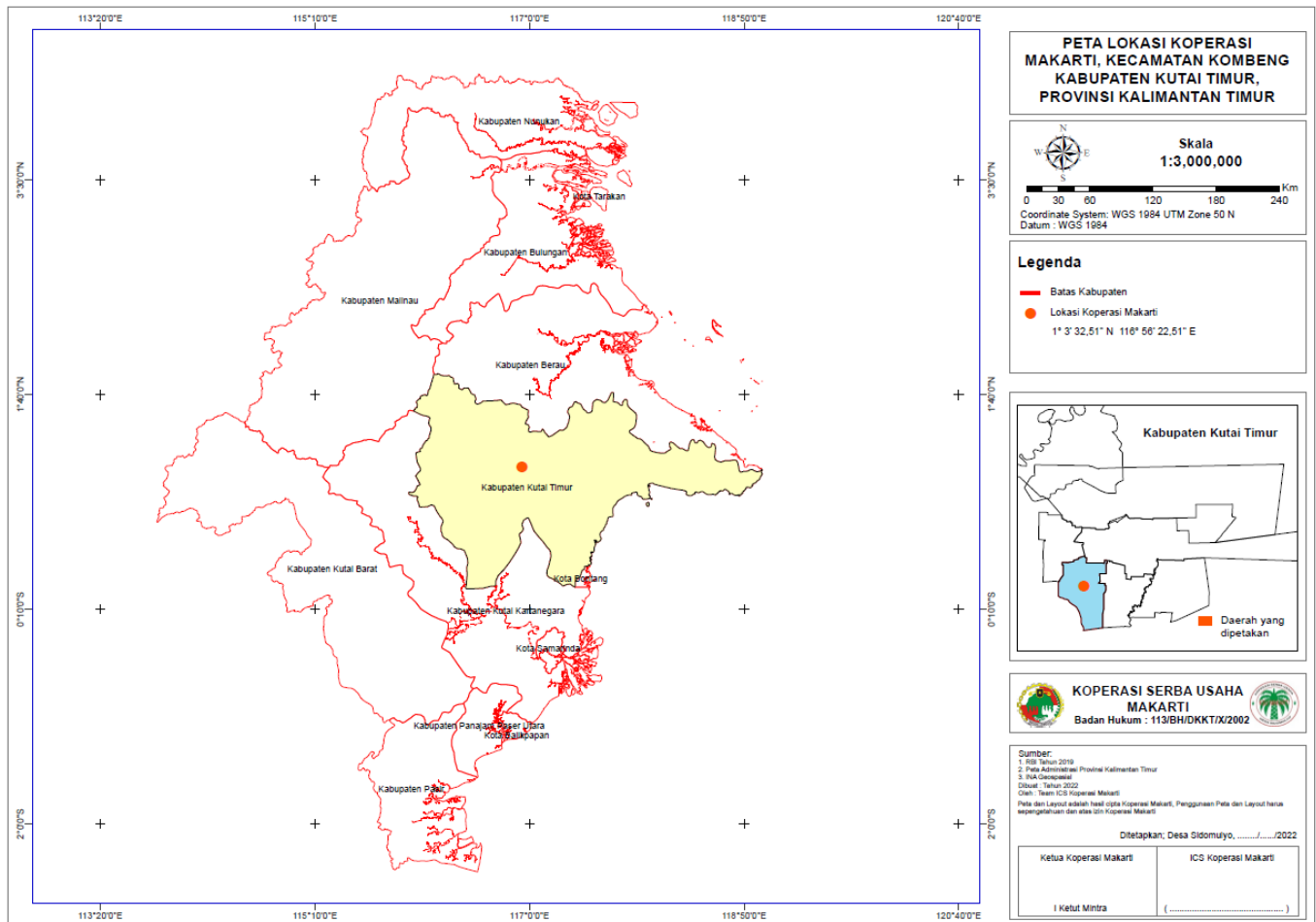
N/A

Appendix C: Location Map of Certification Unit and Supply bases

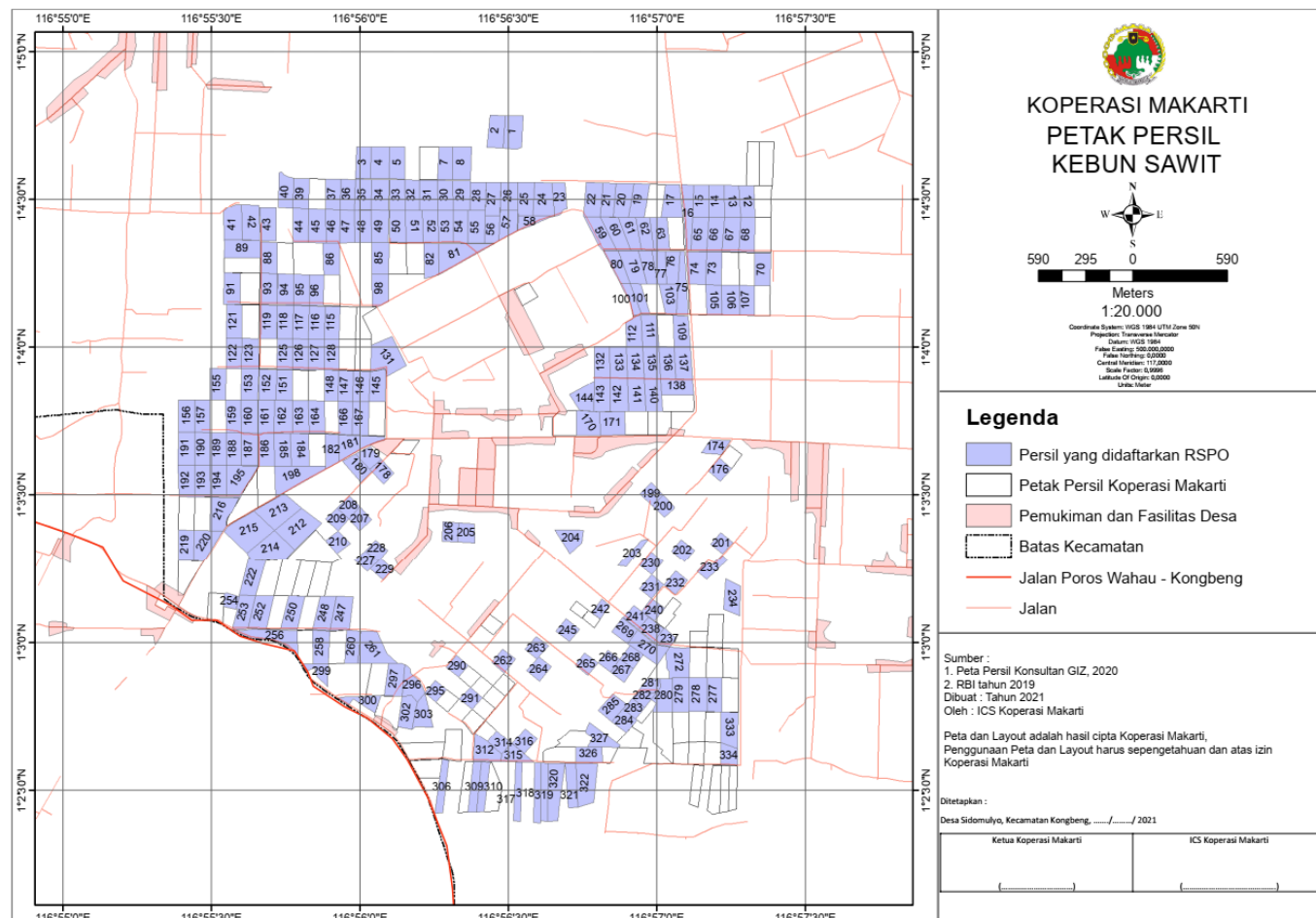


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Appendix D: Estate Field Map



Appendix E: List of Smallholder Registered and/or sampled

Sampling Group	Current Certification	Scope Extension	Other: <i>Please specify</i>
Risk Factor Applied	1.2 (medium risk)	N/A	N/A
Justification of Risk Factor Applied	There were NC Critical issued from ASA1		
Number of samples	16		
Remarks	$1.2 \times \sqrt{172} = 16$		

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
1	Agung Ngurah Anom Manik	Kombeng	1° 3' 39.36"	116° 55' 37.67"	2.00	2.00	43.24	11 /01/2021	MKT.085.04.001
2	Agus Salim	Kombeng	1° 3' 44.58"	116° 56' 50.94"	2.00	2.00	43.14	11 /01/2021	MKT.128.04.004
3	Akarudin	Kombeng	1° 3' 6.15"	116° 55' 39.94"	2.29	2.29	47.89	11 /01/2021	MKT.133.04.008
4	Alimun*	Kombeng	1° 2' 46.70"	116° 56' 55.31"	1.00	1.00	19.86	11 /01/2021	MKT.105.04.009
5	Amat Budiyanto	Kombeng	1° 4' 22.73"	116° 57' 18.16"	2.00	2.00	40.12	11 /01/2021	MKT.225.04.020
6	Anas Mahfudzi	Kombeng	1° 4' 22.81"	116° 57' 14.96"	2.00	2.00	43.69	11 /01/2021	MKT.003.04.011
7	Andi	Kombeng	1° 2' 29.58"	116° 56' 37.19"	2.00	2.00	42.06	11 /01/2021	MKT.116.04.012
8	Anton Nasution (1)	Kombeng	1° 3' 26.69"	116° 56' 59.45"	1.00	1.00	21.36	11 /01/2021	MKT.086.04.165
	Anton Nasution (2)	Kombeng	1° 3' 26.69"	116° 57' 02.92"	1.00	1.00	22.21		
9	Ashari Setiawan	Kombeng	1° 2' 30.78"	116° 56' 24.82"	2.00	2.00	43.04	11 /01/2021	MKT.077.04.013
10	Azizuddin	Kombeng	1° 4' 24.50"	116° 56' 14.19"	1.88	1.88	40.05	11 /01/2021	MKT.005.04.007
