

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment**
- Annual Surveillance Assessment (1)**
- Recertification Assessment (Choose an item.)**
- Extension of Scope**

Client Company Name / Parent Company: First Resource Limited
Client Company / Parent Company Address: APL Tower Central Park, 28th Floor Podomoro City, Jl. Letjend. S. Parman Kav. 28 Grogol Petamburan – Jakarta 11470
Certification Unit: PT Citra Agro Kencana Citra Agro Kencana Palm Oil Mill
Location of Certification Unit: Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur 75777 Indonesia
Date of Final Report: 24/01/2024

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Section 1: Scope of the Assessment

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

2. Certification Information			
Certificate Number	RSPO 770776	Certificate Start Date	04/10/2022
Date of First Certification	04/10/2022	Certificate Expiry Date	03/10/2027
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
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 1) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input type="checkbox"/> Choose an item. <input checked="" type="checkbox"/> Indonesia National Interpretation 2020 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	60 MT/hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		

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

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Citra Agro Kencana POM	Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 28' 20.09" S	115° 35' 36.20" E
Citra Agro Kencana Estate	Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 28' 20.09" S	115° 35' 36.20" E
Borneo Persada Energy Jaya Estate	Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 26' 28.5" S	115° 37' 21.80" E

5. Description of Supply Base					
New Planting Development	<input type="checkbox"/> No (no change in total planted area)		<input checked="" type="checkbox"/> Yes (please refer to Principle 7 for details)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV + HCS (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Citra Agro Kencana Estate	5,638.25	4,214.63	1,861.74	11,714.62	48.13
Borneo Persada Energy Jaya Estate	667.98	1,875.39	1,593.91	4,137.28	16.15
Total	6,306.23	6,090.02	3,455.65	15,851.90	39.78

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Citra Agro Kencana Estate	524.75	4,568.77	544.73	-	5,113.50	524.75
Borneo Persada Energy Jaya Estate	16.57	435.92	215.49	-	651.41	16.57
Total (ha)	541.32	5,004.69	760.22	-	5,764.91	541.32

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

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7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2022 – Sep 2023)	Actual (Oct 2022 – Aug 2023)		Forecast (Oct 2023 – Sept 2024)
		Previous license period (N/A)	Current license period (Oct 2022 – Aug 2023)	
Citra Agro Kencana Estate	105,129	-	92,645	119,629
Borneo Persada Energy Jaya Estate	18,291	-	14,505	16,562
Total	123,420	107,150		136,192

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (Oct 2023 – Sept 2024)
		Previous license period (N/A)	Current license period (N/A)	
N/A		N/A	N/A	
Total		N/A		

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2022 – Sep 2023)	Actual (Oct 2022 – Aug 2023)		Forecast (Oct 2023 – Sept 2024)
		Previous license period (N/A)	Current license period (Oct 2022 – Aug 2023)	
Third Party Supplier			182,327	
Total		182,327		

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9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	October 2022	8,908	15,470	24,378
2	November 2022	8,335	16,760	25,095
3	December 2022	9,018	20,077	29,095
4	January 2023	9,760	14,622	24,382
5	February 2023	6,815	10,938	17,753
6	March 2023	9,033	13,635	22,668
7	April 2023	8,300	14,355	22,655
8	May 2023	10,378	17,334	27,712
9	June 2023	11,887	19,634	31,521
10	July 2023	12,246	18,627	30,873
11	August 2023	12,471	19,486	31,957
TOTAL		107,151	180,938	288,089

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Oct 2022 – Sep 2023)	Actual (Oct 2022 – Aug 2023)		Forecast (Oct 2023 – Sept 2024)
	Previous license period (N/A)	Current license period (Oct 2022 – Aug 2023)	
FFB	FFB		FFB
123,420 mt	N/A	107,151 mt	136,192 mt
	TOTAL	107,151 mt	
CPO (OER: 26.75 %)	CPO (OER: 25.80 %)		CPO (OER: 26.00 %)
33,015 mt	N/A	27,649 mt	35,410 mt
	TOTAL	27,649 mt	
PK (KER: 4.5 %)	PK (KER: 4.09 %)		PK (KER: 4.00 %)
5,554 mt	N/A	4,384 mt	5,448 mt
	TOTAL	4,384 mt	

Note: The OER Forecast of 26.00% refers to material balance of ripe fruit which states that the average OER is 26.00% and KER 4.00%, in addition to the actual of OER Oct 2022 – Aug 2023 was 25.80%.

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10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	October 2022	2,235	369
2	November 2022	2,139	341
3	December 2022	2,363	372
4	January 2023	2,615	391
5	February 2023	1,759	269
6	March 2023	2,310	352
7	April 2023	2,068	322
8	May 2023	2,641	413
9	June 2023	3,050	475
10	July 2023	3,172	535
11	August 2023	3,297	545
TOTAL		27,649	4,384

11. Summary of Actual Volume sold					
Current License period (Oct 2022 – Aug 2023)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	-	-	-	21,799	21,799
PK (MT)	3,863	-	-	-	3,863
Credits	-	-	-	-	-
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:					

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	PT Citra Agro Kencana - KCP	RSPO_PO1000015250	0	3,863
TOTAL			0	3,863

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

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1	PT Ciliandra Perkasa	21,799	-
TOTAL		21,799	N/A

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

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

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

Note: 1 mt = 1 credit

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

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

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)
Suite 29.01 Level 29, The Gardens North Tower,
Mid Valley City, Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia.
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2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **07 – 09 September 2023**. The audit programme is included as Section 2.3. Where applicable, prior to the initial certification and recertification audit, 30 days Public Notification was made through the RSPO and BSI website on provide date.

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

The Critical NC close out on-site assessment was conducted on **1 December 2023**. The audit programs are included in Section 2.3.

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

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

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

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

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 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 4)
Citra Agro Kencana POM	X	X	X	X	X
Citra Agro Kencana Estate	X	X	X	X	X
Borneo Persada Energy Jaya Estate	X	X	X	X	X

Tentative Date of Next Visit: September 4, 2024 - September 7, 2024

Total Number of Mandays: 11 mandays

2.2 BSI Assessment Team

Name	Role	Competency
Nanang Rusmana	Team Member	<p>Education: Holds a Bachelor Degree of Forestry, Bogor Agricultural University (IPB)</p> <p>Work Experience: 5 years working experience in palm oil industry as SHE Assistant at PT. Astra Agro Lestari Tbk. 3 years working experience in mining industry as Environment Coordinator and SHE Coordinator with PT. Kapuas Prima Coal Group. 6 years working experience as RSPO/ISPO auditor</p> <p>Training attended: Completed ISO 9001:2015 Lead Auditor Course, ISPO Auditor Course, ISO 14001:2015 Lead Auditor Course, ISO 45001:2018 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO Supply Chain Certification Lead Auditor Course, SMK3 Auditor Course, HCV Assessor Course, General OHS Expert Course, SMETA Requirements training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this assessment he assessed on Economic management plan, mill best practices, estate best practices, natural and biodiversity conservation, Waste management, GHG, HCV.</p>
Mujinius Jalaraya	Team Leader	<p>Education: Holds a Bachelor Degree majoring in Forest Resources Conservation and Ecotourism, Bogor Agricultural University (IPB).</p> <p>Work Experience: 6 years working experience in palm oil plantations as SHE Assistant at PT. Astra Agro Lestari Tbk and Sustainability Supervisor at Teladan Prima Group. 8 years working experience as RSPO Auditor / Lead Auditor.</p> <p>Training attended: Completed ISO 9001 Lead Auditor course, ISPO Lead Auditor course, Endorsed RSPO P&C Lead Auditor course, Endorsed RSPO SCCS</p>

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		<p>Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 14001 Internal Auditor Training, ISO 45001 Lead Auditor course, OHS Expert Training, SMETA Requirements Training</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this assessment, he assessed on Occupation Health Safety requirement, HIRARC, Environment responsibility, training, environment impact assessment and management plan and RSPO supply chain requirements, including market communication and claim requirements.</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: Completed ISO 9001 Lead Auditor Course, ISPO endorsed auditor course, Understanding ISO 14001 training, Auditing ISO 14001: 2004 training, Endorsed RSPO Supply Chain Certification Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, SMETA Requirements Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this assessment, he assessed on Policy and commitment, Social requirements, contract agreement, human rights, workers' welfare, smallholder welfare, Stakeholder Consultation, Legal Requirements, land & Legal issue.</p>
Eko Prastio Ramadhan	Team Member	<p>Education: Holds a Bachelor Degree in Forest Resources Conservation and Ecotourism from Forestry Faculty, Bogor Agricultural University (IPB).</p> <p>Work Experience: Over 4 years of working experience in biodiversity officer with Birdlife Indonesia and consultant with PT Inoa Konsultindo. Over 2½ years of working experience in palm oil estate with PT Salim Ivomas Pratama Tbk and Capitol Plantation Group implementing sustainability. Over 4½ years of working experience as RSPO P&C Certification Program Manager and auditor covering standard such as RSPO P&C, RSPO SCCS, ISPO, ISO 9001 and ISO 14001.</p> <p>Training attended: Completed ISO 14001:2015 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Social Impact Assessment Training, Endorsed RSPO SCC Auditor Lead Auditor Course, ISPO Auditor Batch 19 Training, ISO 9001 Lead Auditor Course, Identification of HCV Areas Training, RSPO ISH Standard Training and Endorsed RSPO Refresher Courses.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this audit, Environment responsibility, environment impact assessment and management plan.</p>

Accompanying Persons:

Name	Role
Nil	Nil

2.3 Assessment Plan

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

Date	Time	Subjects	NR	MJ	EWD	EP
Thursday, 07/09/2023	08.00 – 08.30	Opening Meeting Presentation by PT. Citra Agro Kencana, Mill and Estate Presentation by BSI Indonesia	√	√	√	√
	08.30 – 12.00	Field Visit to Citra Agro Kencana Estate: - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. - Agrochemical stores, Fertilizer store, workshops, housing, landfill, clinic, riparian zones, Hazardous Waste, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc. - Interview with: Labour Union and Gender Committee.	√	√	√	√
	09.00 – 12.00	Stakeholder consultation: Local government of Pelalawan Regency (DLH, Disbun, Disnakertrans & BPN), Village head, surrounding community, NGO.			√	
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 17.00	Field Visit to Citra Agro Kencana Palm Oil Mill Inspection of processing, warehouse, workshop, mill wastes management, Effluent Ponds, OHS, Environment issues, POME application, workers interview, Supply chain for CPO mill, Review on SEIA documents and records, Document review, etc.	√	√	√	√
Friday, 08/09/2023	08.00 – 12.00	Field Visit to Borneo Persada Energi Jaya Estate: - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. - Agrochemical stores, Fertilizer store, workshops, housing, landfill, clinic, riparian zones, Hazardous Waste, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc. Interview with: Labour Union and Gender Committee.	√	√	√	√
	12.00 – 14.00	Break	√	√	√	√

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Date	Time	Subjects	NR	MJ	EWD	EP
	14.00 – 17.00	Document Review for Mill & Estate - Occupational Health and Safety, HCV, Environment Aspect, time bound plan. - Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies. - Best Management Practice for Mill and supply chain for mill. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan. - Audit Supply Chain for CPO Mills (RSPO SCCS)	√	√	√	√
Saturday, 09/09/2023	08.00 – 12.00	Document Review for Mill & Estate Continue	√	√	√	√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 15.30	Document Review for Mill & Estate Continue	√	√	√	√
	15.30 – 16.00	Report Preparation	√	√	√	√
	15.00 – 16.00	Closing meeting	√	√	√	√

NCR Close Out Assessment Plan

Date	Time	Subjects	MJ
Tuesday, 01/12/2023	08.00 – 08.30	Opening Meeting - Presentation by PT. Citra Agro Kencana POM & Supply bases - Presentation by BSI Indonesia	√
	08.30 – 12.00	PT. Citra Agro Kencana POM Verifying of correction, root-cause and corrective action (interview, document review and field observation)	√
	12.00 – 14.00	Break	√
	14.00 – 15.30	PT. Citra Agro Kencana POM Verifying of correction, root-cause and corrective action (interview, document review and field observation)	√
	15.30 – 16.00	Report Preparation	√
	16.00 – 17.00	Closing Meeting	√

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Yes. Time Bound Plan of First Resources Limited included 52 management units, comprise of estates and mills.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	<p>No. Not all estates and mills certified within five (5) years after obtaining RSPO membership. However below are the justifications:</p> <ul style="list-style-type: none"> • RSPO membership 10 March 2008. • First Resources Limited’s timebound plan begin with target year to implement RSPO P&C on 2018 – 2023. • BSI noted First Resources Limited issued with suspension related to the certification of other management unit under its subsidiary. • These events led to certification postponement for First Resources Limited and its subsidiaries. BSI have performed the RSPO Initial Certification Assessment Visit for PT Meridan Sejatisurya Plantation on 29 June – 2 July 2015. However, upon successful certification recommendation, RSPO P&C certificate cannot be issued – as restricted out by RSPO. • The first timebound plan was to start 2015 up to 2024. Due to complaint case for First Resources Ltd. (parent company) in RSPO, causing the parent company unable to progress/fulfil the timebound plan for RSPO certification within the management units for three years (2015-2017). • Therefore the certification targets planned for 2015-2017 cannot be achieved. First Resources Ltd. have permission to start certification process in 17 April 2018: “The Complaints Panel notes that First Resources has accepted the liability calculation by the Compensation Panel, and thereby have met the 1st milestone by completing the Land Use Change Analysis (LUCA). • Accordingly, the Complaints Panel determines that the suspension related to the certification of the other management units of First Resources, aside from PT Limpah 	Complied

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	<p>Sejahtera, is lifted. First Resources may proceed with their certification process.</p> <ul style="list-style-type: none"> • Notwithstanding, while proceeding with the certification process, First Resources is required to meet the 2nd (Approval of compensation concept note by the Compensation Panel) and 3rd (Approval of Remediation and Compensation Plan by the Compensation Panel) milestones no later than 6 months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership.” • RSPO issued another suspension to First Resources Limited certification process from March 2019 and lifted in February 2020 due an RSPO Complaint for PT. Limpah Sejahtera. (Letter form RSPO – Chairperson of the RSPO Complaints Panel, dated 17 February 2020, subject: Re-Complaints Panel’s Decision on the Request for the ifting of the Suspension of the Certification Process of PT Limpah Sejahtera and all uncertified management unit). • On 18 November 2023 which was after the audit carried out but this data was verified during the NCR closure audit, RSPO approved revised Time Bound Plan of First Resources Limited. The targets for 100% certified is 2026. 	
<p>Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.</p>	<p>No, there is no new acquisition. On 18 November 2023, RSPO approved revised Time Bound Plan of First Resources Limited. The targets for 100% certified is 2026. The submission is in accordance to the template as announced by the RSPO Secretariat on 21/12/2021.</p>	<p>Complied</p>
<p>Any deviations from the maximum periods requires approval by the RSPO Secretariat.</p>	<p>Yes. First Resources Limited demonstrate latest timebound plan approved by RSPO Secretariat on 18 November 2023. First Resources Limited has received the email form RSPO Secretary on 20 November 2023, the statement is: RSPO Secretariat agreed with the new proposed date for certification under First Resources Limited.</p>	<p>Complied</p>
<p>Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required.</p>	<p>Yes, there is changes in the First Resources Limited’s timebound plan. First Resources Limited</p>	<p>Complied</p>

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<p>Is this consistent with the ACOP reporting?</p>	<p>demonstrate latest timebound plan changes to RSPO Secretariat on 18 November 2023. First Resources Limited submitted ACOP 2022 Report in 2023. The revised Time Bound Plan will be stated in ACOP 2023, which will be reported in 2024.</p>	
<p>Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised</p>	<p>Previously First Resources Limited submitted the latest timebound plan changes to RSPO Secretariat on 7 October 2021. Based on the revised timebound plan, RSPO P&C certification of PT.Limpah Sejahtera, PT. Panca Surya Agrindo, PT Swadaya Mukti Prakarsa – was planned in 2021 and missed. First Resources provides explanation: a. RSPO Complaints Panel issued letter to First Resources Limited, 11 March 2019 – RSPO Complaints Panel is putting suspension on First Resources Limited’s subsidiaries, PT. Limpah Sejahtera and suspension of further certification processes of all other uncertified management units. b. RSPO Complaints Panel issued letter to First Resources Limited, 17 February 2020 – RSPO Complaints Panel is lifting suspension on First Resources Limited’s subsidiaries, PT. Limpah Sejahtera and lifting suspension of certification processes of all other uncertified management units. c. COVID-19 pandemic starting from early 2020, cannot perform onsite audit. Yes, there is isolated lapse identified previously but it has been solved especially from 18 November 2023 which RSPO approved revised Time Bound Plan of First Resources Limited. The targets for 100% certified is 2026.</p>	<p>Complied</p>
<p>Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised</p>	<p>No, there was no fundamental failure such as unable to justify delay in planning the assessment. The parent company demonstrates willingness to move forward and certifying the subsidiaries.</p>	<p>Complied</p>
<p>Un-Certified Units or Holdings</p>		
<p>No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.</p>	<p>BSI noted there was a violation against RSPO P&C 7.12 in First Resources Limited’s subsidiary. It was issued with liability under RSPO Remediation and Compensation Procedure. First Resources demonstrate a letter from RSPO Complaint Panel in April 2018:</p>	<p>Complied</p>

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	<p>“The Complaints Panel notes that First Resources has accepted the liability calculation by the Compensation Panel, and thereby have met the 1st milestone by completing the Land Use Change Analysis (LUCA).</p> <p>Accordingly, the Complaints Panel determines that the suspension related to the certification of the other management units of First Resources, aside from PT Limpah Sejahtera, is lifted. First Resources may proceed with their certification process.</p> <p>Notwithstanding, while proceeding with the certification process, First Resources is required to meet the 2nd (Approval of compensation concept note by the Compensation Panel) and 3rd (Approval of Remediation and Compensation Plan by the Compensation Panel) milestones, no later than 6 months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership.”</p> <p>Update Concept note for PT Limpah Sejahtera:</p> <ul style="list-style-type: none"> - Advisory Note has been endorsed – RSPO decided that FR continue oil palm plantation activities according to BMP for Peat Vol. 1 - The (revised) RaCP Concept Note has been aligned according to Advisory Note and RSPO BMP Vol 1. The Concept Note and has been submitted to RSPO Compensation Panel for review, while the company preparing the Compensation Plan. - 22 Jul 2022: There have been a few issues raised by the Compensation Panel with regard to the content of the concept note, and the company is to address the concerns in the revised concept note. - 17 Sep 2022: All issues have been addressed and the revised concept note has been resubmitted. Now waiting review result and/or approval for Concept Note from RSPO. - 2 Mei 2023: Initial submission of RaCP proposal to RSPO - 9 Aug 2023: PT Limpah Sejahtera has fulfilled all pre-review requirements from the RSPO secretariat. - Currently PT Limpah Sejahtera is still waiting for information on reviewer selection by the 	
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	<p>RSPO to begin the independent review process</p> <p>BSI noted First Resources Limited demonstrates commitment to comply with RSPO prerequisites prior to continuing with RSPO P&C certification process.</p>	
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>First Resources Limited demonstrate effort to comply with RSPO requirements for New Planting Procedures, for new plantings after 1 January 2010. Sample seen: PT. Mitra Karya Sentosa in June 2014; PT. Ketapang Agro Lestari in 2012 (TUV Nord); PT. Borneo Persada Energy Jaya in 2012 (TUV Nord);</p>	<p>Complied</p>
<p>Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p>	<p>There was no land conflict noted, based on audit team verification to RSPO Case Tracker, RSPO RaCP Tracker, Social Media and Internet browsing.</p> <p>Audit team checked the RSPO RaCP Tracker to confirm for any land conflicts/liabilities.</p> <p>Audit team found RSPO RaCP Tracker (update 26/12/2023) stating First Resources Limited has 6 Management Units with Potential Liability; 6 LUCA submitted; 3 LUCA review completed; 4 Concept Note Required; 1 Concept Note Submitted; 1 Concept Note Approved; 1 Compensation Plan Submitted; 0 Compensation Plan Endorsed; 5 Remediation Plan Required; 0 Remediation Plan Submitted; 0 Remediation Plan Approved.</p> <p>First Resources Limited indicating they have submitted the LUCA, responded to LUCA review and submitting Concept Note (where liability identified).</p> <p>The 6 Management Units:</p> <ul style="list-style-type: none"> - PT Borneo Surya Mining Jaya: LUCA review completed; no compensation & remediation required. - PT Limpah Sejahtera: LUCA review completed; Concept Compensation submitted; - PT Gerbang Sawit Indah: LUCA submitted and under review process. - PT Panca Surya Agrindo: LUCA submitted and under review process. - PT Swadaya Mukti Pratama: LUCA submitted and under review process. - PT Muriniwood Indah Industry: LUCA submitted and under review process. 	<p>Complied</p>

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<p>Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2</p>	<p>Based on review upon internal audit report (December 2022) from uncertified management unit of</p> <ul style="list-style-type: none"> - PT Borneo Persada Energy Jaya, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2, so the conclusion is PT Borneo Persada Energy Jaya has met the RSPO audit criteria; - PT Ketapang Agro Lestari, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2, so the conclusion is PT Ketapang Agro Lestari has met the RSPO audit criteria; - PT Umekah Sari Pratama, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Umekah Sari Pratama has met the RSPO audit criteria; - PT Perdana Intisawit Perkasa, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Perdana Intisawit Perkasa has met the RSPO audit criteria; - PT Surya Intisari Raya, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Surya Intisari Raya has met the RSPO audit criteria; <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <ol style="list-style-type: none"> a. PT Mitra Karya Sentosa; status per 30 August 2023 "The Secretariat will update the Briefing Note to incorporate the recent events which 	<p>Complied</p>
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	<p>have transpired concerning the Complainant before the same is submitted to the CP".</p> <p>b. First Resource Limited; status per 30 August 2023 "An independent investigator has been unanimously endorsed by the CP to be appointed to conduct an independent investigation".</p> <p>Based on web search, there is no labour issue reported for First Resources Limited and its subsidiary.</p>	
<p>Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1</p>	<p>Based on review upon internal audit report (December 2022) from uncertified management unit of</p> <p>a. PT Umekah Sari Pratama, Internal audit report December 2022, , according to the internal audit report company has stated the positive assurance: there is no legal noncompliance/criterion 2.1, so the conclusion is PT Umekah Sari Pratama has met the RSPO audit criteria;</p> <p>b. PT Perdana Intisawit Perkasa, Internal audit report December 2022, , according to the internal audit report company has stated the positive assurance: there is no legal noncompliance/criterion 2.1, so the conclusion is PT Perdana Intisawit Perkasa has met the RSPO audit criteria;</p> <p>c. PT Surya Intisari Raya, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there is no legal noncompliance/criterion 2.1, so the conclusion is PT Surya Intisari Raya has met the RSPO audit criteria;</p> <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <p>a. PT Mitra Karya Sentosa; status per 30 August 2023 "The Secretariat will update the Briefing Note to incorporate the recent events which have transpired concerning the Complainant before the same is submitted to the CP".</p> <p>b. First Resource Limited; status per 30 August 2023 "An independent investigator has been</p>	<p>Complied</p>

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	<p>unanimously endorsed by the CP to be appointed to conduct an independent investigation".</p> <p>Based on web search, there is no legal non-compliance issue reported for First Resources Limited and its subsidiary.</p>	
<p>Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.</p>	<p>Based on review upon internal audit report (December 2022) from uncertified management unit of :</p> <ul style="list-style-type: none"> - PT Umekah Sari Pratama, Internal audit report December 2022, concluded no legal noncompliance; - PT Perdana Intisawit Perkasa, Internal audit report December 2022, concluded no legal noncompliance; - PT Surya Intisari Raya, Internal audit report December 2022, concluded no legal noncompliance; <p>According to the internal audit report, company has stated the positive assurance: there is no legal noncompliance/ RSPO P&C criterion 2.1 4.2, 4.4, 4.5,4.6, 4.7, 4.8 and 7.12, so the conclusion is PT. Borneo Persada Energy Jaya, PT. Ketapang Agro Lestari, PT. Umekah Sari Pratama, PT. Perdana Intisawit Perkasa, PT Perdana Intisawit Perkasa and PT. Surya Intisari Raya has met the RSPO audit criteria</p> <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <ul style="list-style-type: none"> a. PT Mitra Karya Sentosa; status per 30 August 2023 "The Secretariat will update the Briefing Note to incorporate the recent events which have transpired concerning the Complainant before the same is submitted to the CP". b. First Resource Limited; status per 30 August 2023 "An independent investigator has been unanimously endorsed by the CP to be appointed to conduct an independent investigation". 	<p>Complied</p>
<p>Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the</p>	<p>Based on review upon internal audit report (December 2022) from uncertified management unit of :</p>	<p>Complied</p>

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<p>last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?</p>	<ul style="list-style-type: none"> - PT Umekah Sari Pratama, Internal audit report December 2022, concluded no legal noncompliance; - PT Perdana Intisawit Perkasa, Internal audit report December 2022, concluded no legal noncompliance; - PT Surya Intisari Raya, Internal audit report December 2022, concluded no legal noncompliance; <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <ul style="list-style-type: none"> a. PT Mitra Karya Sentosa; status per 26 July 2023 "The CP members directed the Secretariat to consult with the Secretariat's legal advisor on how to move forward with the matters arising in the Complaint relating to the local authorities". b. First Resource Limited; status per 26 July 2023 "The table of Consultants for an independent investigation is being prepared and will be shared with the CP in due course for selection of an independent investigator". 	
<p>Have there been any stakeholder (including NGO) consultation conducted?</p>	<p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <ul style="list-style-type: none"> a. PT Mitra Karya Sentosa; status per 30 August 2023 "The Secretariat will update the Briefing Note to incorporate the recent events which have transpired concerning the Complainant before the same is submitted to the CP". b. First Resource Limited; status per 30 August 2023 "An independent investigator has been unanimously endorsed by the CP to be appointed to conduct an independent investigation". 	<p>Complied</p>

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	However, all of the active complaints stated the complainant as "Confidential".	
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3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
<p>Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification?</p> <p>OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.</p>	<p>PT Citra Agro Kencana – Citra Agro Kencana POM has scheme smallholders.</p> <p>During ASA1 which is after one year of mill's initial certification, OFI has been raised, refers to OFI No. 2393708-202309-12.</p>	<p>Complied</p>

Approved Time Bound Plan

Name of the Unit of Certification (UoC)	Name of the Mills and Supply Bases	Location Address	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR POM	KECAMATAN TAPUNG HULU, KABUPATEN KAMPAR, PROPINSI RIAU	-	Certified	2020	-	
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR ESTATE	KECAMATAN TAPUNG HULU, KABUPATEN KAMPAR, PROPINSI RIAU	9,271.00	Certified	2020	-	
PT SUBUR ARUM MAKMUR	BUMI SAWIT PERKASA ESTATE	KECAMATAN TAPUNG HULU, KABUPATEN KAMPAR, PROPINSI RIAU	4,355.70	Not Certified	-	2026	
PT SUBUR ARUM MAKMUR	ARINDO TRISEJAHTERA-PETAPAN 1 ESTATE	KECAMATAN TAPUNG HULU, KABUPATEN KAMPAR, PROPINSI RIAU	4,270.00	Certified	2018	-	
PT SUBUR ARUM MAKMUR	ARINDO TRISEJAHTERA-PETAPAN 2 ESTATE	KECAMATAN TAPUNG HULU, KABUPATEN KAMPAR, PROPINSI RIAU	4,106.24	Certified	2018	-	
PT MERIDAN SEJATISURYA PLANTATION	MERIDAN SEJATISURYA PLANTATION POM	KECAMATAN KERINCI KANAN, KABUPATEN SIAK SRI INDRAPURA, PROPINSI RIAU	-	Certified	2018	-	
PT MERIDAN SEJATISURYA PLANTATION	MERIDAN SEJATISURYA PLANTATION ESTATE	KECAMATAN KERINCI KANAN, KABUPATEN SIAK SRI INDRAPURA, PROPINSI RIAU	9,939.16	Certified	2018	-	
PT SURYA INTISARI RAYA	SURYA INTISARI RAYA POM	KECAMATAN RUMBAI PESISIR, KOTAMADYA PEKANBARU, PROPINSI RIAU	-	Certified	2022	-	
PT SURYA INTISARI RAYA	SURYA INTISARI RAYA - LUKUT ESTATE	KECAMATAN RUMBAI PESISIR, KOTAMADYA PEKANBARU, PROPINSI RIAU	5,038.60	Certified	2022	-	
PT SURYA INTISARI RAYA	SURYA INTISARI RAYA - MANDAU ESTATE	KECAMATAN SUNGAI MANDAU, KABUPATEN SIAK, PROPINSI RIAU	2,676.12	Certified	2022	-	
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA POM	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Certified	2022	-	

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Name of the Unit of Certification (UoC)	Name of the Mills and Supply Bases	Location Address	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA ESTATE	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	2,467.00	Certified	2022	-	
PT CILIANDRA PERKASA	CILIANDRA PERKASA POM	KECAMATAN SALO, KABUPATEN KAMPAR, PROPINSI RIAU	-	Not Certified	-	2025	Waiting for HGU completion
PT CILIANDRA PERKASA	CILIANDRA PERKASA ESTATE	KECAMATAN SALO, KABUPATEN KAMPAR, PROPINSI RIAU	3,787.00	Not Certified	-	2025	Waiting for HGU completion
PT CILIANDRA PERKASA	KARYA TAMA BAKTI MULIA ESTATE	KECAMATAN KOTO KAMPAR HULU, KABUPATEN KAMPAR, PROPINSI RIAU	2,008.38	Not Certified	-	2026	
PT PANCASURYA AGRINDO	PANCASURYA AGRINDO POM	KECAMATAN KEPENUHAN HULU, KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2024	Pending LUCA review process
PT PANCASURYA AGRINDO	PANCASURYA AGRINDO ESTATE	KECAMATAN KEPENUHAN HULU, KABUPATEN ROKAN HULU, PROPINSI RIAU	12,364.73	Not Certified	-	2024	Pending LUCA review process
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA 2 POM	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2025	Pending LUCA review process
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA 2 ESTATE	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	3,370.00	Not Certified	-	2025	Pending LUCA review process
PT PERDANA INTISAWIT PERKASA	GERBANG SAWIT INDAH	KECAMATAN BONAI DARUSSALAM, KABUPATEN ROKAN HULU, PROPINSI RIAU	5,776.00	Not Certified	-	2025	
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR 2 POM	KECAMATAN KUNTO DARUSSALAM , KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2025	Pending LUCA review process
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR 2 ESTATE	KECAMATAN KUNTO DARUSSALAM , KABUPATEN ROKAN HULU, PROPINSI RIAU	8,731.20	Not Certified	-	2025	Pending LUCA review process
PT MURINIWOOD INDAH INDUSTRY	MURINIWOOD INDAH INDUSTRY POM	KECAMATAN MANDAU, KABUPATEN BENGKALIS, PROPINSI RIAU	-	Not Certified	-	2024	Pending LUCA review process
PT MURINIWOOD INDAH INDUSTRY	MURINIWOOD INDAH INDUSTRY ESTATE	KECAMATAN MANDAU, KABUPATEN BENGKALIS, PROPINSI RIAU	7,886.00	Not Certified	-	2024	Pending LUCA review process

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Name of the Unit of Certification (UoC)	Name of the Mills and Supply Bases	Location Address	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
PT MERIDAN SEJATISURYA PLANTATION	MERIDAN SEJATISURYA PLANTATION BANGSAL ACEH POM	KECAMATAN SUNGAI SEMBILAN, KOTAMADYA DUMAI, PROPINSI RIAU	-	Not Certified	-	2024	
PT MERIDAN SEJATISURYA PLANTATION	PRIATAMA RIAU ESTATE	KECAMATAN RUPAT, KABUPATEN BENGKALIS, PROPINSI RIAU	4,520.55	Not Certified	-	2024	
PT SURYA DUMAI AGRINDO	SURYA DUMAI AGRINDO POM	KECAMATAN BUKIT BATU, KABUPATEN BENGKALIS, PROPINSI RIAU	6,872.00	Not Certified	-	2025	
PT SURYA DUMAI AGRINDO	SURYA DUMAI AGRINDO ESTATE	KECAMATAN BUKIT BATU, KABUPATEN BENGKALIS, PROPINSI RIAU	6,872.00	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO MANDIRI POM	KECAMATAN TEMPULING, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	-	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO MANDIRI ESTATE	KECAMATAN TEMPULING, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	6,726.70	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	CITRA PALMA KENCANA ESTATE	KECAMATAN GAUNG ANAK SERKA, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	3,442.43	Not Certified	-	2026	
PT SETIA AGRINDO MANDIRI	INDOGREEN JAYA ABADI	KECAMATAN CONCONG, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	9,549.96	Not Certified	-	2026	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO LESTARI ESTATE	KECAMATAN GAUNG, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	2,391.01	Not Certified	-	2026	
PT LIMPAH SEJAHTERA	LIMPAH SEJAHTERA POM	KECAMATAN SUNGAI MELAYU RAYAK, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2023	Already conduct Initial Audit 28 August 2023 (CB: MAL)
PT LIMPAH SEJAHTERA	LIMPAH SEJAHTERA ESTATE	KECAMATAN SUNGAI MELAYU RAYAK, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	19,503.46	Not Certified	-	2023	Already conduct Initial Audit 28th August 2023 (CB: MAL)
PT UMEKAH SARIPRATAMA	UMEKAH SARIPRATAMA POM	KECAMATAN MANIS MATA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2024	Just completed the NPP process in September 2023

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Name of the Unit of Certification (UoC)	Name of the Mills and Supply Bases	Location Address	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
PT UMEKAH SARIPRATAMA	UMEKAH SARIPRATAMA ESTATE	KECAMATAN MANIS MATA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	16,517.50	Not Certified	-	2024	Just completed the NPP process in September 2023
PT UMEKAH SARIPRATAMA	FALCON AGRI PERSADA ESTATE	KECAMATAN JELAI HULU, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	15,902.90	Not Certified	-	2024	
PT SWADAYA MUKTI PRAKARSA	SWADAYA MUKTIPRAKARSA POM	KECAMATAN SUNGAI LAUR, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2025	Pending LUCA review process
PT SWADAYA MUKTI PRAKARSA	SWADAYA MUKTIPRAKARSA ESTATE	KECAMATAN SUNGAI LAUR, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	12,949.09	Not Certified	-	2025	Pending LUCA review process
PT SWADAYA MUKTI PRAKARSA	MITRA KARYA SENTOSA 2 ESTATE	KECAMATAN SIMPANG DUA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	12,548.53	Not Certified	-	2025	Supply Based of Swadaya Mukti Prakarsa POM
PT MITRA KARYA SENTOSA	MITRA KARYA SENTOSA POM	KECAMATAN NOYAN, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2024	Just completed the NPP process in September 2023
PT MITRA KARYA SENTOSA	MITRA KARYA SENTOSA ESTATE	KECAMATAN NOYAN, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	9,688.91	Not Certified	-	2024	Just completed the NPP process in September 2023
PT MITRA KARYA SENTOSA	BORNEO KETAPANG PERMAI ESTATE	KECAMATAN BEDUWAI, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	10,660.18	Not Certified	-	2025	
PT MITRA KARYA SENTOSA	PULAU TIGA LESTARI JAYA ESTATE	KECAMATAN KAPUAS, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	7,283.66	Not Certified	-	2025	
PT KETAPANG AGRO LESTARI	KETAPANG AGRO LESTARI POM	KECAMATAN SILUQ NGURAI, KABUPATEN KUTAI BARAT, PROVINSI KALIMANTAN TIMUR	-	Certified	2022	-	
PT KETAPANG AGRO LESTARI	KETAPANG AGRO LESTARI ESTATE	KECAMATAN SILUQ NGURAI, KABUPATEN KUTAI BARAT, PROVINSI KALIMANTAN TIMUR	7,340.03	Certified	2022	-	

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Name of the Unit of Certification (UoC)	Name of the Mills and Supply Bases	Location Address	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
PT KETAPANG AGRO LESTARI	BORNEO SURYA MINING JAYA ESTATE	KECAMATAN JEMPANG, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	4,345.19	Certified	2023	-	
PT CITRA AGRO KENCANA	CITRA AGRO KENCANA POM	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	-	Certified	2022	-	
PT CITRA AGRO KENCANA	CITRA AGRO KENCANA ESTATE	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	14,643.27	Certified	2022	-	
PT CITRA AGRO KENCANA	MAHA KARYA BERSAMA ESTATE	KECAMATAN MUARA PAHU, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	11,222.00	Not Certified	-	2026	
PT CITRA AGRO KENCANA	BORNEO PERSADA ENERGY JAYA ESTATE	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	5,171.60	Certified	2022	-	

Note: Revised TBP approved by RSPO on 18 November 2023

3.3 Details of Nonconformities

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

During this Assessment there were two (2) Critical and two (1) Minor nonconformities raised. The PT Citra Agro Kencana Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

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

Non-conformity			
NCR Ref #	2393708-202309-M1	Issued Date	09/09/2023
Due Date	08/12/2023	Closure Date	01/12/2023
Indicator & Category (Critical / Minor)	Indicator 3.6.1 (Critical)		
Statement of Nonconformity:	There are plantation operational activities for which risks and control action plans are not identified in the HIRAC document.		
Requirement Reference:	(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.		
Objective Evidence:	Based on field visit to the housing area and interview to the workers in Afdeling 1, it was known that there is a pick-up and drop-off activity for school children using a single-cabin Triton vehicle with an open cabin from the workers housing area (Afdeling 1) to the school location in Mantar Village and vice versa. However, there is no risk identification has been carried out and there is no risk control plan stated in the HIRAC document.		
Corrections:	Revise the HIRAC document to include pick-up and drop-off activities for school children using single-cabin vehicles.		
Root Cause Analysis:	In preparing HIRAC, OHS Officer (Ahli K3 umum) was not identifying non-routine use of facilities/infrastructure (temporary replacement) such as the use of single cabins to pick up school children.		
Corrective Actions:	OHS officers (Ahli K3 Umum) periodically check all plantation and mill operational activities, both routine and non-routine, and include all these activities in the HIRAC document.		
Assessment Conclusion:	PT Citra Agro Kencana has revised the HIRAC document to include the pick-up and drop-off activities for school children using single-cabin vehicles. HIRAC document are present in document "Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko" update 22 September 2023. HIRAC are include description of activity, risk/hazard potential, OHS risk, inherent risk, mitigation risk, residual risk. According to HIRAC document, the inherent risk for pick-up and drop-off activities for school children using single-cabin vehicles categorized as moderate risk. PT Citra Agro Kencana has determined the risk control by: passenger capacity restrictions, there are adult supervisors when transporting school children, speed restriction and modification of an open pickup car to a closed one. During field visit it is known that single cabin no longer use for pick-up and drop-off school children; company change to use the school bus to enhance the safety and eliminate the risk of using single cabin vehicle. OHS Officer (Ahli K3 Umum)		