11	Badri (1)	Kombeng	1° 2' 58.97"	116° 56' 58.12"	1.00	1.00	18.26	11/01/2021	MKT.226.04.162
	Badri (2)	Kombeng	1° 3' 02.38"	116° 56' 53.43"	1.00	1.00	18.42		
12	Bambang Kuswanto	Kombeng	1° 4' 17.93"	116° 55' 54.19"	1.81	1.81	38.65	11/01/2021	MKT.006.04.016
13	Beben	Kombeng	1° 4' 3.12"	116° 56' 55.34"	2.00	2.00	44.43	11 /01/2021	MKT.007.04.017
14	Bolot Susanto	Kombeng	1° 4' 30.91"	116° 56' 13.82"	1.94	1.94	40.32	11 /01/2021	MKT.227.04.018
15	Budi*	Kombeng	1° 4' 29.70"	116° 57' 18.13"	2.00	2.00	40.46	11 /01/2021	MKT.046.04.019
16	Budi Murni	Kombeng	1° 3' 05.92"	116° 55' 52.85"	2.00	2.00	40.19	11 /01/2021	MKT.228.04.112
17	Budiono (1)	Kombeng	1° 2' 37.17"	116° 57' 14.41"	2.00	2.00	41.36	11/01/2021	MKT.139.04.025
	Budiono (2)	Kombeng	1° 3' 58.65"	116° 55' 47.94"	2.00	2.00	41.53		
	Budiono (3)	Kombeng	1° 3' 58.62"	116° 55' 51.14"	2.00	2.00	41.34		
	Budiono (4)	Kombeng	1° 3' 05.07"	116° 56' 55.71"	1.00	1.00	22.30		
	Budiono (5)	Kombeng	1° 3' 06.61"	116° 56' 59.17"	1.00	1.00	21.92		
18	Damaskus (1)	Kombeng	1° 3' 39.26"	116° 55' 47.84"	2.00	2.00	43.66	11/01/2021	MKT.008.04.144
	Damaskus (2)	Kombeng	1° 3' 14.93"	116° 56' 04.33"	1.00	1.00	21.07		
19	Darmanto	Kombeng	1° 3' 35.24"	116° 57' 12.63"	1.00	1.00	21.52	11/01/2021	MKT.229.04.021
20	Darwadi	Kombeng	1° 4' 25.61"	116° 56' 34.33"	1.50	1.50	31.17	11/01/2021	MKT.010.04.022
21	Daryo	Kombeng	1° 4' 29.86"	116° 56' 56.29"	2.00	2.00	43.43	11/01/2021	MKT.009.04.023
22	Dede Hasanah	Kombeng	1° 4' 37.66"	116° 56' 04.03"	2.00	2.00	42.73	11/01/2021	MKT.135.04.024
23	Djumadi (1)	Kombeng	1° 4' 37.52"	116° 56' 17.23"	2.00	2.00	40.76	11/01/2021	MKT.029.04.145