	<p>regularly review the implementation of risk control through safety committee meeting (P2K3 meeting) which is conducted each month.</p> <p>Based on the CAP verification results, it was concluded that NCR No. 2393708-202309-M1 could be closed.</p>
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Non-conformity													
NCR Ref #	2393708-202309-M2	Issued date	09/09/2023										
Due Date	08/12/2023	Closure date	01/12/2023										
Indicator & Category (Critical / Non Critical)	Indicator 3.8.7 (Major)												
Statement of Nonconformity:	Based on document review, it was known that there is a differences in the production data of FFB receipts at Mill and the Plasma BPEJ Quarterly Production data for period April – June 2023.												
Requirement Reference:	Purchasing and Goods In <ol style="list-style-type: none"> i. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii. The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii. The mill shall have a mechanism in place for handling non-conforming FFB and/or documents. 												
Objective Evidence:	Bases on document review namely document "Laporan Triwulan Plasma PT BPEJ, Laporan Produksi Plasma BPEJ dan Laporan TBS Plasma diterima di PKS period April – June 2023", there is differences of FFB tonnage 546.28MT FFB of Plasma BPEJ (non certified) where the plasma TBS report data received at Mill is greater than PT BPEJ's actual plasma production (Laporan Triwulan Plasma PT BPEJ 1,121.21 MT). So there are 546.28 MT of FFB which should be FFB of PT BPEJ Estate (certified) recorded as PT BPEJ Plasma Plantation FFB (non certified). <table border="1" style="margin-top: 10px;"> <thead> <tr> <th>Plasma BPEJ Period April – June 2023</th> <th>MT</th> </tr> </thead> <tbody> <tr> <td>Laporan Triwulan Plasma PT BPEJ</td> <td>1,121.21</td> </tr> <tr> <td>Laporan Produksi Plasma PT BPEJ</td> <td>1,667.49</td> </tr> <tr> <td>Laporan TBS Plasma diterima di PKS</td> <td>1,667.49</td> </tr> <tr> <td>Selisih</td> <td>546.28</td> </tr> </tbody> </table>			Plasma BPEJ Period April – June 2023	MT	Laporan Triwulan Plasma PT BPEJ	1,121.21	Laporan Produksi Plasma PT BPEJ	1,667.49	Laporan TBS Plasma diterima di PKS	1,667.49	Selisih	546.28
Plasma BPEJ Period April – June 2023	MT												
Laporan Triwulan Plasma PT BPEJ	1,121.21												
Laporan Produksi Plasma PT BPEJ	1,667.49												
Laporan TBS Plasma diterima di PKS	1,667.49												
Selisih	546.28												
Corrections:	Identify points that cause differences, revise reports and documents related to FFB receipt reports.												
Root Cause Analysis:	The PKS Admission Officer was not careful in preparing the FFB receipt report so that the Estate FFB tonnage was counted as FFB Plasma tonnage.												
Corrective Actions:	Socialization regarding the identification of plasma FFB and Estate FFB receipts to Mill administration officers so that input errors do not occur again.												
Assessment Conclusion:	PT Citra Agro Kencana has revised the FFB production record for Plasma FFB and Estate FFB period April – June 2023 to become 1,121.21 tons according to actual production of FFB Plasma PT BPEJ. Based on identification it was known that there												

	<p>were reported difference in FFB between the receipt of plasma FFB of 1,121.21 tons while the FFB receipt in mill was recorded at 1,667.49 tons. There is a difference in FFB of 546.28 tons, where this is estate FFB (certified) which is counted as Plasma FFB (non certified).</p> <p>PT Citra Agro Kencana by sustainability dept. has been conducted the socialization on 25 Sept 2023 to mill administration officer regarding the identification, recording and bookkeeping the FFB receipt from plasma and Estate. FFB Plasma was non certified FFB while FFB Estate is certified FFB. During interview with mill administration can be demonstrated that they have understand the FFB recording and bookkeeping for FFB non certified from Plasma and certified FFB from Estate.</p> <p>Based on the CAP verification results, it was concluded that NCR No. 2393708-202309-M2 could be closed.</p>
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Non-conformity			
NCR Ref #	2393708-202309-N1	Issued Date	09/09/2023
Due Date	Next ASA	Closure Date	Next ASA
Indicator & Category (Critical / Non Critical)	Indicator 3.4.2 (Minor)		
Statement of Nonconformity:	The RKL RPL monitoring report has not been carried out according to the monitoring matrix that has been determined and evidence of monitoring of stakeholder participation is not available in the report.		
Requirement Reference:	For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.		
Objective Evidence:	<p>Social and environmental management and monitoring plans are available in the RKL (Environmental Management Plan) and RPL (Environmental Monitoring Plan) documents as well as recommendations for social management and monitoring according to the SIA documents.</p> <p>The company has monitored "public perceptions" through questionnaires every year. Monitoring of community perceptions was carried out on 25-26 August 2023 at Muara Nyahing Village and Lumpat Dahuq Village. The community perception questionnaire can be displayed and well documented in the Social Impact Monitoring Report.</p> <p>However, based on the RKL and RPL matrices, it is known that the frequency of monitoring of social aspects related to "community perception" is carried out per semester or every 6 months. In fact, monitoring of social aspects (public perception) is carried out every year (once a year) in conjunction with Social Impact Monitoring. Furthermore, stakeholder participation evidence are not available in the RKL RPL document.</p>		
Corrections:	<ul style="list-style-type: none"> • Including the results of monitoring of public perceptions on 25-26 August 2023 into the RKL - RPL Report for semester 2 of 2023. • Conduct public perception monitoring for Semester 1 2024 between January – June 2024. 		

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Root Cause Analysis:	The PIC of the Environmental Section (Preparer of the RKL RPL Report) does not understand the RKL RPL matrix and is not precise in preparing the monitoring period for impacts on community perceptions.
Corrective Actions:	<ul style="list-style-type: none"> Environmental PIC re-identifies and creates a monitoring timeline according to the monitoring period in the RKL-RPL matrix. Schedule public perception monitoring twice a year for semesters 1 and 2 2024.
Assessment Conclusion:	Will be verified in the next assessment.

Opportunity for Improvements	
OFI #	Description
OFI 1	No. 2393708-202309-I1 - Indicator 5.1.2 The company has prepared a quarterly plasma report, which can be completed by attaching the FFB price determination by the Dinas Perkebunan Kabupaten Kutai Barat, Kalimantan Timur Province.
OFI 2	No. 2393708-202309-I2 - RSPO Certification System Clause 5.1.3 Progress of scheme smallholders or outgrowers towards compliance with the standard within three years of the mill's initial certification. However, after one year from the initial certification, 100% of the scheme smallholder not yet certified. Based on the RSPO certification system, the OFI is raised and it would be lead to minor non-compliance after 2 year of initial certification.

Positive Findings	
PF #	Description
PF 1	Nil

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	2229007-202207-M1	Issued Date	18/07/2022
Due Date	18/07/2023	Closure Date	07/09/2022
Indicator & Category (Critical / Minor)	Indicator 7.2.7 (Critical)		
Statement of Nonconformity:	During field visit to BPEJ Estate it was found that the storage of pesticides is not in accordance with recognized best practices and procedure defined by company.		
Requirement Reference:	(C) Storage of all pesticides in accordance with recognized best practices.		
Objective Evidence:	<ul style="list-style-type: none"> SOP No. FR.CSM.OP2 Safe Use of Pesticide, dated 1 September 2011. During field visit to pesticide storage at PT BPEJ it was found that the storage was not waterproof, floor of storage was not flat There is no MSDS for pesticide Sevin at pesticide storage PT BPEJ There was an expired pesticide store since 2015 namely Regent 		

	<ul style="list-style-type: none"> - No emergency equipment was provided in area of storage PT BPEJ (hand wash/eye wash) - No emergency procedure information was provided in the pesticide storage PT BPEJ - There was no proper place for pesticide mixing. - Pesticide mixing conducted directly by TUS team in the location of pesticide application without proper equipment. - No MSDS available during pesticide application (Round up) in BPEJ Estate
<p>Corrections:</p>	<ul style="list-style-type: none"> • Repair of PT BPEJ's chemical storage warehouse accordingly with floors that are used in flat conditions and which are waterproof. PT BPEJ has budgeted for the repair of the chemical storage warehouse. The budget document is stated in BILL OF QUANTITY (BQ) "Pembangunan Infrastruktur PT First Resources – Pengganti Gudang Kimia BPEJ". Currently the permanent storage warehouse is in progress of completion and will be completed in October 2022. At the time of the audit, the company temporarily used plastic carpet coatings on the warehouse floor to avoid contamination in the event of a leak/spill. Majun and spill control are also provided to control if spilled chemicals in the warehouse. Current practice for pesticide storage has comply to SOP No. FR.CSM.OP2 Safe Use of Pesticide, dated 1 September 2011. • Provision of MSDS for Sevin's pesticide in the pesticide warehouse. PT BPEJ has made improvements to the provision of the Sevin MSDS document which is installed in the pesticide warehouse. During the field visit, it can be proven that Sevin's MSDS is available at the pesticide warehouse. Currently the company does not use Sevin, the remaining sevin in the warehouse have expired and were transferred to the hazardous waste storage (TPS Limbah B3) in accordance with the "Berita Acara Serah Terima Limbah B3 ke TPS LB3" dated 13 August 2022. The Sevin who was transferred along with the expired chemical Regent was 2 kg. • Transfer of expired Regent pesticides to hazardous waste storage (TPS LB3). The company has transferred expired regent chemicals to the hazardous waste storage. Evidence of transfer of expired regent chemicals can be shown in the "Berita Acara Serah Terima Limbah B3 ke TPS LB3" dated 13 August 2022. Expired regent chemicals are transferred together with 2 kg of expired chemical Sevin. • Installation of emergency response equipment (handwash and eyewash) at the pesticide storage warehouse. The company has made improvements by budgeted the permanent chemical warehouses including handwash and eyewash facilities. The budget document is presented in BILL OF QUANTITY (BQ) "Pembangunan Infrastruktur PT First Resources – Pengganti Gudang Kimia BPEJ". Currently handwash and eyewash has been built in chemical storage warehouse. • Provision of emergency response procedures in BPEJ's chemical warehouse area. The company has installed information on emergency response procedures in "Langkah Keselamatan". The emergency response procedures include handling steps in the event of chemical spills, fires and other emergency situation. The company also conducted socialization of emergency response procedures and

	<p>chemical handling procedures to employees on August 8, 2022. Evidence of socialization is documented in the "Socialization Training Report". During interview with warehouse keeper confirmed that they has understand the chemical handling procedures and emergency response procedure.</p> <ul style="list-style-type: none"> • Provision of emergency response facilities (eyewash and handwash), second containment and permanent base/floor at the chemical mixing site at PT BPEJ's warehouse location. <p>The company has made improvements by budgeting for the permanent of chemical warehouses including handwash and eyewash facilities. Budget documentis presented in BILL OF QUANTITY (BQ) Pembangunan Infrastruktur PT First Resources – Pengganti Gudang Kimia BPEJ". Currently handwash and eyewash has been built in chemical storage warehouse.</p> <ul style="list-style-type: none"> • Carry out the process of mixing chemicals in the particular mixing place that has been prepared and the mixture that is ready to be applied is brought to the field using a transport vehicle. • The socialization was done to the sprayers not to mix the pesticide in the field, but by the foreman, so that the sprayers only sprayed materials that were ready to be applied. Socialization of chemical handling and spraying has also been carried out by the company to employees on August 8, 2022. Evidence of socialization is documented in the "Laporan Pelatihan Sosialisasi".
Root Cause Analysis:	The management unit of PT BPEJ does not understand well the procedures for handling pesticides and lack of monitoring of the application of pesticide handling procedures to employees.
Corrective Actions:	<ul style="list-style-type: none"> • The Sustainability Team and the Estate Team conducted socialization related to pesticide handling procedures to the BPEJ team (Head assistant, assistant, spray foreman, warehouse officer). Socialization of chemical handling and spraying has been carried out by the company on August 8, 2022. Evidence of socialization is documented in the "Laporan Pelatihan Sosialisasi". • Monitoring of pesticide storage warehouse has programmed regularly conducted each quarter to monitor the chemical storage are in accordance with the procedure SOP No. FR.CSM.OP2 Safe Use of Pesticide, dated 1 September 2011. Company has develop the monitoring form "Check List inspeksi Keselamatan dan Kesehatan Kerja". Monitoring has been caried out on August 2022. Evidence of monitoring can be demonstrated during audit.
Assessment Conclusion:	<p>NCR Close Out Visit on 7 September 2022:</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as above.</p> <p>Based on that evidence, this Major NC's has been closed satisfactory.</p>
Effectiveness Closure (for previous audit closed Critical NC):	During ASA1 has been reviewed that the company has implemented the corrective action plan effectively, so that there is no more findings on this indicator.

Non-conformity			
NCR Ref #	2229007-202207-M2	Issued Date	18/07/2022
Due Date	18/07/2023	Closure Date	07/09/2022

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Indicator & Category (Critical / Minor)	Indicator 6.7.3 (Critical)
Statement of Nonconformity:	During field visit to BPEJ Estate it was found that sampled workers (genset operator and sprayer) were not use the appropriate PPE.
Requirement Reference:	Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.
Objective Evidence:	<ul style="list-style-type: none"> - During field visit to Genset housing PT BPEJ and interview with the operator, confirmed that he has not use the earplug/earmuff and no PPE was provided by company. - During field visit to Block G24 Afdeling I PT BPEJ it was found that sprayer workers were not use the proper masker – 3M masker use without cartridge.
Corrections:	<ul style="list-style-type: none"> • Provision of earplugs to generator operator PT BPEJ. The company has provide PPE Earplugs and Earmuff to the generator operator Afdeling I on behalf Arifin, according to "Berita Acara Serah Terima Alat pelindung Diri (APD) tanggal 13 Agustus tahun 2022". Interviews have been conducted with generator operators and it is confirmed that the generator operators have received PPE in the form of earplugs and earmuff from the company. The use of PPE earplugs/Earmuff is in accordance with the risk analysis that has been carried out by the company. • Handover of 3M mask cartridges to PT BPEJ TUS workers. The company has provide over 8 units of 3M mask cartridges to sprayer workers (for 8 sprayers). The PPE provision document was documented in the "Berita Acara Serah Terima Alat pelindung Diri (APD) tanggal 8 Agustus tahun 2022". Interviews were conducted with spray officers and it was confirmed that they had received 3M mask cartridges. The company has also disseminated the use of PPE to spray employees on August 8, 2022. Evidence of socialization is documented in the "Laporan Pelatihan Sosialisasi".
Root Cause Analysis:	Lack of understanding of BPEJ employees regarding proper use of PPE and lack of monitoring of employee PPE use in the field.
Corrective Actions:	<ul style="list-style-type: none"> • The company has socializes the use of proper and correct PPE to PT BPEJ employees (Spray Foreman, Sprayer, generator officer). The socialization on the use of PPE conducted on August 8, 2022. Evidence of socialization is documented in the "Laporan Pelatihan Sosialisasi". During interview with sprayer workers and generator operator confirmed that they have understand on the use of proper PPE. • Company also has develop the PPE monitoring form "Daftar Alat Pelindung Diri dan Monitoringnya". PPE monitoring to conduct monthly. monitoring implementation of PPE usage by workers has been carried out on 15 August 2022. Evidence of monitoring can be shown during audit.
Assessment Conclusion:	<p>NCR Close Out Visit on 7 September 2022:</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as above.</p> <p>Based on that evidence, this Major NC's has been closed satisfactory.</p>

Effectiveness Closure (for previous audit closed Critical NC):	During ASA1 has been reviewed that the company has implemented the corrective action plan effectively, so that there is no more findings on this indicator.
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Non-conformity			
NCR Ref #	2229007-202207-N1	Issued Date	18/07/2022
Due Date	Next Assessment	Closure Date	07/09/2023
Indicator & Category (Critical / Minor)	Indicator 6.7.2 (Minor)		
Statement of Nonconformity:	During field visit to Citra Agro Kencana and Borneo Persada Energy Estate it was found that some of emergency equipment at storage and field activity was not available accordingly.		
Requirement Reference:	Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		
Objective Evidence:	<ul style="list-style-type: none"> - During field visit to fertilizer storage PT CAK it was found that there is no hand wash and eye wash were available - During field visit to hazardous waste storage PT BPEJ it was found that there is no proper hand wash and eye wash were available - During field visit to spraying activity at Block G24 Afdeling I PT BPEJ, first aid kit provided was not completed according to regulation PER.15/MEN/VIII/2008 (only antiseptic betadine, plaster and scissor) - During field visit to hazardous waste in PT BPEJ, there is no emergency alarm available as required by regulation. 		
Corrections:	<ul style="list-style-type: none"> - Unit management repairs emergency response equipment at fertilizer warehouses PT CAK and PT BPEJ. - Handing over the first aid kits to the spray foreman as a first aid officer in the field. - Repairing the alarm at the hazardous waste storage (TPS LB3) in PT BPEJ location. 		
Root Cause Analysis:	Unit management does not yet understand the procedures for emergency response procedure at the location of the fertilizer warehouse, hazardous waste (TPS LB3) and the completeness of the first aid kit at the work site.		
Corrective Actions:	The sustainability team carried out socialization of handling emergency conditions and using first aid properly and correctly. Monitoring regularly the facility of emergency response in fertilizer warehouse and first aid kit in a monthly basis.		
Assessment Conclusion:	Audit team has reviewed the root cause analysis and accepted the CAP. Audit team went onsite and verified field condition as part of correction. Audit team verified monitoring plan, monitoring record. Audit team deemed the correction and corrective action is effective to close out Non-Critical/Minor NC.		

Non-conformity			
NCR Ref #	2229007-202207-N2	Issued Date	18/07/2022
Due Date	Next Assessment	Closure Date	07/09/2023
Indicator & Category (Critical / Minor)	Indicator 7.3.1 (Minor)		
Statement of Nonconformity:	Hazardous waste management was not consistently implemented as per procedure and applicable regulation.		
Requirement Reference:	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.		
Objective Evidence:	<ul style="list-style-type: none"> - During interview with paramedic in clinic Citra Agro Kencana Estate confirmed that medical waste is deliver to puskesmas without record/receipt and documentation. - Medical waste is not recorded in the "Neraca Limbah B3" and Laporan pengelolaan limbah B3. 		
Corrections:	Carry out the transfer of medical waste to the hazardous waste storage (TPS LB3) and document the evidence of delivery/record of sending medical waste to the hazardous waste storage.		
Root Cause Analysis:	The paramedics at the PT CAK clinic do not understand about the handling of B3/medical waste.		
Corrective Actions:	The company socializes the handling of medical waste to paramedics at PT CAK and monitors the management of medical waste.		
Assessment Conclusion:	Audit team has reviewed the root cause analysis and accepted the CAP. Audit team went onsite and verified field condition as part of correction. Audit team verified monitoring plan, monitoring record. Audit team deemed the correction and corrective action is effective to close out Non-Critical/Minor NC.		

Opportunity for Improvements	
OFI #	Description
OFI 1	Nil

Positive Findings	
PF #	Description
PF 1	Nil

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
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IAV				
2229007-202207-M1	Critical	7.2.7	18/07/2022	Closed on 07/09/2022
2229007-202207-M2	Critical	6.7.3	18/07/2022	Closed on 07/09/2022
2229007-202207-N1	Minor	6.7.2	18/07/2022	Closed on 07/09/2023
2229007-202207-N2	Minor	7.3.1	18/07/2022	Closed on 07/09/2023
ASA1				
2393708-202309-M1	Critical	3.6.1	09/09/2023	Closed on 01/12/2023
2393708-202309-M2	Critical	3.8.7	09/09/2023	Closed on 01/12/2023
2393708-202309-N1	Minor	3.4.2	09/09/2023	Open

3.4 Stakeholders and previous land owner / user consultation

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

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

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

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Governmental	Dinas Lingkungan Hidup Kabupaten Kutai Barat Mr Muharman	Face to face interview
Governmental	Badan Pertanahan Nasional Kabupaten Kutai barat	Could not be contacted
Governmental	Dinas Tenaga Kerja Kabupaten Kutai Barat Mr H. Eliyansyah	Face to face interview
Governmental	Dinas Perkebunan, Peternakan dan Perikanan Kabupaten Kutai Barat Mr Ir. Sukorilawan, M.Si	Face to face interview

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Union	LKS-Lembaga Kerja Sama Bipartit - Mr Manuel Iskandar G. (PT CAK) - Mr Juniarto Tampubolon (PT BPEJ)	Face to face interview
Internal	Gender Committee - Mrs Malda Datu Bua (PT CAK) - Mrs Laily Ulyatul Hasnah (PT BPEJ)	Face to face interview
Koperasi Tokeetn Teguh – Plasma Cooperative	Mrs. Delly	By phone
Communities	Head of Tumpak Dahuq Village/ Petinggi Desa - Mr Ahmad Yani Head of Muara Nyahing Village/ Petinggi Desa - Mr Tarsisius	Face to face interview
NGO	Dewan Adat Dayak Kalimantan Timur	Could not be contacted

Stakeholders comment	
<p>Dinas Lingkungan Hidup Kabupaten Kutai Barat</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ Communication is well established ▪ PT CAK and PT BPEJ have routinely reported the results of Environmental Monitoring and Management in the form of an RKL/UPL Environmental Management Report, based on data at the DLH Office which was last reported in the first semester of 2023. ▪ PT CAK has a permit of hazardous waste storage. ▪ The Hazardous Waste Management Report has been reported through the Siraja Limbah application for the first quarter of 2022. ▪ PT CAK has a Land Applications through WWTP ponds, and has a permit from Dinas Lingkungan Hidup. ▪ There is no issue regarding to the environment aspect from surrounding community. <p>Audit Team verification and response:</p> <p>For the positive things that have been done will be maintained and improved by the management to be better in the future.</p> <p>The company has maintained good management of occupational and social policy including employment aspect, all feedback from Dinas Dinas Lingkungan Hidup are positive as well as previous assessment, audit team acknowledge the positive feedback.</p>
<p>Dinas Tenaga Kerja Kabupaten Kutai Barat</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ Mandatory Employment Report “Wajib Lapo Ketenagakerjaan” has been submitted. ▪ In general, PT CAK and PT BPEJ have fulfilled their normative obligations to employees, including; Enforcement of Sectoral Minimum Wages, Provision of Holiday Allowances on time, provision of housing facilities, clean water and electricity to employees, provision of work equipment and Personal Protective Equipment (PPE), facilities for places of worship, sports for employees, school transportation for employees' children etc.

	<ul style="list-style-type: none"> The employee already has an employment contract. In managing permits, PT CAK is a cooperative company. Until this audit, there is no issue regarding to the employment aspect. The Department conveyed regarding the implementation of the UU Cipta Kerja. The company does not yet have a Labor Union, but it already has a Bipartite Cooperation Institution (LKS) which has been registered at the Disnakertrans Kab. Kutai Barat.
	<p>Audit Team verification and response:</p> <p>For the positive things that have been done will be maintained and improved by the management to be better in the future.</p> <p>The company has maintained good management of occupational and social policy including employment aspect, all feedback from Dinas Tenaga Kerja are positive as well as previous assessment, audit team acknowledge the positive feedback.</p>

<p>Dinas Perkebunan, Peternakan dan Perikanan Kabupaten Kutai Barat</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> Communication has been established well Reports are submitted in accordance with applicable regulations and legislation. There are no complaints or concerns from the surrounding community or from other parties, including NGOs, regarding PT CAK's plantation activities The obligation to develop community plantations of 20% of the HGU (planted) has been fulfilled by PT CAK and PT BPEJ. PT CAK and PT BPEJ has obtained plantation class assessment <p>There is an issu related to disputes (land grabbing); that there was land encroachment by the coal mining company PT Manar Bulatn Lestari (PT MBL) covering an area of approximately 4.62 Ha.</p>
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	<p>Audit Team verification and response:</p> <ul style="list-style-type: none"> The assessment of the operational stage of the plantation class was carried out in the 2019 period by the District Plantation, Livestock and Fisheries Office. West Kutai and determination of plantations class based on the Decree of the Regent of Kutai Barat No. 529.29/K.1108/2019 on November 5, 2019 with the category of class II. In the development program for the surrounding village community, PT CAK and PT BPEJ have a partnership with the surrounding community (Plasma) for oil palm plantations covering an area of 1,577.5 Ha.
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C. AREAL TANAM PLASMA					
1 TANAMAN MENGHASILKAN					
	TM-6	2013	401.74	107.07	508.81
	TM-5	2014	560.58	60.40	620.98
	TM-2	2015	81.09		81.09
	TM-3	2016	65.33		65.33
	TM-2	2017	95.43		95.43
	TM-1	2018	122.46		122.46
	Sub Total	TM	1,326.63	167.47	1,494.10
2 TANAMAN BELUM MENGHASILKAN					
	TBM-2	2019	67.24	-	67.24
	TBM-1	2020	16.16	-	16.16
	Sub Total	TBM	83.40	-	83.40
TOTAL AREAL DITANAM			1,410.03	167.47	1,577.50
SUB TOTAL PLASMA			1,410.03	167.47	1,577.50

This cooperation is carried out based on the Partnership Cooperation Agreement with the cooperative, as follows:

- Cooperation Agreement between PT Citra Agro Kencana and Oil Palm Plantation Producer Koperasi Produsen Perkebunan Kelapa Sawit Tokeetn Teguh Pola Kemiteraan No. 07/Krjs-

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	<p>PPPKSM/CAK/PK/LGL/VII/2015 dated 27 July 2015 covering an area of 711.49 ha and 698.54 ha.</p> <p>2. Cooperation Agreement between PT Citra Agro Kencana and Koperasi Produsen Perkebunan Kelapa Sawit Uee Some Pola Kemiteraan No. 07/Krjs-PPPKSM/BPEJ/PK/LGL/IV/2015 dated 27 April 2015 covering an area of 167.47 ha.</p> <ul style="list-style-type: none"> ▪ Related to land issue: Since September 2021, PT Manar Bulatn Lestari (PT MBL) has been clearing land and turning it into a hauling road for approximately 4.62 Ha of land. PT. CAK obtained location permit number 525.26/K/565b/2010 dated 14 June 2010 and plantation business permit (IUP) number 525.26/K.939b/2010 dated 22 November 2010 from the Kutai Barat Regency. After obtaining the location permit and IUP, PT. CAK acquired land from the community in March and April 2011. PT CAK management reported PT MBL's action to the Kutai Barat Police (Polres Kutai Barat) on 7 October 2021 so that it could be resolved legally and requested that the Kubar Police take action in the form of a police line. Until this Surveillance Audit was carried out, the West Kutai Police had processed the PT CAK report and had carried out checks at the dispute location. The organization has follow the company procedur regarding that issue.
<p>LKS- Lembaga Kerja Sama Bipartit</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ The company will communicate with worker representatives in the form of regular meetings to discuss employment issues at PT CAK and PT BPEJ. ▪ There are no issues related to employment in the period 2022-2023. ▪ PT. CAK and PT BPEJ does not have a Labor Union, but a LKS (<i>Lembaga Kerja Sama</i>) Bipartit has been formed in accordance with the Decree of the Head of the Manpower and Transmigration Office of Kutai Barat Regency. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> ▪ LKS (<i>Lembaga Kerja Sama</i>) Bipartit has been formed in accordance with the Decree of the Head of the Manpower and Transmigration Office of Kutai Barat Regency No. 568/2007/DTKT-BPTKHI/VI/2022 dated 27 June 2022 concerning "Registering the LKS Bipartit of PT Borneo Persada Energi Jaya" and for PT Citra Agro Kencana has been registered No. 568/2010/DTKT-BPTKHI/VI/2022 dated 27 June 2022 and valid until 27 June 2025 ▪ Regular meeting has been program to discuss about the issue regarding employment and the update of employment regulation. ▪ Meeting between LKS Bipartite and management on August 19 2023; with a discussion agenda regarding monitoring the use of PPE by workers, improving the duties and functions of harvesters to be able to achieve output and ancah as well as agronomic maintenance of ancah and also discussing increasing effective working days to prevent absenteeism/absence from work without explanation, so that employees get an attendance incentive. This meeting was attended by 13 people, both worker and management representatives..
<p>Koperasi Tokeetn Teguh - Koperasi Plasma</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ Communication has gone well between company and cooperative ▪ There is no issue related to the FFB prices ▪ The FFB price determination is in accordance with the price of the Dinas Perkebunan Kalimantan Timur Province. ▪ Cooperative have received monthly reports which are submitted quarterly.

	<ul style="list-style-type: none"> ▪ Coperative have received reports on FFB production and operational cost. ▪ TBS prices are available at the cooperative office. ▪ Plasma is fully managed by the PT CAK. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> ▪ This is a positive comment. ▪ Auditor has observed “Laporan Perhitungan Sisa Hasil Usaha – Koperasi Plasma Tokeetn Teguh” period April – June 2023. The report has explained FFB production, deduction, bailout “dana talangan” and loan instalment. ▪ FFB from plasma is non certified.
<p>Gender Committee</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ The Gender Committee have already established on October 1, 2021 facilitated by the Estate Manager. ▪ Gender Committees have been established at each company (PT CAK and PT BPEJ) by the Estate Manager with an organizational structure for the period 2021 – 2023 ▪ There are no discriminatory practices against female workers in company operations ▪ During the period 2021-2023, there were no cases of violence either between workers or carried out by the company. ▪ There are no issues related to the sexual violence and harassment ▪ The company has respected workers' reproductive rights. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> ▪ Gender committee already has an organizational structure for the period 2021 – 2023, chaired by Ms. Melda Datu Bua at PT CAK while the chairman of the gender committee at PT BPEJ is Ms. Laily Uliyatun Husnah ▪ Organizational structure, objectives of establishment and Duties Authority and responsibilities of the Gender Committee. The work program of the Gender Committee for the period 2021-2023 is as follows: <ol style="list-style-type: none"> 1. Conduct of socialization and transfer of knowledge related to the laws and regulations governing gender equality 2. Open a consultation and complaint room for women workers in particular 3. Following up on cases of sexual harassment and complaints of female/female workers 4. Conduct regular meetings with the company to discuss issues related to women workers and gender equality. ▪ During interview to the spraying workers at BPEJ Estate, it was known that the company has respected workers reproductive rights.
<p>Head of Tumpak Dahuq Village/ & Head of Muara Nyahing Village (Petinggi Desa)</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ The company has fulfilled its obligations related to oil palm plantation partnerships with surrounding village communities called Kemitraan/Plasma. ▪ The village economy is helped by the partnership between oil palm plantations and the surrounding community. ▪ The existence of oil palm plantation activities (PT CAK and PT BPEJ) has opened up employment opportunities for the local community. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> ▪ This is a positive comment.

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	<ul style="list-style-type: none"> ▪ The development of community oil palm plantations (partnerships) has been carried out through partnerships with 2 cooperatives covering area 1,577.5 Ha: <ol style="list-style-type: none"> 1) Cooperation Agreement between PT Citra Agro Kencana and Oil Palm Plantation Producer Koperasi Produsen Perkebunan Kelapa Sawit Tokeetn Teguh Pola Kemiteraan No. 07/Krjs-PPPKSM/CAK/PK/LGL/VII/2015 dated 27 July 2015 covering an area of 711.49 ha and 698.54 ha. 2) Cooperation Agreement between PT Citra Agro Kencana and Koperasi Produsen Perkebunan Kelapa Sawit Uee Some Pola Kemiteraan No. 07/Krjs-PPPKSM/BPEJ/PK/LGL/IV/2015 dated 27 April 2015 covering an area of 167.47 ha. ▪ The company has a Community Empowerment Program Identification, Management and Monitoring Procedure (SOP.CSM.EAC.001 dated March 16, 2015). The SOP aims to ensure that the stages and processes of the Community Empowerment program which include identification, management, and monitoring and evaluation run effectively and efficiently. ▪ For job opportunities, the company will continue to pay attention to local workers who are tailored to the needs of the company's work and operations
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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
Mr Fransiskus Jainap Aqeh	<2010	9.61	Yes	Yes	Complied

Previous land owner / user comment	
1#	<p>Feedbacks:</p> <ul style="list-style-type: none"> ▪ On August 21, 2023 Mr Fransiskus Jainap Aqeh has agreed to receive compensation for land covering an area of 9.61 Ha located in Lumpaq Dahuq Village. ▪ There is no coercion or threat in the land compensation process. ▪ Payment of compensation has been agreed upon by both parties (land owner and company) <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> ▪ This is a positive response ▪ In the land compensation process, the Company has a mechanism for the process that must be carried out. PT CAK and PT BPEJ already has a mechanism of compensation, namely Pembebasan Lahan / land acquisition Procedure No. FR.CSOP.PL.008. Rev.01 dated August 2, 2016. ▪ Company has made the land compensation based on FPIC approach. The FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation. ▪ In the 2023 period there were several compensation process carried out covering an area of 25.91 Ha, so that by August 2023 the compensation process will have reached 5,310.38 Ha.

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No.	SP - Tali Asih	Pemilik	Alamat	Lokasi	Luas (Ha)	Penerima Tali Asih	Tanggal Pembayaran
Sampai dengan Tahun 2021					5.284,47		
Tahun 2022 tidak terdapat proses ganti rugi					-		
Periode Tahun 2023							
1	Cak 022 tgl 26 Juli 2023	Nilayani	Muara Nyahing	Nyahing	4,19	Nilayani	26 Juli 2023
2	Cak 025 tgl. 26 Juli 2023	Nilayani	Muara Nyahing	Nyahing	9,53	Nilayani	26 Juli 2023
3	CAKM-036 tgl. 7 Maret 2023	Fransiskus Jainap Ageh	Jengan Danum	Lumpat Dahug	9,61	Fransiskus Jainap Ageh	21 Agustus 2023
4	CAKM-037 Tgl. 22 Dec 2023	Gemok	Benung	Muara Nyahing	2,58	Gemok	21 Agustus 2023
Total					25,91		
Gand Total					5.310,38		



3.5 Impartiality and conflict of interest

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

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Formal Signing-off of Assessment Conclusion and Recommendation

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

Report prepared by	Acceptance of Assessment Conclusion
Name: Nanang Rusmana	Name: Eko Darmawanto
Company Name: On behalf of BSI Services Malaysia Sdn. Bhd.	Company Name: PT Citra Agro Kencana – Citra Agro Kencana POM
Title: Client Manager	Title: Certification & Traceability Senior 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: 04/01/2024	Date: 09/01/2024

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance	
<p>Principle 1: Behave ethically and transparently Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.</p>			
<p>Criteria 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.</p>			
<p>1.1.1</p>	<p>(C) Management documents that are specified in the RSPO P&C are made publicly available.</p>	<p>Until this surveillance audit is carried out, there are no changes related to Communication procedures, namely: Communication Procedure No. 02 dated November 22, 2018 (FR.EMS.CIE) Rev.01 dated 24 February 2020. The procedure also explains related to information that can be accessed by stakeholders regarding legal, environmental, social and sustainable improvement issues that can be conveyed during meetings or communication with stakeholders as follows (this submission must be in the appropriate language and form namely: Indonesian), including:</p> <ul style="list-style-type: none"> ▪ Legal (location permit, IUP or HGU) as long as it does not conflict with applicable laws/regulations ▪ Environment: (environmental policies, environmental management documents owned, RKL RPL reports, environmental achievements, identification and evaluation of environmental aspects and impacts, permits for utilization of factory waste, permits for temporary storage of B3 waste). ▪ Social (documents social activities and relations with the community). ▪ Continuous improvement (reducing the use of certain chemicals, reducing and utilizing of waste, controlling environmental & social impacts). ▪ Certificate of land rights/use rights 	<p>Complied</p>

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		<ul style="list-style-type: none"> ▪ Occupational Health and Safety (K3) Plan ▪ High Conservation Value (HCV) & High Carbon Stock (HCS) Documentation ▪ Emission prevention and reduction plans ▪ Communication Procedures (process of handling complaints and responses) ▪ Public summary of the certification audit report ▪ Human Rights Policy. 	
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders.	<p>Based on a document review and interviews with the management of PT Citra Agro Kencana (PT CAK) and PT Borneo Persada Energy Jaya (PT BPEJ) during ASA1, all information is presented in Indonesian language, while procedures and policies are presented in 2 languages, namely English and Indonesian. Reports submitted to relevant agencies are presented in Indonesian.</p> <p>Internal documents such as work contracts, reports to relevant agencies, are all presented in Indonesian language. Based on interviews with several stakeholders (Nyahing and Mantar Village Heads), they quite understand the communication mechanism.</p>	Complied
1.1.3	(C) Records of requests for information and responses are maintained.	<p>In general, all requests for information regarding information access requests require approval from the Head of Sustainability, Head of General Affairs, and/Head of Legal (Bpk. Felix). The company may reject the request if the purpose of the document request is not clear and create the risk of hunting or capture for trade.</p> <p>Providing various information to related agencies is recorded in the "<i>Buku Permintaan Informasi</i> - Information Complaint Book".</p> <p>Apart from providing information at the request of relevant agencies, routine information is also provided to certain agencies in the form of</p>	Complied

		<p>routine reports. Routine reports are mandatory reports required by applicable legal regulations, including:</p> <ul style="list-style-type: none"> • The RKL-RPL report for the first semester of 2023 was reported on 24 July 2023 to DLH Kutai Barat Regency and DLH East Kalimantan Province and to the Ministry of Environment and Forestry in accordance with TTE (Tanda Terima Elektronik) No. 1691556859-8370 dated August 9, 2023, company ID 8370. • RKL-RPL report for semester II of 2022 to DLH Kutai Barat Regency and KLHK RI with Electronic Receipt 1675754623-8370, print time dated 7 February 2023, company ID: 8370. • Electronic receipt ID: 1693982154-8594 dated 6 September 2023 for the Quarterly Report on Hazardous Waste Management for the period II Quarter (01-04-2023 to 30-06-2023) to the Regional Government of East Kalimantan Province • Electronic receipt ID: 1693982119-8594 dated 6 September 2023 for the Quarterly Report on Hazardous Waste Management for the first quarter period (01-01-2023 to 03-31-2023) to the Regional Government of East Kalimantan Province • Electronic receipt ID: 1692689593-8594 dated 22 August 2023 for the Quarterly Report on Hazardous Waste Management for the period II Quarter (01-04-2023 to 30-06-2023) to the Indonesian Ministry of Environment and Forestry • Electronic receipt ID: 1692689569-8594 dated 22 August 2023 for the Quarterly Report on Hazardous Waste Management for the first quarter period (01-01-2023 to 03-31-2023) to the Indonesian Ministry of Environment and Forestry 	
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		<ul style="list-style-type: none"> • Handover Form dated 12 May 2023 for the 2023 First Quarter Application Land and Hazardous Waste Management Report to the Kutai Barat Regency Environmental Service • Handover Form dated 24 July 2023 for the B3 Waste Management Report and Land Application for the Second Quarter of 2023 to the Kutai Barat Regency Environmental Service <p>In addition to providing information to Government Agencies, PT CAK and PT BPEJ also record requests for information from other stakeholders, for example:</p> <ul style="list-style-type: none"> • Request information from Head of Lupat Dahuq Village on 3 January 2023, related to The request for diesel fuel assistance for the Belian Traditional Event was responded to on January 4 2023 by providing diesel fuel assistance in accordance with request letter No. 140/02/PER-LD/PTG/I/2023. • A request for information from the Kelian Village Petinggi Satu Atap Official's Office on 25 May 2023, regarding a request for lighting assistance (in the form of diesel fuel) for repair work on the main road in Kelian Village, was responded to on 26 May 2023 by providing diesel assistance. • Request for information from Lumpat Dahuq officials on 15 July 2023 regarding requests for assistance with heavy equipment (compacts and excavators) for the construction of a volleyball court in Lumpat Dahuq village. <p>Based on the verification of the sample documents above, PT CAK and PT BPEJ have responded to requests for information from stakeholders in accordance with established procedures.</p>	
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1.1.4	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p>	<p>Communication Procedure No. 02 dated 22 November 2018 (FR. EMS. CIE) rev 01 dated 24 February 2020. The procedure describes relevant information accessible to stakeholders on legal, environmental, social and continuous improvement issues that can be submitted at meetings or communications with stakeholders as follows (this submission must be within Indonesian).</p> <p>This procedure has been disseminated/conveyed to all stakeholders, based on the "Minutes of RSPO Stakeholder Meeting and Socialization" to the community and plasma farmers on 25 – 26 August 2023, the material and weight of the event and the list of attendees can be shown at the time of the audit. .</p>	Complied
1.1.5	<p>An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.</p>	<p>PT Citra Agro Kencana has identified stakeholders around the plantation, recorded in the Stakeholder List update Y2023, the list consist in detail related to PIC name's, relation, address and phone number, including as following: Note: the previous stakeholders list was recorded in the Stakeholder List update as of February 02, 2022. Monitoring of the stakeholder list is carried out annually, the latest review of the list was in January 2023 but there were no revision or changes regarding names, addresses, agencies & positions, telephone numbers and types of interests</p> <p>1. Provincial and Regency Level Services/Agencies:</p> <ul style="list-style-type: none"> ▪ Environmental Agency of East Kalimantan Province and Kutai Barat Regency ▪ Regional Investment Coordinating Board (BKPM) of East Kalimantan Province and Kutai Barat Regency. ▪ National Land Agency (BPN) Prov. East Kalimantan and Kutai Barat Regency ▪ Department of Manpower Prov. East Kalimantan and Kutai Barat Regency 	Complied