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No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	Djumadi (2)	Kombeng	1° 4' 30.89"	116° 56' 17.20"	2.00	2.00	39.98		
24	Dwi Ratna Pratiwi	Kombeng	1° 2' 45.92"	116° 56' 09.54"	2.00	2.00	35.63	11/01/2021	MKT.230.04.111
25	Edi Lugito	Kombeng	1° 3' 22.66"	116° 56' 18.21"	1.00	1.00	19.55	11/01/2021	MKT.141.04.026
26	Eko Supriyatman	Kombeng	1° 2' 40.61"	116° 56' 48.38"	1.00	1.00	22.42	11/01/2021	MKT.143.04.141
27	Gampang Ramli	Kombeng	1° 4' 29.61"	116° 57' 15.06"	2.00	2.00	42.95	11/01/2021	MKT.013.04.028
28	Gede Antara*	Kombeng	1° 3' 39.46"	116° 55' 24.89"	2.20	2.20	40.95	11/01/2021	MKT.231.04.029
29	Gede Arcadana	Kombeng	1° 4' 24.68"	116° 55' 47.96"	2.00	2.00	42.38	11/01/2021	MKT.078.04.030
30	Gede Sudita	Kombeng	1° 4' 30.01"	116° 56' 47.03"	1.98	1.98	42.22	11/01/2021	MKT.014.04.033
31	Gede Surya Darma	Kombeng	1° 4' 30.01"	116° 56' 37.03"	2.00	2.00	41.55	11/01/2021	MKT.244.04.031
32	Gimo	Kombeng	1° 3' 58.67"	116° 55' 44.77"	2.00	2.00	42.98	11/01/2021	MKT.075.04.036
33	Gutul Purwanto	Kombeng	1° 4' 29.68"	116° 57' 08.83"	1.90	1.90	39.52	11/01/2021	MKT.107.04.039
34	H. Ibrahim	Kombeng	1° 3' 26.66"	116° 55' 31.88"	2.40	2.40	53.75	11/01/2021	MKT.108.04.040
35	H. Mochammad Son Hatta	Kombeng	1° 2' 54.23"	116° 55' 51.75"	1.83	1.83	38.09	11/01/2021	MKT.196.04.070
36	Hamid*	Kombeng	1° 4' 37.66"	116° 56' 0.661"	2.00	2.00	40.04	11/01/2021	MKT.232.04.043
37	Harkono*	Kombeng	1° 2' 58.56"	116° 56' 02.53"	2.00	2.00	40.37	11/01/2021	MKT.150.04.044
38	Humadi Hambari	Kombeng	1° 2' 30.68"	116° 56' 16.54"	2.00	2.00	41.78	11/01/2021	MKT.149.04.042
39	Humala Jonris	Kombeng	1° 3' 52.54"	116° 55' 31.29"	2.00	2.00	42.51	11/01/2021	MKT.161.04.046
40	I Gede Suastika	Kombeng	1° 4' 23.08"	116° 56' 48.51"	2.00	2.00	39.01	11/01/2021	MKT.082.04.032
41	I Gede Yudha	Kombeng	1° 4' 16.34"	116° 56' 55.14"	2.00	2.00	43.65	11/01/2021	MKT.233.04.034
42	I Gusti Agung Ayu Oka	Kombeng	1° 3' 39.39"	116° 55' 31.29"	1.97	1.97	39.36	11/01/2021	MKT.001.04.003
43	I Gusti Agung Ngurah Ari (1)	Kombeng	1° 3' 33.84"	116° 55' 46.56"	2.00	2.00	37.61	11/01/2021	MKT.109.04.142
	I Gusti Agung Ngurah Ari (2)	Kombeng	1° 3' 25.26"	116° 55' 59.96"	1.00	1.00	21.18		
44	I Gusti Bagus Yudha Utara	Kombeng	1° 3' 45.87"	116° 55' 51.23"	2.00	2.00	38.56	11/01/2021	MKT.015.04.037
45	I Gusti Putu Maduraka, M.Pd (1)	Kombeng	1° 4' 17.70"	116° 56' 14.34"	1.97	1.97	42.27	11/01/2021	MKT.080.04.147
	I Gusti Putu Maduraka, M.Pd (2)	Kombeng	1° 3' 33.34"	116° 55' 35.44"	2.36	2.36	46.72		
46	I Ketut Swija	Kombeng	1° 4' 24.43"	116° 55' 57.39"	2.00	2.00	45.07	11/01/2021	MKT.063.04.062
47	I Ketut Mintra (1)	Kombeng	1° 4' 29.55"	116° 57' 02.96"	2.30	2.30	46.26	11/01/2021	MKT.021.04.139
	I Ketut Mintra (2)	Kombeng	1° 3' 35.69"	116° 55' 59.45"	1.50	1.50	31.09		
	I Ketut Mintra (3)	Kombeng	1° 3' 34.87"	116° 56' 04.41"	1.90	1.90	38.19		
	I Ketut Mintra (4)	Kombeng	1° 3' 27.59"	116° 55' 57.66"	1.70	1.70	34.67		
	I Ketut Mintra (5)	Kombeng	1° 4' 16.40"	116° 57' 00.58"	2.00	2.00	40.58		
	I Ketut Mintra (6)	Kombeng	1° 4' 23.05"	116° 57' 00.52"	2.00	2.00	40.29		
	I Ketut Mintra (7)	Kombeng	1° 4' 23.09"	116° 56' 57.51"	2.00	2.00	40.79		
	I Ketut Mintra (8)	Kombeng	1° 4' 23.27"	116° 56' 54.68"	2.00	2.00	39.96		
	I Ketut Mintra (9)	Kombeng	1° 3' 01.17"	116° 55' 42.76"	1.00	1.00	20.38		
	I Ketut Mintra (10)	Kombeng	1° 3' 08.43"	116° 55' 33.81"	1.50	1.50	31.90		
	I Ketut Mintra (11)	Kombeng	1° 3' 40.41"	116° 55' 59.00"	1.00	1.00	19.97		
	I Ketut Mintra (12)	Kombeng	1° 3' 37.74"	116° 56' 01.75"	1.00	1.00	22.37		
48	I Ketut Suardana	Kombeng	1° 4' 25.22"	116° 55' 34.36"	2.00	2.00	43.78	11/01/2021	MKT.158.04.061