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		<ul style="list-style-type: none"> ▪ Department of Plantation, Livestock and Fisheries of Kutai Barat Regency. ▪ Directorate General of Taxes KPP Tenggarong <ol style="list-style-type: none"> 2. Siluq Ngurai District Government 3. Police: Siuq Ngurai Police 4. Village Government: <ul style="list-style-type: none"> ▪ Village Government / Officials of Mantar Village and Lumpat Dahuq Village ▪ Dayak Customary Council 5. Health Service: <ul style="list-style-type: none"> ▪ Barong Tongkok District Health Center (Puskesmas) ▪ Siluq Ngurai District Health Center (Puskesmas) 6. Community leaders and communities around the plantation, including the previous land owner 7. Contractors and Suppliers: PT Jaya Harapan Nusa Sejahtera, CV Inti Jaya and PT Karunia Lumasindo Pratama 8. Companies around the Plantation: PT Kruing Lestari Jaya, PT Ketapang Hijau Lestari, PT Kedap Sayaq Dua, PT Marsam Citra Adiperkasa 9. NGO's: LSM FAKTA (Forum Transparansi Kutai Barat) and Dewan Adat Dayak Provinsi Kalimantan Timur 	
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	<p>There are no changes related to company policy regarding Business Ethics, which consists of:</p> <ol style="list-style-type: none"> 1. Zero Tolerance Fraud Policy; document no. FR.CIA.ZFT.001 published on December 28, 2012; explain the general 	Complied

		<p>understanding within the company regarding the emergence of Fraud with the aim of:</p> <ul style="list-style-type: none"> • Communicate clearly that the company has zero tolerance for fraud and will provide strict sanctions for perpetrators of fraud. • Achieve a consistent approach in managing fraud incidents. • Define the main components of a fraud risk management framework that is generally applicable in companies • The Zero Fraud Risk Tolerance program at First Resources Group is a Fraud Prevention program which includes the process of managing Human Resources, recruiting appropriate employees and delegating authority. <p>2. Policies & Procedures regarding the Prohibition of Accepting Bribes, Rewards, Gifts & Other Gratuities, document No. FR.CSOP.LPSIHG.015 dated December 9, 2019. Explains the reference for all First Resources Group (FR Group) employees in following up on the prohibition of accepting bribes, rewards, gifts and other gratuities by business partners/third parties to realize company management with integrity in accordance with the Company's Policy on the First Resources Group Code of Conduct. This policy applies throughout the FR Group for transactions and interactions with business partners/third parties.</p> <p>This policy has been socialized to all employees of PT Citra Agro Kencana on 24-29 August 2023 to all workers and on 24-25 August 2023 to contractors and other third parties (contractors).</p> <p>Socialization of the Code of Ethics Policy - Ethical Behavior at PT BPEJ, was carried out on 29-30 August 2023 to all workers and 25-26 August 2023 to contractors.</p> <p>Socialization or delivery of the code of ethics policy is also carried out during the recruitment process, especially when signing the Employment Agreement document. In the worker recruitment process, based on the</p>	
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		<p>Zero Fraud Tolerance Policy Procedure (FR.CIA.ZFT.001) [point 3.5], it explains that "Fraud prevention by minimizing opportunities in the Human Resources management process: recruiting the right employees and delegating authority".</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana and PT BPEJ through direct meetings when signing the cooperation contract. Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-<i>Surat Komitment Perusahaan</i>, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract seen during the audit is cooperation Contract between PT Citra Agro Kencana and PT Creative Jaya Mandiri, SPK No. CAK/116/SPSPB/XII-22/DIR dated 30 June 2023 for types of work including Imas, Tumbang, Stacking, Terracing, Road Construction, Ditch Construction, Bridge Construction and Culvert Construction covering an area of 107.19 Ha.</p> <p>Based on interviews with "KTU – Kepala Tata Usaha" (Head of Administration of PT CAK) namely Bpk. Abu Huzaifah and several employees of PT Citra Agro Kencana and PT BPEJ during field visit, that in the recruitment process there are no practices that violates the company and business code of ethics, for example: collecting money during the recruitment process, job fraud, wages and others.</p>	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	PT CAK and PT BPEJ has carried out internal monitoring and supervision related to the implementation of company procedures and policies through the Monitoring and Evaluation of SOP Procedures and Policies for the administrative aspects of plantations and mills by conducted an	Complied

		operation internal audit at mill (visit engineering) which were carried out on 10-22 May 2023 in PKS PT Citra Agro Kencana for implementation of production procedures, and the operation internal audit (visit agronomy) at the PT CAK – BPEJ was carried out on 17-23 May 2023.	
Principle 2: Operate legally and respect rights Implement legal requirements as the basic principles of operation in any jurisdiction.			
Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	(C) The unit of certification complies to relevant regulations.	The company has demonstrated evidence of compliance with relevant legal requirements, such as: PT Citra Agro Kencana: <ol style="list-style-type: none"> 1. Location permit based on the Decree of the Regent of Kutai Barat Number: 525.26/K.565b/2010 dated June 14, 2010 covering an area of 16,843 Ha located within the Lumpat Dahuq Village, Bomboy, Muara Begai, Damai Seberang and Mantar Districts, Damai and Muara Lawa Districts, Kutai Barat Regency, for the purposes of Oil Palm Plantation Business Development as illustrated in the map and coordinate points. The Decree has been equipped with a location permit map. Then, on April 29, 2013 the company obtained a Location Permit Extension Letter based on the Decree of the West Regent Number: 525.6/K.543/2013. 2. Eligibility of ANDAL RKL an RPL (SEIA) Palm oil plantation and mill with a capacity of 60 tons/hour on behalf of PT Citra Agro Kencana located in Muara Bombay Village, Damai Seberang, Lumpat Dahuq, Mantar, Muara Nyahing, Damai sub-district and Muara Begai village, Muara Lawa district, Regency Kutai Brat, Based on the Decree of the Minister of the Environment No. 660.5/014/KA.ANDAL/BLH-KBR/IX/2010 dated September 29, 2010. 	Complied

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		<p>3. Plantation Business License-Izin Usaha Perkebunan (IUP) based on the Decree Kutai Barat Regency Number: 525.26/K.939b/2010 dated 22 November 2010 concerning the Granting of an Oil Palm Plantation Business Permit for PT Citra Agro Kencana. Based on Rekomendasi Teknis from Dinas Perkebunan Prov. Kalimantan Timur on 7 Juli 2017 that the PT CAK has 1 unit Mill with installed capacity 60 Ton TBS per hour and permit capacity up to 90 Ton FFB/Hour.</p> <p>According to the Article 32 Paragraph (1) Government Regulation no. 24 of 2018 concerning the Electronically Integrated Business Licensing Services c.q OSS (Online Single Submission) Lembaga Pengelola dan Penyelenggaraan - Management and Administration Agency, has been issued:</p> <ul style="list-style-type: none"> ▪ NIB No: 8120204920852 ▪ Company: PT Citra Agro Kencana ▪ Published on 5 September 2018 ▪ 3rd Revision on 23 February 2021 ▪ Code of KBLI 10431: Industri Minyak Mentah Kelapa Sawit (Crude Palm Oil) ▪ Code of KBLI 101262: Perkebunan Buah Kelapa Sawit ▪ Code of KBLI 10432: Industri Minyak Mentah Inti Kelapa Sawit (Crude Palm Kernel Oil) <p>4. The company already has a letter from Balai Pemantapan Kawasan Hutan Wilayah IV Number: S.834/BPKH IV-3/2021 dated 16 September 2011 regarding Confirmation of Area Based on Forest Areas in East Kalimantan Province, informing the following :</p> <ul style="list-style-type: none"> • Based on the results of plotting the Location Permit Map of PT. Citra Agro Kencana 1:250,000 scale (Attachment to Decree of 	
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		<p>the Regent of Kutai Barat No. 525.26/K.565b/2010 dated June 14, 2010), the area is 17,061 Ha.</p> <ul style="list-style-type: none"> • Based on the Appendix Map of the S. Nyawatan Permanent Production Forest (HP) Group BATB in 1998 and the 1999 S. Lawa Permanent Production Forest Group's BATB Attachment Map, the location permit area of PT. Citra Agro Kencana is located in a Forest Area with a Permanent Production Forest Function of 453 Ha and Other Use Areas of 16,608 Ha. • Based on the Decree of the Minister of Forestry No. SK. 323/Menhut-II/2011 dated June 17, 2011 concerning PPIPPIB, the requested area does not contain Primary Natural Forest and Peatland. <p>5. Decree of the Head of the National Land Agency No. 167/HGU/BPN RI/2014 dated October 24, 2014 concerning the Granting of Cultivation Rights (HGU) on behalf of PT Citra Agro Kencana on land in Kutai Barat Regency, East Kalimantan Province covering an area of 14,643.27 Ha, consisting 9 certificate of HGU (No. 099 – 107 year 2014).</p> <p><u>PT Borneo Persada Energi Jaya (BPEJ):</u></p> <ol style="list-style-type: none"> 1. Location permit based on the Decree of the Regent of Kutai Barat Number: 525.26/K.565a/2010 dated June 4, 2010 covering an area of 6,700 Ha located within the Lumpat Dahuq Village, Bomboy, Muara Begai, Damai Seberang and Mantar Districts, Damai and Muara Lawa Districts, Kutai Barat Regency, for the purposes of Oil Palm Plantation Business Development as illustrated in the map and coordinate points. The Decree has been equipped with a location permit map. 2. Eligibility of ANDAL RKL an RPL (SEIA) Palm oil plantation and mill with a capacity of 60 tons/hour on behalf of PT Borneo Persada 	
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		<p>Energi Jaya located in Muara Bombay Village, Damai Seberang, Lumpat Dahuq, Mantar, Muara Nyahing, Damai sub-district and Muara Begai village, Muara Lawa district, Regency Kutai Brat, Based on the Decree of the Minister of the Environment No. 660.5/013/AMDAL/BLH-KBR/X/2010 dated October 18, 2010.</p> <p>3. Plantation Business License-Izin Usaha Perkebunan (IUP) based on the issuance of business licenses through the Electronically Integrated Business Licensing Service (OSS: One Single Submission) for Plantation Business Permits-Izin Usaha Perkebunan.</p> <p>According to the Article 32 Paragraph (1) Government Regulation no. 24 of 2018 concerning the Electronically Integrated Business Licensing Services c.q OSS (Online Single Submission) Lembaga Pengelola dan Penyelenggaraan - Management and Administration Agency, has been issued:</p> <ul style="list-style-type: none"> ▪ NIB No: 9120408752458 ▪ Company: PT Borneo Persada Energy Jaya ▪ Published on 22 November 2010 ▪ Code of KBLI 101262: Perkebunan Buah Kelapa Sawit <p>4. Decree of the Head of the National Land Agency No. 31/HGU/KEM-ATS/BPN/2017 dated March 10, 2017 concerning the Granting of Cultivation Rights (HGU) on behalf of PT Borneo Persada Energy Jaya on land in Kutai Barat Regency, East Kalimantan Province covering an area of 5,171.60 Ha, consisting 19 certificate of HGU (No. 0176 – 195 year 2017).</p> <p>The total HGU owned by PT CAK and BPEJ is 19,814.87 Ha. In the HGU there is an obligation for plasma development of 25.43% or above 20% obligation (of the planted area of 6.202,62 ha) or an area of 1,577.5 Ha.</p>	
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		<p>Beside above legal documentation, the organization has provided a list of relevant laws and regulation and its compliance evaluation. The evaluation was conducted annually, such as for :</p> <ul style="list-style-type: none"> • Peraturan Pemerintah (PP) Nomor 5 Tahun 2021 regarding <i>Penyelenggaraan Perizinan Berusaha Berbasis Risiko.</i> • Peraturan Pemerintah (PP) Nomor 6 Tahun 2021 regarding <i>Penyelenggaraan Perizinan Berusaha di Daerah.</i> • Peraturan Pemerintah (PP) Nomor 20 Tahun 2021 regarding <i>Penertiban Kawasan dan Tanah Terlarang.</i> • Peraturan Pemerintah (PP) Nomor 22 Tahun 2021 regarding <i>Penyelenggaraan Perlindungan dan Pengelolaan Lingkungan Hidup.</i> • Peraturan Pemerintah (PP) Nomor 26 Tahun 2021 regarding <i>Penyelenggaraan Bidang Pertanian.</i> • Peraturan Pemerintah (PP) Nomor 31 Tahun 2021 regarding <i>Penyelenggaraan Bidang Pelayaran.</i> • Peraturan Pemerintah (PP) Nomor 35 Tahun 2021 regarding <i>Perjanjian Kerja Waktu Tertentu, Alih Daya, Waktu Kerja dan Waktu Istirahat, dan Pemutusan Hubungan Kerja.</i> • Peraturan Pemerintah (PP) Nomor 36 Tahun 2021 regarding <i>Pengupahan.</i> • Peraturan Pemerintah (PP) Nomor 37 Tahun 2021 regarding <i>Penyelenggaraan Program Jaminan Kehilangan Pekerjaan</i> • Local regulation such as Decree of the Governor of Kalimantan Timur Number 561/K.854/2022 dated 6 December 2022 concerning <i>Minimum Wage for 2023/Upah Minimum Kabupaten Kutai Barat Tahun 2023</i> • Etc 	
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		<p>Legal documents have been evaluated according to their fields, such as:</p> <p>PT Citra Agro Kencana</p> <ul style="list-style-type: none"> • Plantation licensing sector dated 30 June 2023 • Environmental sector dated 30 June 2023 • Labor Sector dated 30 June 2023 • Social Affairs dated 30 June 2023 • OHS dated 30 June 2023 • Conservation field dated 30 June 2023 <p>PT Borneo Persada Energi Jaya</p> <ul style="list-style-type: none"> • Plantation licensing sector dated 30 June 2023 • Environmental sector dated 30 June 2023 • Labor Sector dated 30 June 2023 • Social Affairs dated 30 June 2023 • OHS dated 30 June 2023 • Conservation field dated 30 June 2023 <p>Based on verification of licensing/legal documents, the legality documents belonging to PT Citra Agro Kencana and PT Borneo Persada Energi Jaya are still valid in accordance with the provisions.</p>	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.</p>	<p>PT CAK and PT BPEJ already has mechanisms related to compliance with legal compliance and evaluation of compliance:</p> <ol style="list-style-type: none"> 1) Legal Requirement Procedure, No. FR.EMS.LRR dated September 1, 2011; describes the mechanism for identifying and gaining access to voluntary regulations and guidelines that apply to all 	Complied

		<p>aspects of the company's activities, production and services, this procedure also describes how to identify regulatory access and voluntary monitoring of regulations related to sustainable palm oil management.</p> <p>Sources of information that can be used to identify related regulations and requirements include:</p> <ul style="list-style-type: none"> ▪ National department website ▪ Publication of legislation at the national, provincial or regional level ▪ Internet (social media) discussion groups ▪ Seminars and meetings ▪ State secretary ▪ Ministry Office ▪ Local Government ▪ Other related agencies (such as BAPEDAL, etc.) <p>PT CAK and PT BPEJ also has an Evaluation of Compliance procedure, No. FR.EMS.ECR dated September 1, 2011; explains the mechanism for evaluating compliance with relevant laws and regulations with environmental aspects of EMS and implementation of sustainable palm oil management. The Corporate Sustainable Head reviews all sources of regulations and other requirements and interprets them for implementation in operations and products.</p> <p>Regulations have been evaluated according to their fields, such as:</p> <ul style="list-style-type: none"> • Peraturan Pemerintah (PP) Nomor 5 Tahun 2021 regarding <i>Penyelenggaraan Perizinan Berusaha Berbasis Risiko</i>. • Peraturan Pemerintah (PP) Nomor 6 Tahun 2021 regarding <i>Penyelenggaraan Perizinan Berusaha di Daerah</i>. 	
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		<ul style="list-style-type: none"> • Peraturan Pemerintah (PP) Nomor 20 Tahun 2021 regarding <i>Penertiban Kawasan dan Tanah Terlantar.</i> • Peraturan Pemerintah (PP) Nomor 22 Tahun 2021 regarding <i>Penyelenggaraan Perlindungan dan Pengelolaan Lingkungan Hidup.</i> • Peraturan Pemerintah (PP) Nomor 26 Tahun 2021 regarding <i>Penyelenggaraan Bidang Pertanian.</i> • Peraturan Pemerintah (PP) Nomor 31 Tahun 2021 regarding <i>Penyelenggaraan Bidang Pelayaran.</i> • Peraturan Pemerintah (PP) Nomor 35 Tahun 2021 regarding <i>Perjanjian Kerja Waktu Tertentu, Alih Daya, Waktu Kerja dan Waktu Istirahat, dan Pemutusan Hubungan Kerja.</i> • Peraturan Pemerintah (PP) Nomor 36 Tahun 2021 regarding <i>Pengupahan.</i> • Peraturan Pemerintah (PP) Nomor 37 Tahun 2021 regarding <i>Penyelenggaraan Program Jaminan Kehilangan Pekerjaan</i> • Local regulation such as Decree of the Governor of Kalimantan Timur Number 561/K.854/2022 dated 6 December 2022 concerning <i>Minimum Wage for 2023/Upah Minimum Kabupaten Kutai Barat Tahun 2023</i> • Etc <p>The evaluation was conducted annually, such as :</p> <p>PT Citra Agro Kencana</p> <ul style="list-style-type: none"> • Plantation licensing sector dated 30 June 2023 • Environmental sector dated 30 June 2023 • Labor Sector dated 30 June 2023 	
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		<ul style="list-style-type: none"> • Social Affairs dated 30 June 2023 • OHS dated 30 June 2023 • Conservation field dated 30 June 2023 <p>PT Borneo Persada Energi Jaya</p> <ul style="list-style-type: none"> • Plantation licensing sector dated 30 June 2023 • Environmental sector dated 30 June 2023 • Labor Sector dated 30 June 2023 • Social Affairs dated 30 June 2023 • OHS dated 30 June 2023 • Conservation field dated 30 June 2023 <p>Based on verification of licensing/legal documents, the legality documents belonging to PT Citra Agro Kencana and PT Borneo Persada Energi Jaya are still valid in accordance with the provisions.</p> <p>Contractor/s</p> <p>Collaboration between PT CAK and PT BPEJ with local contractors is based on a Cooperation Agreement Letter (SPK), which is updated every quarter. Based on verification of several documents of the Cooperation Agreement Letter-SPK, it is explained in the contents of the article specifically related to the legality requirements that must be met, namely:</p> <ul style="list-style-type: none"> • Its stated at the appendix 1 of contract, Point 4; Other sectors: fleet owners are obliged: not to use child labor (<18 years), do not discriminate, provide opportunities and treatment at work and do not commit acts of violence and harassment of fellow workers ". 	
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		<ul style="list-style-type: none"> Point 5; Obligations: the fleet owner is obliged to obey the regulations and complete the vehicle documents, must wear personal protective equipment when working in the field or when sending FFB to Mill. Point 6; Ban: fleet owners are prohibited from committing fraud, theft and embezzlement of FFB, are prohibited from sexually harassing co-workers and are prohibited from attacking, abusing funds or intimidating co-workers. 	
2.1.3	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.</p>	<p>The company has compiled a Work Instruction (IK) with the code: IK.PPH.01 regarding Maintenance of HGU Stakes/pegs dated December 6, 2018 as a guide in the activities of maintaining HGU stakes. The work instructions explain the HGU benchmark standards in accordance with the Minister of Agrarian Affairs/BPN No. 3 of 1997. Monitoring and maintenance of HGU boundary markings is carried out by each estate and is carried out once a year, where the monitoring results are compiled in the form of a monitoring report on the maintenance of stakes.</p> <p>Based on the Work Instruction Code: IK.PPH.01, that monitoring and maintenance of HGU stakes is carried out once a year, the last monitoring and maintenance was carried out in September 2022 by GIS Department (PT CAK and PT BPEJ).</p> <p>Based on the results of PT CAK's inspection of HGU boundary benchmarks for the 2022 period, there were observations of 149 stakes, 99 HGU stakes were in good condition, 9 stakes were new installations and 8 stakes were in repair plans. Meanwhile, there are 33 HGU stake points that have not been found (lost). A program for installing HGU stakes has been created for the period 2023 - 2025.</p> <p>Based on field observation, the condition of HGU poles in PT CAK and PT BPEJ are well maintained and the location in accordance with HGU map, such as poles : PT CAK Peg HGU No. 003, coordinates: 0,41034° S; 115,62005° E, PT BPEJ Peg HGU No. 117, coordinates: 0,42945° S;</p>	Complied

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		115,60820° E, PT BPEJ Peg HGU No. 155, coordinates: 0,41419° S; 115,59426° E.	
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	A list of contracted parties is available.	<p>PT CAK and PT BPEJ have recorded the list of contractors in the contract register and it is stored properly in the format "Monitoring PT CAK and PT BPEJ Contractors in 2023". Monitoring is carried out on the type of work, work period, work progress and work status. BAP/contract payments, namely:</p> <ol style="list-style-type: none"> 1. Agreement Letter No. CAK/123/SPJP/XII-23, PT Jaya Harapan Nusa Sejahtera, CPO Transporter, period contract 1 January 2023 – 31 December 2023. 2. Cooperation Contract between PT Citra Agro Kencana and PT Creative Jaya Mandiri, SPK No. CAK/116/SPSPB/XII-22/DIR dated 30 June 2023 for types of work including Imas, Tumbang, Stacking, Terracing, Road Construction, Ditch Construction, Bridge Construction and Culvert Construction covering an area of 107.19 Ha. 3. CPO Transport Agreement Letter No. CAK/100/SPJP/XII-20/DIR dated December 31, 2020 on behalf of PT Inti Jaya (namely Riki Anggara) and has also signed a Letter of Commitment regarding the implementation of the RSPO certification system including a commitment on ethical conduct in business on 7 April 2021. <p>Based on interview with the General Manager (Mr Agung) and Head Administration-KTU obtained information that the list of third parties updated in quarterly basis.</p>	Complied
2.2.2	All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party.	<p>Collaboration between PT CAK and PT BPEJ with local contractors is based on a Cooperation Agreement Letter (SPK), which is updated every quarter. Based on verification of several documents of the Cooperation Agreement Letter-SPK, it is explained in the contents of the article</p>	Complied

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		<p>specifically related to the legality requirements that must be met, namely:</p> <ul style="list-style-type: none"> • Its stated at the appendix 1 of contract, Point 4; Other sectors: fleet owners are obliged: not to use child labor (<18 years), do not discriminate, provide opportunities and treatment at work and do not commit acts of violence and harassment of fellow workers ". • Point 5; Obligations: the fleet owner is obliged to obey the regulations and complete the vehicle documents, must wear personal protective equipment when working in the field or when sending FFB to Mill. • Point 6; Ban: fleet owners are prohibited from committing fraud, theft and embezzlement of FFB, are prohibited from sexually harassing co-workers and are prohibited from attacking, abusing funds or intimidating co-workers. <p>During the audit, document verification and interviews were carried out with several contractors and FFB suppliers, for example Koperasi Produsen Toketn Teguh. Based on an interview with the FFB supplier of the Koperasi Produsen Toketn Teguh via telephone communication, that compliance with the laws and regulations has been carried out, for example: vehicle legality includes: driver's license (<i>SIM: Surat Ijin Mengemudi</i>), vehicle registration - vehicle permit (<i>STNK: Surat Tanda Nomor Kendaraan</i>), FFB price determination is in accordance with Government determination, this is has also been stipulated in the Letter of Agreement (SPK: Letter of Agreement). Management of the plantation has also been carried out in accordance with procedures, this is because the management of the plasma plantation (FFB supplier) is managed in full management.</p> <p>FFB Supplayer, such as:</p>	
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No.	Supplier Name	Address	Contact Person		Status
1	PT Marsam Citra Adiperkasa	Kecamatan Long Iram dan Tering, Kabupaten Kutai barat, Prov. Kalimantan Timur	Mangarap Sihotang	Manager Kebun	Non Sustainable (RSPO)
2	PT Ketapang Hijau Lestari	Kecamatan Manaart Bulatn dan Muara Pahu, Kabupaten Kutai Barat, Prov. Kalimantan Timur	Ahmad Junaidi Ferdo	Group Manager Kebun	Non Sustainable (RSPO)
3	Koperasi Produsen Perkebunan kelapa Sawit Uee Some	Desa Ponak & Lemponah, Kec. Siluq Ngurai, Kab. Kutai barat, Prov. Kalimantan Timur	Kardi	Ketua Koperasi	Non Sustainable (RSPO)
4	Koperasi Produsen Perkebunan Kelapa Sawit Toketn Tegguh	Desa Mantar, Kecamatan Damai, Kab. Kutai barat, Prov. Kalimantan Timur	Delly Sunarti	Ketua Koperasi	Non Sustainable (RSPO)

2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.	<p>PT CAK has a list of contracts and is well preserved in the format "Monitoring Kontraktor PT CAK tahun 2022", there are 5 contractors at PT CAK (including FFB supplier), monitoring is carried out for job type, job period, job progress as well as the status of BAP/payment of contracts.</p> <p>Collaboration between PT CAK and PT BPEJ with local contractors is based on a Cooperation Agreement Letter (SPK), which is updated every quarter. Based on verification of several documents of the Cooperation Agreement Letter-SPK, it is explained in the contents of the article specifically related to the legality requirements that must be met, namely:</p> <ul style="list-style-type: none"> • Its stated at the appendix 1 of contract, Point 4; Other sectors: fleet owners are obliged: not to use child labor (<18 years), do not discriminate, provide opportunities and treatment at work and do not commit acts of violence and harassment of fellow workers ". • Point 5; Obligations: the fleet owner is obliged to obey the regulations and complete the vehicle documents, must wear personal protective equipment when working in the field or when sending FFB to Mill. • Point 6; Ban: fleet owners are prohibited from committing fraud, theft and embezzlement of FFB, are prohibited from sexually 	Complied
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		<p>harassing co-workers and are prohibited from attacking, abusing funds or intimidating co-workers.</p> <p>During the audit, document verification and interviews were carried out with several contractors and FFB suppliers, namely:</p> <p>FFB Supplayer, such as:</p> <table border="1" data-bbox="1131 547 1975 786"> <thead> <tr> <th>No.</th> <th>Supplier Name</th> <th>Address</th> <th colspan="2">Contact Person</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>PT Marsam Citra Adiperkasa</td> <td>Kecamatan Long Iram dan Tering, Kabupaten Kutai barat, Prov. Kalimantan Timur</td> <td>Mangarap Sihotang</td> <td>Manager Kebun</td> <td>Non Sustainable (RSPO)</td> </tr> <tr> <td>2</td> <td>PT Ketapang Hijau Lestari</td> <td>Kecamatan Manaart Bulatn dan Muara Pahu, Kabupaten Kutai Barat, Prov. Kalimantan Timur</td> <td>Ahmad Junaidi Ferdo</td> <td>Group Manager Kebun</td> <td>Non Sustainable (RSPO)</td> </tr> <tr> <td>3</td> <td>Koperasi Produsen Perkebunan kelapa Sawit Uee Some</td> <td>Desa Ponak & Lemponah, Kec. Siluq Ngurai, Kab. Kutai barat, Prov. Kalimantan Timur</td> <td>Kardi</td> <td>Ketua Koperasi</td> <td>Non Sustainable (RSPO)</td> </tr> <tr> <td>4</td> <td>Koperasi Produsen Perkebunan Kelapa Sawit Toketn Teguuuh</td> <td>Desa Mantar, Kecamatan Damai, Kab. Kutai barat, Prov. Kalimantan Timur</td> <td>Delly Sunarti</td> <td>Ketua Koperasi</td> <td>Non Sustainable (RSPO)</td> </tr> </tbody> </table> <p>Based on public consultation with Labour Agency of Kutai Barat Regency obtained information that until this audit conducted, there was no complain or grievance record against workers issues or violation of human rights.</p>	No.	Supplier Name	Address	Contact Person		Status	1	PT Marsam Citra Adiperkasa	Kecamatan Long Iram dan Tering, Kabupaten Kutai barat, Prov. Kalimantan Timur	Mangarap Sihotang	Manager Kebun	Non Sustainable (RSPO)	2	PT Ketapang Hijau Lestari	Kecamatan Manaart Bulatn dan Muara Pahu, Kabupaten Kutai Barat, Prov. Kalimantan Timur	Ahmad Junaidi Ferdo	Group Manager Kebun	Non Sustainable (RSPO)	3	Koperasi Produsen Perkebunan kelapa Sawit Uee Some	Desa Ponak & Lemponah, Kec. Siluq Ngurai, Kab. Kutai barat, Prov. Kalimantan Timur	Kardi	Ketua Koperasi	Non Sustainable (RSPO)	4	Koperasi Produsen Perkebunan Kelapa Sawit Toketn Teguuuh	Desa Mantar, Kecamatan Damai, Kab. Kutai barat, Prov. Kalimantan Timur	Delly Sunarti	Ketua Koperasi	Non Sustainable (RSPO)	
No.	Supplier Name	Address	Contact Person		Status																												
1	PT Marsam Citra Adiperkasa	Kecamatan Long Iram dan Tering, Kabupaten Kutai barat, Prov. Kalimantan Timur	Mangarap Sihotang	Manager Kebun	Non Sustainable (RSPO)																												
2	PT Ketapang Hijau Lestari	Kecamatan Manaart Bulatn dan Muara Pahu, Kabupaten Kutai Barat, Prov. Kalimantan Timur	Ahmad Junaidi Ferdo	Group Manager Kebun	Non Sustainable (RSPO)																												
3	Koperasi Produsen Perkebunan kelapa Sawit Uee Some	Desa Ponak & Lemponah, Kec. Siluq Ngurai, Kab. Kutai barat, Prov. Kalimantan Timur	Kardi	Ketua Koperasi	Non Sustainable (RSPO)																												
4	Koperasi Produsen Perkebunan Kelapa Sawit Toketn Teguuuh	Desa Mantar, Kecamatan Damai, Kab. Kutai barat, Prov. Kalimantan Timur	Delly Sunarti	Ketua Koperasi	Non Sustainable (RSPO)																												

Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.

2.3.1	<p>(C) For all directly sourced FFB, Palm Oil Mill (POM) requires:</p> <ul style="list-style-type: none"> Information regarding the geolocation of FFB origins; Proof of ownership status, right/claim of the land by grower/smallholder; If relevant, valid planting/operational/trading license, or is part of a cooperative which allows the buying and selling of FFB. 	<p>The organization has maintained the data of the directly sourced of FFB. The information regarding the geolocation and proof of ownerships status and IUP as also have been verified during audit. The document sample has been verified during ASA1 as follows:</p> <table border="1" data-bbox="1131 1129 1975 1364"> <thead> <tr> <th>No</th> <th>Supply Base</th> <th>Geolocation</th> <th>HGU</th> <th>IUP</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Borneo Persada Energy Jaya (FR group)</td> <td>0° 26' 6.48" S; 115° 38' 16.68" E</td> <td>No. 31/HGU/KEM-ATR/BPN/2017 "HGU PT BPEJ"</td> <td>No.2017, area 5,944.72 Ha</td> </tr> </tbody> </table>	No	Supply Base	Geolocation	HGU	IUP	1	Borneo Persada Energy Jaya (FR group)	0° 26' 6.48" S; 115° 38' 16.68" E	No. 31/HGU/KEM-ATR/BPN/2017 "HGU PT BPEJ"	No.2017, area 5,944.72 Ha	Complied
No	Supply Base	Geolocation	HGU	IUP									
1	Borneo Persada Energy Jaya (FR group)	0° 26' 6.48" S; 115° 38' 16.68" E	No. 31/HGU/KEM-ATR/BPN/2017 "HGU PT BPEJ"	No.2017, area 5,944.72 Ha									

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		2	PT Maha Karya Bersama	0° 25' 38.94" S; 115° 52' 20.19" E	Location Permit from Bupati Kutai Barat No. 525.26/K.617A/2010 "Izin Lokasi PT Maha Karya Bersama" dated 1 July 2010 area 18,628 Ha and 6,010 Ha	No.525.29/K.775/2011 from Bupati Kutai Barat "Pemberian Ijin Usaha Perkebunan" with area 18,628 Ha and 6,010 Ha. dated 3 October 2011	
		3	PT Borneo Persada Prima Jaya	0° 21' 38.00" S; 115° 36' 39.62" E	SK HGU No. 94/HGU/BPN RI/2014 "HGU PT Borneo Persada Prima Jaya" from Kepala Badan Pertanahan Nasional RI dated 26 June 2014, with area Luas 7,136 Ha.	No. 525.26/K.437B /2010 dated 22 November 2010 from Bupati Kutai Barat "Ijin Usaha Perkebunan", with area 8,691 Ha	
		4	PT Marsam Citra Adi Perkasa	0° 0' 48.07" S; 115° 39' 47.88" E	SK HGU No.70/HGU/BPN Ri/2014 from Kepala Badan Pertanahan Nasional RI with area 6,395.42 Ha dated 2 April 2014	IUP No. 525.26/K.935a /2010 from Bupati Kutai Barat with area 10,857 Ha dated 22 November 2010	

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		FFB Production (CAK Estate)	MT	94,989	104,487	114,936	126,430	139,073	
		FFB Production (Scheme smallholder)	MT	24,588	27,047	29,752	32,727	36,000	
		Upkeep Immature Area (CAK Estate)	Ha	469	317	846	798	669	
		Upkeep Mature Area (CAK Estate)	Ha	5,114	5,394	5,535	5,582	5,582	
		Upkeep Immature Area (Scheme smallholder)	Ha	83	16	-	-	-	
		Upkeep Mature Area (Scheme smallholder)	Ha	1,327	1,394	1,410	1,410	1,410	
		FFB Process	MT	415,249	456,774	502,451	552,696	607,966	
		CPO	MT	107,965	118,761	130,637	143,701	158,071	
		PK	Ton	19,268	21,194	23,314	25,645	28,210	
		OER	%	26	26	26	26	26	
		KER	%	5	5	5	5	5	
		<p>The projection also reveals the processing costs for 2023 - 2027. The projection costs consist of direct costs (cost at each station) and indirect cost (salary, benefit, permit and licenses, insurance, security, human capital development).</p> <p>In addition, the company also shows evidence of its financial ability in paying taxes. One of them, proof of payment of surface water tax has been shown to the "Badan Pendapatan Daerah, Kalimantan Timur Province". Payment receipt verified as follows:</p>							

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		<ul style="list-style-type: none"> - Invoice No, 197/CAK/GA/XII/2022 – Biaya Pajak Air Permukaan/ surface water tax- Period December 2022, IDR 2,433,300, dated 30 December 2022 to Kas Daerah Provinsi Kalimantan Timur, - Invoice No, 074/CAK/GA/II/2023 – Biaya Pajak Air Permukaan/ surface water tax Period January 2023, IDR 2,662,319, dated 16 February 2023 to Kas Daerah Provinsi Kalimantan Timur, - Invoice No, 095/CAK/GA/III/2023 – Biaya Pajak Air Permukaan/ surface water tax Period February 2023, IDR 2,230,771, dated 16 March 2023 to Kas Daerah Provinsi Kalimantan Timur, - Invoice No, 169/CAK/GA/VI/2023 – Biaya Pajak Air Permukaan/ surface water tax Period May 2023, IDR 3,478,169, dated 19 June 2023 to Kas Daerah Provinsi Kalimantan Timur, - Invoice No, 210/CAK/GA/VII/2023 – Biaya Pajak Air Permukaan/ surface water tax Period June 2023, IDR 3,736,943, dated 20 July 2023 to Kas Daerah Provinsi Kalimantan Timur, <p>Until this ASA1 audit finished, there is no agreement between the certificate holder with any smallholder surrounding the plantation area. Further information provided in criterion 5.2.</p>	
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available.	Based on document review and field visit during ASA1, it was known that the older Oil Palm Planted in 2012, so the replanting program will be held on around 2035.	Complied
3.1.3	The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken.	<p>Management review Citra Agro Kencana and Borneo Persada Energi Jaya Estate has conducted on 23 January 2023, attended by Group Manager, Mill Manager, Head Assistant, Traksi Asisstant, Field Assistant, KTU and Sustainability Assistant. The management review has discussed:</p> <ul style="list-style-type: none"> a. Result of RSPO Internal Audit for Estate (Citra Agro Kencana Estate & Borneo Persada Energi Jaya Estate) as stated in the 	Complied

		<p>Laporan Hasil Audit (LHU) and Follow Up. E.g support from the unit of management including top management.</p> <ul style="list-style-type: none"> b. Customer feedback: There is no complaint from customer for period Y 2022-2023. External complaint has been resolved by management in accordance with SOP Communication. CPO PK sales strategy For Y2023 after obtaining SCCS certificate. c. Process performance and product appropriateness; Operational always in accordance to SOP and OHS standar, quality standard management is used to maintain product standards produced according to SOP. d. Preventive & Corrective Action: conducted evaluation to all regulation; to file all letter from public relation; give awareness to Safety Officer to document all risk analysis file, to maintenance of the road transport. e. Follow up action resulted from the management review: KCP processing operations at PT CAK to support PKO production within the scope of FR Kalimantan Timur, socialization regarding the implementation of ISPO RSPO principles periodically to internal and external. f. Changes that could influence management system; PT CAK KCP unit operations to cover kernel production at PT CAK PKS, crash program carried out to accelerate operational improvement actions at PKS. g. Improvement recommendation: Maintenance of main roads with stockpiling to facilitate fruit transportation and staff training. 	
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Criteria 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.