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			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
49	I Komang Artia	Kombeng	1° 4' 12.06"	116° 57' 05.02"	2.00	2.00	43.58	11/01/2021	MKT.034.04.064
50	I Made Merta	Kombeng	1° 3' 58.12"	116° 56' 05.30"	2.00	2.00	45.77	11/01/2021	MKT.245.04.056
51	I Made Pasek	Kombeng	1° 4' 23.91"	116° 56' 26.61"	1.67	1.67	34.91	11/01/2021	MKT.045.04.073
52	I Made Sudiadnyana	Kombeng	1° 4' 31.12"	116° 55' 54.52"	2.00	2.00	44.91	11/01/2021	MKT.083.04.074
53	I Made Utama (1)	Kombeng	1° 4' 24.49"	116° 56' 07.56"	2.00	2.00	41.46	11/01/2021	MKT.022.04.138
	I Made Utama (2)	Kombeng	1° 3' 39.42"	116° 55' 28.09"	2.00	2.00	42.66		
	I Made Utama (3)	Kombeng	1° 4' 18.08"	116° 55' 41.61"	2.00	2.00	43.17		
	I Made Utama (4)	Kombeng	1° 3' 19.83"	116° 55' 24.84"	2.00	2.00	41.98		
	I Made Utama (5)	Kombeng	1° 3' 20.24"	116° 55' 28.55"	2.00	2.00	41.54		
	I Made Utama (6)	Kombeng	1° 3' 23.38"	116° 55' 47.44"	3.00	3.00	61.30		
	I Made Utama (7)	Kombeng	1° 3' 25.18"	116° 55' 55.37"	1.00	1.00	21.58		
54	I Nyoman sada (1)	Kombeng	1° 4' 24.54"	116° 56' 03.99"	2.00	2.00	42.16	07/01/2021	MKT.048.04.148
	I Nyoman sada (2)	Kombeng	1° 4' 25.41"	116° 55' 37.90"	1.83	1.83	39.15		
55	I Putu Suwenten	Kombeng	1° 4' 23.17"	116° 56' 51.66"	2.00	2.00	43.00	11/01/2021	MKT.024.04.084
56	I Wayan Suarba	Kombeng	1° 3' 45.94"	116° 55' 44.52"	0.85	0.85	18.60	11/01/2021	MKT.094.04.047
57	Ida Bagus Sugiana	Kombeng	1° 3' 39.27"	116° 55' 44.33"	2.00	2.00	40.68	11/01/2021	MKT.124.04.038
58	Idris	Kombeng	1° 4' 24.42"	116° 56' 20.25"	1.86	1.86	44.53	11/01/2021	MKT.025.04.048
59	Ilyas (1)	Kombeng	1° 4' 09.86"	116° 56' 56.58"	1.85	1.85	38.08	11/01/2021	MKT.234.04.168
	Ilyas (2)	Kombeng	1° 4' 16.30"	116° 57' 03.06"	2.07	2.07	42.53		
	Ilyas (3)	Kombeng	1° 4' 16.48"	116° 56' 51.94"	2.00	2.00	43.54		
	Ilyas (4)	Kombeng	1° 4' 09.84"	116° 56' 54.77"	0.92	0.92	20.40		
60	Imam Khandari	Kombeng	1° 3' 46.04"	116° 55' 28.09"	2.00	2.00	43.57	11/01/2021	MKT.027.04.050
61	Jabat Hutagaol*	Kombeng	1° 4' 19.90"	116° 55' 36.17"	2.00	2.00	42.10	11/01/2021	MKT.194.04.051
62	Johar Maknun (1)	Kombeng	1° 4' 15.97"	116° 57' 11.41"	2.00	2.00	43.01	11/01/2021	MKT.028.04.169
	Johar Maknun (2)	Kombeng	1° 2' 44.19"	116° 56' 53.39"	1.00	1.00	21.52		
	Johar Maknun (3)	Kombeng	1° 2' 46.90"	116° 56' 50.95"	1.00	1.00	20.76		
	Johar Maknun (4)	Kombeng	1° 3' 06.76"	116° 56' 48.57"	1.00	1.00	22.81		
63	Joko Susilo*	Kombeng	1° 2' 37.14"	116° 56' 31.13"	1.00	1.00	21.31	11/01/2021	MKT.154.04.054
64	Jro Ketut Sita Patra	Kombeng	1° 3' 57.07"	116° 56' 48.82"	2.00	2.00	39.40	11/01/2021	MKT.020.04.053
65	Juwito (1)*	Kombeng	1° 4' 11.69"	116° 55' 48.10"	1.98	1.98	40.60	11/01/2021	MKT.246.04.129
	Juwito (2)	Kombeng	1° 4' 30.72"	116° 56' 23.79"	2.00	2.00	41.18		
66	Kadek Dwi Antara	Kombeng	1° 3' 39.27"	116° 55' 41.06"	1.80	1.80	38.41	11/01/2021	MKT.235.04.055
67	Kaltiana Boru Naing Golun	Kombeng	1° 3' 05.85"	116° 55' 56.36"	2.28	2.28	44.39	11/01/2021	MKT.157.04.093
68	Kampi	Kombeng	1° 4' 22.93"	116° 57' 08.59"	2.00	2.00	40.40	11/01/2021	MKT.031.04.058
69	Ketut Marta	Kombeng	1° 4' 29.95"	116° 56' 50.05"	2.00	2.00	40.14	11/01/2021	MKT.096.04.059
70	Ketut Mastra	Kombeng	1° 4' 30.67"	116° 56' 30.10"	2.00	2.00	44.75	11/01/2021	MKT.039.04.082
71	Ketut Sadra	Kombeng	1° 4' 31.68"	116° 55' 44.95"	2.00	2.00	42.03	11/01/2021	MKT.076.04.060
72	Lambertus Lagu	Kombeng	1° 3' 32.93"	116° 55' 24.95"	2.44	2.44	49.31	11/01/2021	MKT.162.04.065
73	Legimin	Kombeng	1° 3' 58.81"	116° 55' 37.80"	1.95	1.95	43.04	11/01/2021	MKT.035.04.066
74	Lina Anggraheni	Kombeng	1° 2' 59.16"	116° 55' 52.07"	2.00	2.00	42.43	11/01/2021	MKT.097.04.067

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			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
75	M Alib	Kombeng	1° 2' 59.15"	116° 55' 58.44"	2.00	2.00	42.24	11/01/2021	MKT.098.04.068
76	M Amin	Kombeng	1° 4' 37.59"	116° 56' 07.44"	1.96	1.96	41.03	11/01/2021	MKT.002.04.069
77	M Suhardi (1)*	Kombeng	1° 2' 55.24"	116° 56' 19.59"	1.00	1.00	19.84	11/01/2021	MKT.148.04.150
	M Suhardi (2)*	Kombeng	1° 2' 50.18"	116° 56' 15.27"	1.00	1.00	18.77		
78	M. Haerani*	Kombeng	1° 3' 50.37"	116° 56' 52.27"	2.00	2.00	41.62	11/01/2021	MKT.018.04.063
79	M. Kolil (1)	Kombeng	1° 4' 41.81"	116° 56' 23.60"	2.00	2.00	44.08	11/01/2021	MKT.032.04.161
	M. Kolil (2)	Kombeng	1° 4' 41.50"	116° 56' 23.73"	2.00	2.00	41.67		
80	Mad Surip	Kombeng	1° 4' 09.57"	116° 57' 14.77"	2.00	2.00	42.62	11/01/2021	MKT.040.04.071
81	Madamin	Kombeng	1° 2' 56.03"	116° 57' 04.20"	2.00	2.00	41.59	11/01/2021	MKT.165.04.072
82	Made Parma	Kombeng	1° 4' 24.91"	116° 55' 41.45"	1.68	1.68	36.06	11/01/2021	MKT.030.04.057
83	Mahbub Junaidi	Kombeng	1° 4' 18.04"	116° 56' 04.04"	2.00	2.00	43.97	11/01/2021	MKT.119.04.076
84	Mahyudin	Kombeng	1° 2' 45.52"	116° 56' 12.62"	2.53	2.53	56.83	11/01/2021	MKT.036.04.077
85	Maksum	Kombeng	1° 4' 30.00"	116° 56' 53.06"	2.00	2.00	41.32	11/01/2021	MKT.243.04.078
86	Mariatun	Kombeng	1° 2' 29.70"	116° 56' 31.81"	2.00	2.00	42.47	11/01/2021	MKT.131.04.005
87	Mariyo*	Kombeng	1° 2' 56.27"	116° 56' 28.91"	1.00	1.00	21.77	11/01/2021	MKT.168.04.079
88	Mashul Adi Rahman	Kombeng	1° 4' 31.03"	116° 56' 00.60"	2.00	2.00	44.92	11/01/2021	MKT.070.04.080
89	Masrom	Kombeng	1° 4' 24.52"	116° 55' 51.28"	2.00	2.00	41.64	11/01/2021	MKT.169.04.081
90	Matholib (1)	Kombeng	1° 4' 03.29"	116° 57' 04.85"	1.68	1.68	35.43	11/01/2021	MKT.177.04.083
	Matholib (2)	Kombeng	1° 2' 55.66"	116° 56' 45.69"	1.00	1.00	19.93		
91	Mawarsih	Kombeng	1° 4' 24.56"	116° 55' 54.47"	1.85	1.85	37.91	11/01/2021	MKT.110.04.052
92	Misdram	Kombeng	1° 3' 52.44"	116° 55' 41.34"	2.00	2.00	41.56	11/01/2021	MKT.041.04.085
93	Misrah H. Yani	Kombeng	1° 2' 56.26"	116° 56' 50.25"	1.00	1.00	21.82	11/01/2021	MKT.095.04.045
94	Misyo Restu Utomo	Kombeng	1° 3' 50.42"	116° 56' 48.84"	2.00	2.00	40.18	11/01/2021	MKT.042.04.086
95	Mugiyono Jasmun (1)	Kombeng	1° 3' 57.02"	116° 56' 52.14"	2.00	2.00	40.48	11/01/2021	MKT.236.04.152
	Mugiyono Jasmun (2)	Kombeng	1° 4' 05.16"	116° 55' 44.83"	2.00	2.00	39.95		
96	Muh Tubin	Kombeng	1° 4' 24.44"	116° 56' 23.46"	2.00	2.00	43.61	11/01/2021	MKT.069.04.089
97	Muh. Hasim	Kombeng	1° 4' 30.15"	116° 56' 26.84"	1.89	1.89	42.57	11/01/2021	MKT.019.04.088
98	Muhammad Muhtadi	Kombeng	1° 3' 45.88"	116° 55' 47.98"	1.89	1.89	43.01	11/01/2021	MKT.172.04.087
99	Muhammad Sanusi	Kombeng	1° 4' 30.96"	116° 56' 10.51"	2.00	2.00	40.16	11/01/2021	MKT.111.04.010
100	Mujito	Kombeng	1° 3' 45.61"	116° 56' 00.06"	2.00	2.00	43.60	11/01/2021	MKT.173.04.090
101	Muklis	Kombeng	1° 4' 11.74"	116° 56' 3.99"	1.61	1.61	34.59	11/01/2021	MKT.025.04.049
102	Mulyari Wahyudi	Kombeng	1° 4' 27.35"	116° 57' 06.20"	2.00	2.00	41.03	11/01/2021	MKT.093.04.092
103	Munawaroh (1)	Kombeng	1° 3' 16.16"	116° 56' 58.80"	1.00	1.00	21.44	11/01/2021	MKT.237.04.170
	Munawaroh (2)	Kombeng	1° 3' 12.14"	116° 57' 03.71"	1.00	1.00	20.98		
	Munawaroh (3)	Kombeng	1° 3' 20.36"	116° 57' 13.01"	1.00	1.00	21.70		
	Munawaroh (4)	Kombeng	1° 3' 15.27"	116° 57' 10.96"	1.00	1.00	22.81		
104	Musahi	Kombeng	1° 3' 58.62"	116° 55' 54.25"	2.00	2.00	44.21	11/01/2021	MKT.044.04.094
105	Ngatubi	Kombeng	1° 3' 45.75"	116° 55' 57.01"	1.98	1.98	43.31	11/01/2021	MKT.068.04.128
106	Ni Nyoman Parmita	Kombeng	1° 4' 18.91"	116° 56' 19.58"	2.00	2.00	43.90	11/01/2021	MKT.166.04.075
107	Noldi Haence Palapa (1)	Kombeng	1° 2' 52.47"	116° 56' 7.03"	2.00	2.00	42.92	11/01/2021	MKT.090.04.153