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3.2.1	(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification.	Based on document review during ASA1, it was known that the organization has a continuous improvement plan for both estate and mill associated social and environmental performance and impacts, for example: <ul style="list-style-type: none"> - The company facilitates the creation of a cooperative to meet employees' basic food needs at the same selling price as the price in the city. - Provide access and schedule vegetable traders to enter the garden location to meet employee needs. - Construction of permanent housing and public facilities (places of worship, sports fields) in stages for plantation and PKS employees. - Utilization of liquid waste as fertilizer on plantation land. - Using shells and fiber as renewable fuel to reduce the use of fossil fuels. 	Complied
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat by Certification Body during Annual Surveillance Assessment by using the RSPO metrics template.	RSPO Metrics Templates has been shown during ASA1 Audit.	Complied
Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.			
3.3.1	(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	<u>Estate:</u> Estate has had Standard Operational Procedures (SOP) that covering entire operational activity as follows: <ul style="list-style-type: none"> • Sample taken: Operational Best Practices-Pembibitan No. MN.FR.COP.OPA.PBT dated 1 July 2012. The SOP contains Definition, responsibility, policy – related to location and hectarge of nursery area, water availability, oil palm seedling orders. There are two types of nursery – one stage and two-stage nursery. Pre-nursery stage and main-nursery stage explains receiving, counting and planting of seedling (including identification of abnormal 	Complied

		<p>seedling), watering the seedling, fertilizer application, pest and disease management for pre-nursery, weed control, seedling selection, nursery census and administrative control. There is no changes on their operational procedure for Mill and Estates.</p> <ul style="list-style-type: none"> • SOP Agronomy – Operational Best Practices Oil Palm Agronomy dated 1 July 2012, divided into: Book 1: Nursery No.FR.COP.OPA.PBT, Land Preparation No.FR.COP.OPA. PLH up to Manuring/Fertilizing No.FR.COP.OPA.PMK. Book 2: Pest & Disease Control Management No.FR.COP.OPA.PHT, up to Replanting No.FR.COP.OPA.PRM. • This SOP also consist of working instruction for receiving the seedling WI.FR.COP.CA.OPA.PBT.01 – Penerimaan Kecambah, WI.FR.COP.CA.OPA.PBT.02 – Perhitungan dan Seleksi Kecambah, WI.FR.COP.CA.OPA.PBT.03 – Penanaman Kecambah di Persemaian, WI.FR.COP.CA.OPA.PBT.04 – Perlakuan Pemisahan Bibit Ganda, WI.FR.COP.CA.OPA.PBT.05 – Penanaman Bibit di pembibitan Utama. Standar Pengukuran ST.FR.COP.OPA.PBT. There are also working instructions for the processing. <p>There is no change related to the SOP until ASA1.</p> <p>Mill</p> <ul style="list-style-type: none"> • SOP Penerimaan Buah: SOP MN.FR.COP.OPM.PNB dated 31 December 2015. • SOP Perebusan Buah: SOP MN.FR.COP.OPM.PRB dated 31 December 2015. • SOP Pemisahan Brondolan: SOP MN.FR.COP.OPM.PMB dated 31 December 2015. • SOP Pengadukan dan Pengempaan: SOP MN.FR.COP.OPM.PNP dated 31 December 2015. 	
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		<ul style="list-style-type: none"> • SOP Pemurnian: SOP MN.FR.COP.OPM.PMR dated 31 December 2015. • SOP Nut dan Serabut: SOP MN.FR.COP.OPM.NTS dated 31 December 2015. • SOP Pengolahan Inti Sawit: SOP MN.FR.COP.OPM.PIS dated 31 December 2015. • SOP Boiler: SOP MN.FR.COP.OPM.BLR dated 31 December 2015. • SOP Listrik: SOP MN.FR.COP.OPM.LST dated 31 December 2015. • SOP Pengolahan Air: SOP MN.FR.COP.OPM.POA dated 31 December 2015. • SOP Laboratorium: SOP MN.FR.COP.OPM.LAB dated 31 December 2015. <p>There is no change related to the SOP until ASA1.</p> <p>CAK POM has documented and implemented procedure related to process of FFB to become CPO and PK, starts from FFB receiving to dispatch of CPO and PK. Those documents above are available in each unit.</p> <p>Based on Manuring Procedures obtain information that to increasing soil fertility and maximizing yield, estates using organic fertilizer beside inorganic. For example, EFB application with dosage 35 – 40 ton/Ha in normal soil. During the field visit in Block J26 Afdeling I PT CAK Estate and M14 Afdeling 1 observed the EFB application in interrow.</p>	
3.3.2	A mechanism to check consistent implementation of procedures is in place.	<p>To ensuring field implementation consistent with procedures, management has a mechanism such as:</p> <ul style="list-style-type: none"> • Annual Visit Agronomy and Visit Engineering. Last visit in CAK and BPEJ Estate on 17 – 23 May 2023. For Visit Engineering last visit has conducted on 10 – 22 May 2023. 	Complied

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		<ul style="list-style-type: none"> Annual Quality Control visit conducted by Quality Control Assistant, the last visit in June 2023. Internal audit RSPO was carried out on 22-24 May 2023, reported on "Laporan Internal Audit RSPO – Kebun & Mill PT. Citra Agro Kencana". Internal Auditor Suprayitno, Erwan Effendi, Panji Mulya, Galih Nurcahyo Adhji. Management review meeting on 23 January 2023, that attended by group Manager, Estate Manager, field assistant and head clerk. This management review is for the 2022 period. For 2023 period it will be carried out in early 2024. <p>During the ASA1 audit, auditor has interview QC staff for estate and mill. Through the interview obtain information as follows:</p> <ul style="list-style-type: none"> QC in estate is still conducted regularly at least once a month. The items that shall verify is quality of harvesting (circle, harvesting path and FFB/loose fruit left), manuring, upkeep in immature area and replanting. This is a routine activity. QC in mill is still conducted regularly at least once a month. Items to check such as quality of sortation in loading ramp, sterilizer, USB check, LTDS, wet shell, fibre cyclone, temperature in clarification, kernel silo and press station, mass balance of solid and liquid and calibration of CPO/PK production in laboratory. This is a routine activity. <p>The report of QC activity has been shown during ASA1 audit.</p>	
3.3.3	Records of monitoring and any actions taken are maintained and available.	During the ASA1 audit, auditor has observed the records of following action after Visit Agronomy and Visit Engineering as mentioned in the <i>Laporan Hasil Audit – LHA Report</i> . The action plan to follow up the findings has shown during ASA1.	Complied

<p>Criteria 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.</p>		
<p>3.4.1</p>	<p>(C) SEIA in new planting or operation including mills, is conducted independently and participatively by involving the affected stakeholders, inclusive of impact assessment from the smallholder/outgrower scheme (if any). The assessment is to be documented.</p>	<p>PT Citra Agro Kencana Environment Impact Assessment (EIA) was available in :</p> <ul style="list-style-type: none"> - "Analisis mengenai Dampak Lingkungan (AMDAL) Kegiatan Perkebunan dan Pabrik Minyak Sawit di Kampung Lumpat Dahuq, Kampung Muara Bomboy, Kampung Muara Begai, kampung Damai Semberang dan kampung mantar, Kecamatan Damai dan Kecamatan muara lawa Kabupaten Kutai Barat Provinsi Kalimantan Timur. Ruang lingkup AMDAL berdasarkan Izin lokasi seluas 16.483 ha (SK Bupati Kutai Barat Nomor: 525.26/K/565b/2010) dan kapasitas Pabrik 60 ton TBS/jam. – Environmental Impact Assessment (AMDAL) of Palm Oil Plantation and Mill Activities in Lumpat Dahuq Village, Muara Bomboy Village, Muara Begai Village, Damai Seberang Village and Mantar Village, Damai District and Muara Lawa District, Kutai Barat Regency, Kalimantan Timur Province. <p>The scope of the AMDAL based on a location permit is 16,483 ha (SK Bupati Kutai Barat Number: 525.26/K/565b/2010) and a Mill capacity of 60 tons of FFB/hour</p> <ul style="list-style-type: none"> - "Adendum AMDAL dan RKL-RPL Perubahan Rencana Usaha Dan/Atau Kegiatan Perkebunan Kelapa Sawit dan Pabrik Minyak Sawit, Peningkatan Kapasitas Pabrik Minyak Sawit dari 60 Ton TBS/jam menjadi 90 ton TBS/jam dan Pembangunan Pabrik Kernel Crushing plant (KCP) kapasitas 200 ton/hari, September 2021. SK Kelayakan Lingkungan berdasarkan Keputusan Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 660/93/DPMPSTP-III.SP/IX/2021" <p>Addendum to AMDAL and RKL-RPL Changes in Business Plans and/or Activities for Palm Oil Plantations and Palm Oil Mills, Increase in Palm Oil Mill Capacity from 60 Tons FFB/hour to 90 tons FFB/hour and</p>

Complied

		<p>Construction of Kernel Crushing Plant (KCP) with a capacity of 200 ton/day, September 2021. Environmental Feasibility Decree based on the Decree of Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu of Kutai Barat Regency Number: 660/93/DPMPTSP-III.SP/IX/2021.</p> <p>SEIA conducted by independent consultant Integra.</p> <p>SEIA conducted by involving the affected stakeholders inclusive of impact assessment from the smallholder/outgrower scheme.</p> <p>Another SEIA in PT CAK has been conducted on 2012 (8 – 21 March) by independent consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia. The SEIA has conducted by involving the affected stakeholders inclusive of impact assessment from the smallholder/outgrower scheme. Stakeholders that are directly related to PT CAK are the village government, BPK (Badan Pengawas), LPM (Lembaga Pemberdayaan Masyarakat), PT CAK communities, traditional institutions, and religious institutions. While the stakeholders are not directly related to the PT CAK are district governments, other companies and Communication Public Forum. SEIA document are available according to document "Social and Environmental Impact Assessment PT Citra Agro Kencana".</p> <p>SEIA document and its implementation was review and monitor regularly once a year.</p> <p><u>PT Borneo Persada Energi Jaya:</u></p> <p>Environment Impact Assessment (EIA) was available in "Analisis Dampak Lingkungan Hidup Kegiatan Perkebunan dan Pabrik Minyak Kelapa Sawit , Kapasitas Pabrik 30 ton TBS per jam, berlokasi di Kampung Muara Bomboy, Damai Seberang, Lumpat Dahuq, Muara Tokong, Muara Nyahing dan Sempant, Kecamatan Damai Kabupaten Kutai Barat, Provinsi Kalimantan Timur". This document has been</p>	
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		<p>approved based on Decree of the Regent of Kutai Barat Number: 660.5/014/AMDAL/BLH-KBR/X/2010 dated 18 October 2010 Concerning the Environmental Feasibility of ANDAL, RKL and RPL Plantation and Palm Oil Factory Activities with a Capacity of 30 TBS/Hour in the name of PT Borneo Persada Energi Jaya in Muara Bomboy Village, Damai Seberang, Lumpat Dahuq, Muara Tokong, Muara Nyahing and Sempant, Damai District, Kutai Barat Regency, East Kalimantan Province.</p> <p>Environmental permits have been issued since 2010. Before 2012, they still used the Environmental Feasibility Decree, in accordance with PP No. 27 of 2012, environmental documents that have received approval before the enactment of this government regulation, are dedared to remain valid and are equated to environmental permits.</p> <p>SEIA has been conducted on March 2012 by independent consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia. The SEIA has conducted by involving the affected stakeholders inclusive of impact assessment from the smallholder/outgrower scheme. Stakeholders that are directly related to PT BPEJ are the village government, BPK, LPM (Lembaga Pemberdayaan Masyarakat), PT BPEJ communities, traditional institutions, and religious institutions. While the stakeholders are not directly related to the PT BPEJ are district governments, other companies and Communication Public Forum. SEIA document are available according to document "Social and Environmental Impact Assessment PT Borneo Persada Energy Jaya". SEIA document and its implementation was review and monitor regularly once a year. SEIA document and its implementation was review and monitor regularly once a year.</p>	
3.4.2	For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.	<p><u>PT Citra Agro Kencana and PT Borneo Persada Energi Jaya</u></p> <p>Social and environmental management plan and monitoring are available in document of RKL (Rencana Kelola Lingkungan) and RPL</p>	Non-compliance

		<p>(Rencana Pemantauan Lingkungan) and recommendation of social management and monitoring as per SIA document:</p> <ul style="list-style-type: none"> - Enhance communication with stakeholder by socialisation to surrounding community both formal and informal. - Involving the role of village government, ketua adat in process of land compensation. - Initiate company association in district level and regent level to develop the strategy for addressing the tenurial issue. - Provide information on employee vacancy to surrounding community according to competency. - Recruit the CSR employee according to competency. - Provide CSR program and socialize the CSR program to surrounding community - Include the riparian conservation on CSR programme <p>Company has monitored the public perception through questionnaire each year. Question to public perception regarding the impact of company presence has been disseminated to surrounding community. Latest monitoring of public perception has been performed in 25-26 August 2023 located in Kampung Muara Nyahing and Kampung Lumpat Dahuq, questioner of public perception can be demonstrated and well documented in Social Impact Monitoring.</p> <p>Non Conformance The RKL RPL monitoring report has not been carried out according to the monitoring matrix that has been determined and evidence of monitoring of stakeholder participation is not available in the report.</p> <p>Objective evidence</p>	
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		<p>Social and environmental management and monitoring plans are available in the RKL (Environmental Management Plan) and RPL (Environmental Monitoring Plan) documents as well as recommendations for social management and monitoring according to the SIA documents. The company has monitored "public perceptions" through questionnaires every year. Monitoring of community perceptions was carried out on 25-26 August 2023 at Muara Nyahing Village and Lumpat Dahuq Village. The community perception questionnaire can be displayed and well documented in the Social Impact Monitoring Report. However, based on the RKL and RPL matrices, it is known that the frequency of monitoring of social aspects related to "community perception" is carried out per semester or every 6 months. In fact, monitoring of social aspects (public perception) is carried out every year (once a year) in conjunction with Social Impact Monitoring. Furthermore, stakeholder participation evidence are not available in the RKL RPL document.</p>	
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.</p>	<p>Based on Government Regulation No. 27/2012 concerning Environmental Permits Article 53 (1) and (2) states that the person in charge of business must prepare a report and submit a report on the implementation of environmental management activities every 6 months. This reporting period is still in accordance with the latest regulations (Government Regulation No. 22 of 2021 concerning Implementation of Environmental Protection and Management, Article 49 (6.f.6)).</p> <p>SEIA management and monitoring plan was reviewed each semester and reported to DLH Kabupaten Kutai barat, DLH Provinsi Kalimantan Timur and Kementerian Lingkungan Hidup dan Kehutanan. Sample seen: RKL-RPL report semester II Y2022 and semester I Y2023, evidence of report submission are available in "Form Serah Terima" and Tanda Terima Elektronik.</p>	Complied

		<p>PT Citra Agro Kencana</p> <ul style="list-style-type: none"> The RKL-RPL report for Semester I of 2023 was reported on July 24 2023 to DLH Kutai Barat Regency and DLH East Kalimantan Province and to the Ministry of Environment and Forestry in accordance with TTE No. 1691556859-8370 dated August 9, 2023, company ID 8370. The RKL-RPL report for semester II of 2022 to DLH Kutai Barat Regency and KLHK RI with Electronic Receipt 1675754623-8370, print time dated February 7 2023, company ID: 8370. <p>PT Borneo Persada Energi Jaya</p> <ul style="list-style-type: none"> The RKL-RPL report for Semester I of 2023 was reported on 24 July 2023 to DLH Kutai Barat Regency; DLH East Kalimantan Province and to the Ministry of Environment and Forestry in accordance with TTE No. 1691557165-8371 print time dated 9 August 2023, company ID 8371. The RKL-RPL report for semester II of 2022 was reported on 20 January 2023 to DLH Kutai Barat Regency; to DLH East Kalimantan Province and KLHK RI with Electronic Receipt 1676359791-8371, print time dated 14 February 2023, company ID: 8371. <p>Sample of environmental analysis certificates for Semester I 2023, such as:</p> <p>PT Citra Agro Kencana</p> <ul style="list-style-type: none"> Certificate No. 01/LHU/LAB.U/V/2023 dated 9 May 2023 for boiler emisión, generator emisión and air ambient analysis 	
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		<ul style="list-style-type: none"> • Certificate No. 007/LHU/LAB.A/IV/2023 dated 28 April 2023 for Surface wáter analysis • Certificate No. 009/LHU/LAB.A/IV/2023 dated 28 April 2023 for clean water analysis <p>PT Borneo Persada Energi Jaya</p> <ul style="list-style-type: none"> • Certificate No. 09/LHU/LAB.U/V/2023 dated 9 May 2023 for air ambient analysis • Certificate No. 031/LHU/LAB.A/IV/2023 dated 28 April 2023 for Surface wáter analysis • Certificate No. 032/LHU/LAB.A/IV/2023 dated 28 April 2023 for clean water analysis 	
Criteria 3.5: A system for managing human resources is in place.			
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives in accordance with the applicable regulation.	<p>As of this surveillance audit, there have been no changes related to employee recruitment procedures as outlined in the Permanent Daily Workers (<i>PHT: Pekerja Harian Tetap</i>) Recruitment Procedure, Doc. Number AD.PNK.HRD.R&S.0002.001.</p> <p>Separately, PT CAK and PT BPEJ have established employee recruitment requirements in the Company Regulations (<i>PP: Peraturan Perusahaan</i>) for the 2022-2024 period, in Chapter IV concerning Employment Relations which explains:</p> <ul style="list-style-type: none"> - Article 12: related to basis of acceptance, placement and transfer of employees - Article 12: related to general requirements for recruitment, including the minimum age requirement of 18 years and medical examination - Article 13: related to probationary period period for 3 months 	Complied

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		<ul style="list-style-type: none"> - Article 15: related to promotion - Article 51; concerning Termination of Employment (PHK: Pemutusan Hubungan Kerja) which refers to Law no. 13 of 2003. - Article 52; Termination of Employment - Article 58; Retirement: employees who are 60 (fifty-seven) years old can be honorably dismissed with pension rights in accordance with applicable regulations and or applicable company policies. <p>These Company Regulations have been printed in a relatively small book (like a pocket book) and have been distributed to all workers at PT CAK and PT BPEJ through LKS Bipatartit (Mr. Manuel from PT CAK and Mr. Julianto from PT BPEJ) who are the worker representatives in in terms of conveying problems related to employment.</p> <p>Based on verification of recruitment procedure documents (SOP: AD.PNK.HRD.R&S.0002.001.) and Company regulations for the 2022-2024 period, that the above company mechanisms and regulations are in accordance with applicable laws and regulations; UU no.11 of 2020 (UU Cipta Kerja) – Perpu no. 6 of 2023 (Peraturan Pemerintah Pengganti Undang-Undang).</p>	
3.5.2	Employment procedures are implemented and records are maintained.	<p>As of this surveillance audit, there have been no changes related to employee recruitment procedures as outlined in the Permanent Daily Workers (<i>PHT: Pekerja Harian Tetap</i>) Recruitment Procedure, Doc. Number AD.PNK.HRD.R&S.0002.001.</p> <p>Separately, PT CAK and PT BPEJ have established employee recruitment requirements in the Company Regulations (<i>PP: Peraturan Perusahaan</i>) for the 2022-2024 period, in Chapter IV concerning Employment.</p> <p>Until this surveillance audit was carried out, these documents were still well maintained and implemented.</p>	Complied

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		<p>Based on information from the management of PT CAK and PT BPEJ, in the 2022-2023 period there is no employee recruitment (PHT), but there was employee promotions have been carried out.</p> <p>Verification of the promotion process is carried out, i.e: Application Form for Promotion/Acting Position dated 1 October 2022 on behalf of Bewanaha Tealumbanua (NIK: 2022101019) from PBT employee as Foreman at PT CAK, becoming Field Assistant with Class C1.</p>	
<p>Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.</p>			
<p>3.6.1</p>	<p>(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.</p>	<p>PT CAK has identify all operational activities and risk assessment and risk mitigation plan. Risk assessment for activity mill and estate are available in "Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko" PT Citra Agro Kencana and PT Borneo Persada Energi Jaya" latest update on January 2023.</p> <p>HIRADC are covering all activities and location for mill scope: office, mill road area, security pos, parking area, all station mill, laboratory, POME installation/IPAL; and Estate scope: Office, Housing, Material storage (fertilizer, fuel, agrochemical, spare part, building material, etc), upkeep (manual upkeep and chemical upkeep), harvesting, FFB transportation, hazardous and domestic waste handling, road maintenance, vehicle maintenance (traksi), etc. New activity for biogasplant construction and housing construction has been included in the HIRADC document.</p> <p>The risk analysis and assessment has been performed according to company procedure.</p> <p>Company has established a health and safety policy under "SK Direksi Nomor: 001/SUSTAINABILITY_FR/P/IX/2011 Tentang Kebijakan Lingkungan, keselamatan dan Kesehatan Kerja (K3) First Resources Ltd dan Anak Perusahaannya" tanggal 20 September 2011. There is no change on this policy since the previous assessment.</p>	<p>Non-compliance</p>

		<p>According to company policy, the company commit to implement and maintain occupational health and safety management system in compliance with national and international applicable regulation.</p> <p>Mitigation plan to reduce and minimize the risk impact has been develop by company covering:</p> <ul style="list-style-type: none"> • Elimination of risk • Substitution of material and process • Engineering control • Administrative control • Personal protective equipment. <p>Engineering control was implemented to prevent hearing loss, e.g. install noise reduction agent and administrative by erected signboard of noise area, as described in Risk.</p> <p>Administrative control was performed by employee mutation/rotation, sanction for safety rules violation. Safety inspection was performed regularly to ensure the compliance of safety regulation.</p> <p>PPE was provided for all employee according to each type of jobs. Safety shoes was provide twice a year for all process operator including mechanic. Monitoring of PPE usage can be demonstrated on document "Monitoring penggunaan APD" period January - August 2023 for each station.</p> <p>Mitigation plan to addres the H&S issue also develop by company through "Program Kerja Keselamatan dan Kesehatan Kerja Tahun 2023".</p> <p>Non Conformance:</p> <p>There are plantation operational activities for which risks and control action plans are not identified in the HIRAC document.</p>	
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		<p>Objective evidence:</p> <p>Based on field visit to the housing area and interview to the workers in Afdeling 1, it was known that there is a pick-up and drop-off activity for school children using a single-cabin Triton vehicle with an open cabin from the workers housing area (Afdeling 1) to the school location in Mantar Village and vice versa. However, there is no risk identification has been carried out and there is no risk control plan stated in the HIRAC document.</p>	
3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p>	<p>OHS work programme 2023 has been developed in "Program Kerja Keselamatan dan Kesehatan Kerja Tahun 2023".</p> <p>PT CAK and BPEJ has demonstrated the record of realization the OHS program 2023, among others:</p> <ul style="list-style-type: none"> - OHS and work environment socialization at mill and estate, socialization regarding basic of OHS and occupational illness - Socialization of hazardous waste handling according to OHS standard for warehouse personnel - First aid training - Fire prevention equipment monitoring - Monitoring of accident and occupational illness - Medical Checkup - Housekeeping monitoring - Fire drill - Hazard identification, risk assessment and risk control - PPE provision for workers mill and estate - OHS signboard provision - Production equipment monitoring 	Complied