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			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	Noldi Haence Palapa (2)	Kombeng	1° 3' 16.63"	116° 56' 1.20"	1.00	1.00	21.60		
108	Nur Adi Rahman	Kombeng	1° 4' 37.57"	116° 56' 20.54"	1.96	1.96	40.68	11/01/2021	MKT.112.04.098
109	Nur Hasimah	Kombeng	1° 3' 52.37"	116° 55' 44.72"	2.00	2.00	41.93	11/01/2021	MKT.016.04.041
110	Nur Huda	Kombeng	1° 4' 15.97"	116° 57' 11.41"	2.00	2.00	40.81	11/01/2021	MKT.218.04.120
111	Nurhasiah	Kombeng	1° 2' 57.08"	116° 56' 54.79"	1.00	1.00	21.38	11/01/2021	MKT.230.04.006
112	Nyoman Darya	Kombeng	1° 4' 24.46"	116° 56' 10.90"	1.91	1.91	40.88	11/01/2021	MKT.126.04.100
113	OdiH	Kombeng	1° 3' 51.97"	116° 57' 03.96"	2.00	2.00	42.30	11/01/2021	MKT.184.04.101
114	Pantip (1)	Kombeng	1° 3' 56.98"	116° 56' 55.52"	1.94	1.94	40.20	11/01/2021	MKT.011.04.146
	Pantip (2)	Kombeng	1° 4' 05.11"	116° 55' 48.01"	1.94	1.94	39.76		
115	Parino	Kombeng	1° 3' 11.35"	116° 56' 58.83"	1.00	1.00	21.04	11/01/2021	MKT.186.04.102
116	Partono	Kombeng	1° 4' 9.63"	116° 57' 11.40"	2.00	2.00	39.34	11/01/2021	MKT.238.04.027
117	Parwito	Kombeng	1° 2' 30.73"	116° 56' 23.12"	2.00	2.00	40.60	11/01/2021	MKT.102.04.103
118	Philipus (1)	Kombeng	1° 2' 39.78"	116° 56' 28.08"	1.00	1.00	19.33	11/01/2021	MKT.248.04.155
	Philipus (2)	Kombeng	1° 2' 54.69"	116° 56' 36.14"	1.00	1.00	19.50		
119	Ponimin	Kombeng	1° 3' 18.77"	116° 56' 03.33"	1.00	1.00	22.32	11/01/2021	MKT.103.04.104
120	Putu Budiasa (1)	Kombeng	1° 4' 31.08"	116° 55' 57.48"	2.00	2.00	42.30	11/01/2021	MKT.037.04.154
	Putu Budiasa (2)	Kombeng	1° 4' 24.48"	116° 56' 00.57"	1.82	1.82	38.48		
	Putu Budiasa (3)	Kombeng	1° 4' 11.79"	116° 55' 44.92"	2.00	2.00	41.59		
121	Ranto Pujiantoro	Kombeng	1° 2' 49.49"	116° 57' 04.70"	1.90	1.90	39.32	11/01/2021	MKT.122.04.106
122	Rasban	Kombeng	1° 3' 09.07"	116° 57' 15.12"	2.00	2.00	43.69	11/01/2021	MKT.187.04.105
123	Robi Subakti (1)	Kombeng	1° 3' 22.74"	116° 55' 37.55"	1.80	1.80	37.70	11/01/2021	MKT.047.04.171
	Robi Subakti (2)	Kombeng	1° 3' 26.83"	116° 55' 43.41"	1.80	1.80	37.32		
	Robi Subakti (3)	Kombeng	1° 4' 11.62"	116° 55' 51.13"	1.87	1.87	37.93		
	Robi Subakti (4)	Kombeng	1° 2' 29.49"	116° 56' 35.77"	1.97	1.97	40.06		
124	Roin Husyudi (1)	Kombeng	1° 2' 49.06"	116° 57' 01.36"	1.00	1.00	44.00	11/01/2021	MKT.125.04.156
	Roin Husyudi (2)*	Kombeng	1° 2' 48.83"	116° 56' 57.27"	2.00	2.00	22.16		
125	Sadi	Kombeng	1° 3' 52.21"	116° 55' 57.06"	1.94	1.94	42.36	11/01/2021	MKT.049.04.107
126	Sakim (1)	Kombeng	1° 3' 56.95"	116° 56' 58.81"	1.93	1.93	40.40	11/01/2021	MKT.051.04.157
	Sakim (2)	Kombeng	1° 2' 38.02"	116° 56' 25.19"	2.44	2.44	48.98		
127	Samson Rahakim	Kombeng	1° 3' 44.65"	116° 56' 45.98"	2.00	2.00	39.77	11/01/2021	MKT.190.04.108
128	Samsuddin	Kombeng	1° 2' 49.54"	116° 57' 08.20"	2.00	2.00	43.07	11/01/2021	MKT.052.04.109
129	Saniem	Kombeng	1° 4' 05.19"	116° 55' 41.48"	2.00	2.00	43.83	11/01/2021	MKT.054.04.119
130	Sanim (1)	Kombeng	1° 4' 10.04"	116° 57' 02.44"	1.85	1.85	37.00	11/01/2021	MKT.174.04.015
	Sanim (2)	Kombeng	1° 3' 52.14"	116° 56' 03.50"	1.93	1.93	37.49		
131	Sih Waskito	Kombeng	1° 3' 45.99"	116° 55' 37.66"	2.00	2.00	43.68	11/01/2021	MKT.053.04.110
132	Siswo Pandoyo (1)	Kombeng	1° 3' 58.82"	116° 55' 34.53"	1.84	1.84	38.48	11/01/2021	MKT.017.04.091
	Siswo Pandoyo (2)	Kombeng	1° 4' 05.31"	116° 55' 34.57"	2.00	2.00	41.51		
	Siswo Pandoyo (3)	Kombeng	1° 4' 11.92"	116° 55' 34.11"	1.85	1.85	39.24		
	Siswo Pandoyo (4)	Kombeng	1° 3' 52.49"	116° 55' 37.70"	2.00	2.00	41.55		
	Siswo Pandoyo (5)	Kombeng	1° 3' 45.97"	116° 55' 41.06"	1.95	1.95	42.64		

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			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	Siswo Pandoyo (6)	Kombeng	1° 3' 45.99"	116° 55' 34.43"	1.81	1.81	39.93		
	Siswo Pandoyo (7)	Kombeng	1° 3' 46.06"	116° 55' 24.91"	2.00	2.00	39.39		
133	Sohibul Bayan (1)	Kombeng	1° 2' 54.35"	116° 56' 52.87"	1.00	1.00	22.36	11/01/2021	MKT.113.04.143
	Sohibul Bayan (2)	Kombeng	1° 2' 49.47"	116° 57' 11.57"	2.00	2.00	44.56		
134	Subali	Kombeng	1° 2' 58.95"	116° 56' 35.64"	1.00	1.00	20.42	11/01/2021	MKT.106.04.014
135	Subariyanto	Kombeng	1° 2' 51.31"	116° 56' 10.47"	1.00	1.00	21.85	11/01/2021	MKT.200.04.113
136	Sugeng Hadi Santoso	Kombeng	1° 3' 20.52"	116° 55' 55.49"	1.77	1.77	38.38	11/01/2021	MKT.084.04.114
137	Sugeng Priana (1)	Kombeng	1° 4' 30.41"	116° 56' 40.23"	2.00	2.00	39.45	11/01/2021	MKT.202.04.158
	Sugeng Priana (2)	Kombeng	1° 4' 25.08"	116° 56' 29.82"	2.00	2.00	38.81		
138	Sugeng Wiyono (1)	Kombeng	1° 4' 22.87"	116° 57' 11.74"	2.00	2.00	40.09	11/01/2021	MKT.056.04.159
	Sugeng Wiyono (2)	Kombeng	1° 3' 52.30"	116° 55' 54.18"	2.00	2.00	41.14		
139	Suhan	Kombeng	1° 4' 03.39"	116° 56' 58.47"	2.00	2.00	41.37	11/01/2021	MKT.058.04.115
140	Sukardi (1)*	Kombeng	1° 3' 02.67"	116° 56' 58.76"	1.00	1.00	21.86	11/01/2021	MKT.204.04.160
	Sukardi (2)*	Kombeng	1° 3' 00.81"	116° 57' 01.61"	1.00	1.00	21.55		
141	Sulaiman	Kombeng	1° 3' 20.74"	116° 56' 53.93"	1.00	1.00	20.22	11/01/2021	MKT.099.04.140
142	Sumar (1)	Kombeng	1° 2' 51.23"	116° 56' 58.68"	1.00	1.00	21.23	11/01/2021	MKT.205.04.117
	Sumar (2)	Kombeng	1° 3' 17.90"	116° 56' 40.06"	1.00	1.00	21.57		
143	Sumardi	Kombeng	1° 3' 52.14"	116° 56' 00.21"	2.00	2.00	43.55	11/01/2021	MKT.059.04.002
144	Sumari	Kombeng	1° 4' 30.99"	116° 56' 07.53"	1.90	1.90	39.92	11/01/2021	MKT.060.04.097
145	Sunarto*	Kombeng	1° 3' 49.77"	116° 56' 45.33"	2.00	2.00	40.29	11/01/2021	MKT.206.04.096
146	Suningsih	Kombeng	1° 2' 48.76"	116° 56' 22.36"	2.00	2.00	38.43	11/01/2021	MKT.203.04.116
147	Sunyoto Adi	Kombeng	1° 3' 32.91"	116° 55' 28.14"	2.40	2.40	47.58	11/01/2021	MKT.079.04.035
148	Supaini (1)	Kombeng	1° 3' 06.19"	116° 55' 36.51"	2.27	2.27	48.96	11/01/2021	MKT.043.04.151
	Supaini (2)	Kombeng	1° 3' 13.28"	116° 55' 38.22"	1.92	1.92	39.69		
149	Supardi	Kombeng	1° 2' 40.02"	116° 56' 33.18"	1.00	1.00	18.27	11/01/2021	MKT.207.04.118
150	Surat	Kombeng	1° 3' 19.14"	116° 55' 42.05"	2.00	2.00	45.49	11/01/2021	MKT.123.04.121
151	Suratmo	Kombeng	1° 4' 05.05"	116° 55' 51.21"	2.00	2.00	41.75	11/01/2021	MKT.208.04.122
152	Sutarno	Kombeng	1° 3' 06.05"	116° 55' 46.40"	2.30	2.30	51.86	11/01/2021	MKT.061.04.123
153	Sutiatmaja	Kombeng	1° 3' 39.82"	116° 57' 11.83"	1.00	1.00	19.57	11/01/2021	MKT.251.04.124
154	Sutoto	Kombeng	1° 2' 48.11"	116° 56' 00.78"	2.55	2.55	53.37	11/01/2021	MKT.101.04.125
155	Sutrisno (1)	Kombeng	1° 3' 56.85"	116° 57' 05.21"	1.79	1.79	38.83	11/01/2021	MKT.209.04.163
	Sutrisno (2)	Kombeng	1° 3' 39.20"	116° 55' 54.26"	2.00	2.00	40.15		
156	Suwardi	Kombeng	1° 4' 30.23"	116° 56' 33.44"	1.95	1.95	44.88	11/01/2021	MKT.062.04.126
157	Suyono	Kombeng	1° 4' 16.13"	116° 57' 07.93"	2.00	2.00	42.65	11/01/2021	MKT.064.04.099
158	Suyono (1)	Kombeng	1° 2' 37.22"	116° 56' 46.21"	1.84	1.84	37.55	11/01/2021	MKT.223.04.172
	Suyono (2)	Kombeng	1° 2' 30.18"	116° 56' 39.28"	1.82	1.82	37.47		
	Suyono (3)	Kombeng	1° 2' 31.47"	116° 56' 45.6` "	1.81	1.81	37.63		
159	Syafiuddin	Kombeng	1° 4' 30.89"	116° 56' 20.47"	2.00	2.00	41.91	11/01/2021	MKT.050.04.127
160	Toyani Indra (1)	Kombeng	1° 3' 50.34"	116° 56' 59.169"	2.00	2.00	40.23	11/01/2021	MKT.066.04.149
	Toyani Indra (2)	Kombeng	1° 3' 50.36"	116° 56' 55.79"	2.00	2.00	40.34		

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161	Tunut	Kombeng	1° 3' 18.77"	116° 57' 05.15"	1.00	1.00	20.68	11/01/2021	MKT.212.04.130
162	Tuwanto	Kombeng	1° 2' 31.12"	116° 56' 42.72"	2.00	2.00	42.48	11/01/2021	MKT.217.04.134
163	Ujang Anwar	Kombeng	1° 3' 56.93"	116° 57' 02.00"	2.00	2.00	44.27	11/01/2021	MKT.242.04.131
164	Wagini Lestari	Kombeng	1° 4' 11.86"	116° 55' 41.58"	1.68	1.68	39.99	11/01/2021	MKT.115.04.132
165	Wahyu Riyadi*	Kombeng	1° 4' 05.02"	116° 55' 54.34"	2.00	2.00	40.78	11/01/2021	MKT.216.04.133
166	Wayan Wirya*	Kombeng	1° 4' 31.28"	116° 55' 48.07"	2.00	2.00	43.73	11/01/2021	MKT.072.04.135
167	Wili Winarno (1)	Kombeng	1° 3' 32.94"	116° 55' 31.37"	2.00	2.00	42.95	11/01/2021	MKT.071.04.166
	Wili Winarno (2)	Kombeng	1° 3' 02.54"	116° 56' 41.92"	1.00	1.00	21.99		
	Wili Winarno (3)	Kombeng	1° 3' 22.44"	116° 56' 21.45"	1.00	1.00	20.82		
168	Yanto	Kombeng	1° 3' 39.38"	116° 55' 34.49"	2.00	2.00	43.84	11/01/2021	MKT.222.04.095
169	Yanto	Kombeng	1° 4' 16.33"	116° 56' 58.22"	2.00	2.00	40.95	11/01/2021	MKT.073.04.164
170	Yasminah	Kombeng	1° 4' 24.47"	116° 56' 17.25"	1.86	1.86	40.64	11/01/2021	MKT.241.04.136
171	Yasrimah	Kombeng	1° 4' 31.01"	116° 56' 04.04"	1.98	1.98	40.54	11/01/2021	MKT.004.04.137
172	Zainal Faizin (1)	Kombeng	1° 4' 09.56"	116° 57' 18.11"	2.00	2.00	42.87	11/01/2021	MKT.074.04.167
	Zainal Faizin (2)	Kombeng	1° 4' 15.85"	116° 57' 21.21"	2.00	2.00	42.98		
	Zainal Faizin (3)	Kombeng	1° 4' 29.68"	116° 57' 11.96"	2.00	2.00	41.78		
Total					435.77	435.77	9,148.80		

Note: smallholders sampled in this audit (yellow column)

From the pro-rate arrangement, the certified volume of FFB production during August 2024 – May 2025 is 6,861.60 MT

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