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		<ul style="list-style-type: none"> - Safety and environment inspection - Safety committee (P2K3) meeting - Reporting of P2K3 activity to manpower office. <p>Based on field visit for spraying workers in block F30 Afdeling I PT CAK and block G23 Afdeling I PT BPEJ the risk impact probability was irritate and eyes disease, control by using appropriate PPE (eye wear/safety glasses, masker and handgloves) and regular training for sprayer workers.</p> <p>Dicipline of PPE usage monitoring regularly conducted by Estate management to ensure all workers use the appropriate PPE during working. Monitoring record present in "Checklist Pemeriksaan Alat Pelindung Diri PT BPEJ Afdeling 1" and "Checklist Pemeriksaan Alat Pelindung Diri PT CAK Afdeling 1 - 4". Sample seen for PPE monitoring of fertilizer workers, spraying workers and harvester period August 2023.</p> <p>Monitoring of emergency response and preparedness facilities, i.e: fire hydrant and fire prevention equipment. Based on field visit in Palm Oil Mill, the performance of hydrant was well function. Record of fire prevention equipment monitoring present in "Daftar Inventaris Alat Tanggap Darurat PT Borneo Persada Energy Jaya and PT Citra Agro Kencana" latest monitoring dated 1 August 2023. Fire fighting team and emergency response team has been formed as per "Satuan tugas pengendalian kebakaran lahan dan kebun dan kesiapsiagaan tanggap darurat PT Citra Agro Kencana and PT Borneo Persada Energy Jaya", latest updated on April 2023.</p> <p>Safety committee meeting has been done each month and the report of OSH activity was reported each quarter to Manpower office (Dinas Tenaga Kerja Provinsi Kalimantan Timur). Report verified for quarter 3 & 4 year 2022 and quarter 1 and 2 year 2023. For example report</p>	
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		quarter I and II 2023 has been submitted on 3 May 2023 and 20 July 2023 as per "Form Serah Terima".	
Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.			
3.7.1	(C) A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender- specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training.	<p>The company has provided a training programme for workers according to the identification of training needs. Training programme provide as per "Learning & Development Program 2023".</p> <p>Through its employee data (master of Employees) and training data personal records, HR Department will recommend the Estate and Mill to participate in a training program annually and will also evaluate the effectiveness of the training that has been followed.</p> <p>The training program is divided into several aspects: regular technical training for mandore/foreman, managerial and leadership training for staff, technical refreshment, operator certification training, Administration, Environments & OHS training.</p> <p>The training realization (ytd June 2023) based on the Learning & Development Program 2023, including:</p> <ul style="list-style-type: none"> - Training Mandor Tanaman II on January 2023, attend by 13 participants from PT BPEJ - Training Operator Wheel Loader on 1 – 2 March 2023, attend by operator PT CAK - OHS Frist Aid Training on 4 March 2023, attend by Paramedic PT CAK - Boiler Operator training (SIO Operator) on 6 – 11 March 2023, attend by boiler operator PT CAK - Training Mandor Tanaman III on 12 – 231 March 2023, attend by 24 participants from PT BPEJ 	Complied

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		<ul style="list-style-type: none"> - Training Klinik Kinerja mandor (harvesting, spraying, upkeep mandor) on 28 March 2023, attend by 12 participants from PT CAK and BPEJ - Training Harvesting Checking System on 28 March 2023, attend by 22 Participants from PT CAK and PT BPEJ (mandor, assistant, administration/clerk, KTU and head assistant) - Training Mentoring program PMT graduation on 26 April 2023, attend by 4 participants PT CAK (harvesting mandor, administration clerk and production clerk) - Training TPA (Childcare) on 8 May 2023, attend by 23 participants from PT CAK and PT BPEJ (KTU, cashier, TPA workers, Afdeling clerk) - Training Estate Monitoring Program for assistant on 10 – 11 May 2023, attend by 2 Assistant Afdeling of PT CAK - Workshop continues improvement on 19 May 2023, attend by Group manager and Mill Manager PT CAK - Training Fire mitigation and handling on 20 May 2023, attend by 22 participants from PT CAK and PT BPEJ (mandor, driver and emergency response team) - Water treatment plant training on 17 June 2023, attend by 11 participants from PT CAK (Assistant, sample boy, helper sterilizer, boiler station, analist, head assistant) - Training Mandor Tanaman IV on 17 – 30 June 2023, attend by 23 participants from PT CAK (mandor) - Training Management of Pump maintenance on 28 June 2023, attend by 22 participant from PT CAK (mechanics, electrical, process assistant, KCP assistant, sortation assistant) 	
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		<ul style="list-style-type: none"> - Training for scheme smallholders related to RSPO, HCV, HCS, pesticides handling, communication procedure on 25 August 2023, was attended by Petinggi, Ketua Adat, smallholders. 	
3.7.2	Records of training are maintained, where appropriate on an individual basis.	<p>The training realization based on the Learning & Development Program 2023 are as above indicator 3.7.1.</p> <p>Record training First Resources Learning and Development period 2023 (ytd June) are available.</p> <p>The company has also made recording for all trainings that have been attended by employees in the recording of "Personal Data Training".</p> <p>Some documents can be shown at the time of the audit as proof is: the Calendar Training document period 2023, the list of participants attending the trainees, and some photographs of the activities at the time of training.</p>	Complied
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.	<p>The unit of certification has conducted the training for personnel carrying out the task to the effective implementation of the SCCS, the evidence has shown during audit, for example:</p> <ul style="list-style-type: none"> - Indra Zulkarnain & Nunik W., Sustainability Department, has attend external training of Supply Chain Certification Training Course by David Ogg. on 19-20 July 2018. External Training of SCCS by Mutu Insitute on 21-22 December 2020. - Eska Arganita & Fajar Widya Darma, External Training SCCS by Mutu Insitute on 21-22 December 2020 and by David Ogg on 24 – 25 November 2022. - Eko Darmawanto, Sustainability Department, has attend internal training of SCCS on 2 August 2018, and refresh of SCCS Training on 28 December 2020. <p>Latest refreshment training for Citra Agro Kencana Mill personel has been conducted internally by Sustainability Dept. on 23 August 2023, attend by 16 participants. Evidence of training can be demonstrated</p>	Complied

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		during audit such as attendance list, training material and photo documentation. During interview with weighbridge Clerk and Mill Manager, confirmed that they have understanding on RSPO supply chain.	
<p>Criteria 3.8: Supply chain requirements for mills. Procedure note: all requirements are classified as Critical Indicators. However it will not contribute to suspension if there is more than 5 non-compliance within a principle)</p>			
3.8.1	<p>Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>	<p>PT Citra Agro Kencana uses RSPO Supply Chain Certification Standard module Mass Balance. Not Applicable</p>	Not Applicable
3.8.2	<p>Mass Balance Module A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	<p>PT Citra Agro Kencana – CAK POM has defined RSPO Supply Chain model Mass Balance Module (Module E – CPO Mill: Mass Balanced). With the implementation of Module E – CPO Mill: Mass Balanced, PT Citra Agro Kencana – CAK POM received FFB from own estate (Citra Agro Kencana Estate and PT Borneo Persada Energy Jaya) and other sources. The mill only claimed the FFB proportion from certified supply bases which comprise of company-own estate Citra Agro Kencana Estate and PT Borneo Persada Energy Jaya. The proportion of non-certified FFB comes from scheme smallholder and third-party supplier: - Koperasi Produsen Perkebunan Kelapa Sawit Uee Some</p>	Complied

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		<ul style="list-style-type: none"> - Koperasi Produsen Perkebunan Kelapa Sawit Tokeeten Teguh - PT Maha Karya Bersama - PT Borneo Surya Mining Jaya - PT Borneo Persada Prima Jaya - PT Marsam Citra Adiperkasa - PT Ketapang Hijau Lestari <p>All supplier is direct supplier, because they have their own plantation.</p>	
3.8.3	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>The estimated tonnage of certified CPO and PK that could potentially produce by PT. Citra Agro Kencana POM is recorded in RSPO Public Summary report, certificate and RSPO IT Platform.</p> <p>The mill has met registration and reporting requirement as it registered in RSPO IT Platform (PalmTrace) with ID number RSPO_PO1000014050.</p> <p>Below are the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year 2022/2023:</p> <p><u>Forecast volume (October 2023 – September 2024)</u></p> <p>FFB : 136,192 MT CPO : 35,410 MT (OER: 26.00%) PK : 5,448 (KER: 4.00%)</p> <p><u>Actual production volume (October 2022 – August 2023)</u></p> <p>FFB: 107,151 MT CPO: 27,649 MT (OER 25.80%) PK: 4,384 MT (KER 4.09%)</p> <p><u>Actual sold volume as RSPO certified (October 2022 – August 2023)</u></p> <p>CPO: - PK: 3,863 MT</p>	Complied

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3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	<p>PT Citra Agro Kencana POM is subsidiary of First Resources Limited, a member of RSPO, with RSPO membership No. 1-0047-08-000-00 since 10 March 2008.</p> <p>PT Citra Agro Kencana – CAK POM has been registered in the RSPO IT Platform account number RSPO_PO1000014050 for Citra Agro Kencana POM.</p> <p>PT Citra Agro Kencana POM has meet all registration and reporting requirements especially use PalmTrace to sell CSPK physically.</p>	Complied
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill’s procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBS including ensuring no contamination in the IP mill. 	<p>PT Citra Agro Kencana - CAK POM demonstrates Standard Operating Procedures which complete and up to date covering the implementation of all the elements in RSPO Supply Chain requirements.</p> <p>PT Citra Agro Kencana - CAK POM can demonstrate procedures, such as:</p> <ol style="list-style-type: none"> 1. <i>"Mekanisme Rantai Pasok RSPO"</i> FR.CSM.MRPR Rev.01 dated 22 April 2021 which is remain unchanged from the verification during the previous audit (initial certification). The procedures cover traceability of palm products (CPO and PK) since receiving of fresh fruit bunches from Citra Agro Kencana Estate and external supplier (direct and indirect sources), processing of up to shipping of CPO and PK as well as Daily production report CAK POM. <p>The procedure also regulates the internal audit by Corporate Sustainability. Traceability records are to be kept for 10 years. The SOP Traceability covers responsibility for implementation of RSPO Supply Chain Module E: CPO Mills Mass Balance.</p> <p>Section 6 Roles and Responsibility explains <u>Corporate Sustainability</u>: responsible for developing supply chain certification standard in First Resources Group, ensure this procedure in line with traceability norm and acceptable sustainability norm, to review this procedure implementation, verifies the compliance and PIC’s commitment</p>	Complied

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		<p>periodically during RSPO Internal Audit, conduct SCC supplier validation verification, prepare UML list. <u>Marketing Region</u>: Ensure RSPO certificate for sales and purchase of RSPO product, ensure receiving and shipping of RSPO product's administration is complete, to report to CB in case of RSPO product projected overproduction, prepare MB calculation, prevent double accounting, update real stock and credit RSPO. <u>Corporate Mill</u>: Monitor the implementation of supply chain certification, to report to Marketing Region and Corporate Sustainability if projected overproduction. <u>Mill Weighbridge Officer</u>: To prepare marking to identify FFB status for RSPO certification/other certification/non-sustainable, ensure RSPO delivery as per Delivery Order/Purchase Contract from Marketing Region.</p> <p>2. Work Instruction General Corporate Communication No.WI-M-OP-001 dated 9 November 2018. The work instruction describe requirement of RSPO Market Communication and Claims. This document is also remain unchanged by the time of the audit although the new revision of the RSPO rules market communication and claim 2022 was released but not become effective until October 2023.</p> <p>PT Citra Agro Kencana – Citra Agro Kencana POM is able to demonstrate complete and up-to-date records and report demonstrating compliance with the supply chain's general requirement and modular requirement, including training records (see indicator 3.7.3).</p> <p>During audit, PIC (Mill Manager) is able to demonstrate sufficient knowledge and understanding on RSPO supply chain implementation for palm oil mill.</p>	
3.8.6	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p>	<p>As per Procedure of Traceability "(FR.CSOP.MRP.016 "Mekanisme Rantai Pasok") dated 9 December 2019 and "Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO</p>	Complied

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	<ul style="list-style-type: none"> a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. b) Effectively implements and maintains the standard requirements within its organisation. <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>No.FR.CSM.MRPR Rev.01 dated 22 April 2021, Corporate Sustainability conducted internal audit to ensure implementation and administration are comply to the requirement in RSPO Supply Chain Certification system, RSPO Supply Chain certification standard and the RSPO Market Communications and Claims and RSPO P&C (supply chain indicator). Internal audit shall be conducted once a year. Internal audit 2023 has been conducted on 22 – 24 May 2023 (integrated with RSPO P&C).</p> <p>There are 2 non-conformity has raised during audit, and company has stated Corrective Action Plan (CAP) for NCR Closure, based on document review all nonconformance has been closed by the management on 26 June 2023. Non conformity is related to indicator 7.3.2 waste management and 6.7.2 emergency equipment monitoring; no nonconformity raised related to RSPO supply chain.</p> <p>Management review is conducted once a year, latest conducted in January 2023 has discussed one of them related to internal audit period 2022. For internal audit result in May 2023 will be subjected to Management review 2024 (planed in January 2024).</p>	
3.8.7	<p>Purchasing and Goods In</p> <ul style="list-style-type: none"> i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents. 	<p>PT Citra Agro Kencana POM has demonstrated SOP of Supply Chain (FR.CSM.MRPR Rev.01), chapter 5.1 indicates the Weighbridge Clerk has responsibility to input data, marking FFB status (certified/non sustainable) and print weighbridge card based on "Surat Pengantar TBS". Corporate sustainability informed marketing region, KTU (Kepala Tata Usaha) and Group Manager the validity of RSPO certificate.</p> <p>PT Citra Agro Kencana POM receive FFB from certified and non-certified source. Certified source consist of own estate: Citra Agro Kencana Esatate and PT Borneo Persada Energy Jaya Estate. The proportion of Non-certified FFB comes from scheme smallholder and third-party supplier:</p> <ul style="list-style-type: none"> - Koperasi Produsen Perkebunan Kelapa Sawit Uee Some 	Non-compliance

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		<ul style="list-style-type: none"> - Koperasi Produsen Perkebunan Kelapa Sawit Tokeeten Teguh - PT Maha Karya Bersama - PT Borneo Surya Mining Jaya - PT Borneo Persada Prima Jaya - PT Marsam Citra Adiperkasa - PT Ketapang Hijau Lestari <p>Document "Surat Pengantar TBS" (FFB Delivery Note) and Kartu Timbangan (Weighbridge Card) described identity and location of FFB source and other item required e.g.</p> <p>Certified FFB:</p> <p><u>Citra Agro Kencana Estate</u></p> <ul style="list-style-type: none"> • FFB delivery notes "Surat Pengantar TBS" dated 5/9/2023 from Division II, block E20, E21– total bunches: 625 bunches, vehicle number KT8714YY. Weighbridge ticket "Kartu Timbangan No.CK1-20230900871" dated 5 Sept 2023; SPB No.09042 nett weight 6,630 kg; vehicle number KT8714YY; Driver: Leonardus Jefri; RSPO certificate No.RSPO770776, supply chain module MB. • FFB delivery notes "Surat Pengantar TBS" dated 5/9/2023 from Division III, block J22, J21– total bunches: 375 bunches, vehicle number KT8835YY. Weighbridge ticket "Kartu Timbangan No.CK1-20230900896" dated 5 Sept 2023; SPB No.09051 nett weight 3,950 kg; vehicle number KT8835YY; Driver: Yulius Taek; RSPO certificate No.RSPO770776, supply chain module MB. <p><u>PT Borneo Persada Energy Jaya</u></p> <ul style="list-style-type: none"> • FFB delivery note: "Surat Pengantar TBS" dated 19/08/2023 from PT Borneo Persada Energy Jaya, Division I, Block C-04, FFB amount 579 bunches, Vehicle Number KT8640YY, Driver: Novendi; Weighbridge 	
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		<p>Ticket "Kartu Timbangan" No. CK1-20230803811 dated 19/08/2023, From PT Borneo Persada Energy Jaya, SPB No. 08161, net weight 8,050 kg, vehicle number KT8640YY, driver: Novendi, RSPO Certificate No: No.RSPO770776, supply chain module MB.</p> <ul style="list-style-type: none"> FFB delivery note: "Surat Pengantar TBS" dated 05/09/2023 from PT Borneo Persada Energy Jaya, Division I, Block G-20, FFB amount 595 bunches, Vehicle Number KT8219YJ, Driver: Abrahamsa; Weighbridge Ticket "Kartu Timbangan" No. CK1-20230900824 dated 05/09/2023, From PT Borneo Persada Energy Jaya, SPB No. 09021, net weight 9,850 kg, vehicle number KT8219YJ, driver: Abrahamsa, RSPO Certificate No: No.RSPO770776, supply chain module MB. <p>Non-certified FFB:</p> <ul style="list-style-type: none"> FFB delivery note: "Surat Pengantar TBS" dated 05/09/2023 from PT Borneo Persada Energy Jaya, Division II, Block K-19, FFB amount 572 bunches, Vehicle Number KT8712YY, Driver: Mardianto; Weighbridge Ticket "Kartu Timbangan" No. CK1-20230900810 dated 05/09/2023, From PT Borneo Persada Energy Jaya, SPB No. 09010, net weight 7,400 kg, vehicle number KT8712YY, driver: Mardianto. FFB delivery note: "Surat Pengantar Buah Sawit", No. MCA-III/SPBS dated 6 June 2023 From PT Marsam Citra Adiperkasa, driver: Junaidi; Weighbridge ticket "Tiket Timbangan No.CK1-20230600903" dated 07/06/2023; nett weight 6,320 kg; SPB No. 06019; vehicle number ATM118, Driver: Junaidi. FFB delivery note: "Surat Pengantar TBS" dated 04/09/2023 from PT Borneo Persada Prima Jaya, Division I, Block A5, FFB amount 820 bunches, Vehicle Number KT8642ZC, Driver: Gusti H.; Weighbridge Ticket "Kartu Timbangan" No. CK1-20230900761 dated 05/09/2023, From PT Borneo Persada Prima Jaya, SPB No. 09021, nett weight 8,130 kg, vehicle number KT8642ZC, driver: Gusti H. 	
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		<ul style="list-style-type: none"> • FFB delivery note: "Surat Pengantar TBS" dated 04/09/2023 from PT Maha Karya Bersama, Division I, Block A5, FFB amount 5,790 kg, Vehicle Number KT8083YY, Driver: Abraham M.; Weighbridge Ticket "Kartu Timbangan" No. CK1-20230900768 dated 05/09/2023, From PT Maha Karya Bersama, SPB No. 09021, nett weight 5,750 kg, vehicle number KT8083YY, driver: Abraham M. <p>Since latest audit recertification there is no overproduction reported to CB, it is also confirmed during this surveillance 1 assessment that there is no overproduction according to production data of estate and mill.</p> <p>PT Citra Agro Kencana POM monitors the status of supplied raw material from certified and non-certified sources through Book Keeping Mass Balance system in three-monthly balance. In case on non-conforming raw material entering the process, Citra Agro Kencana POM has the mechanism to handle non-conforming material and/or document. Citra Agro Kencana POM demonstrated the simulation on recall of non-conforming material.</p> <p>Non conformance:</p> <p>Based on document review, it was known that there is a differences in the production data of FFB receipts at Mill and the Plasma BPEJ Quarterly Production data for period April – June 2023.</p> <p>Objective Evidence:</p> <p>Bases on document review namely document "Laporan Triwulan Plasma PT BPEJ, Laporan Produksi Plasma BPEJ dan Laporan TBS Plasma diterima di PKS period April – June 2023", there is differences of FFB tonnage 546.28MT FFB of Plasma BPEJ (non certified) where the plasma TBS report data received at Mill is greater than PT BPEJ's actual plasma production (Laporan Triwulan Plasma PT BPEJ 1,121.21 MT). So there</p>	
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		<p>are 546.28 MT of FFB which should be FFB of PT BPEJ Estate (certified) recorded as PT BPEJ Plasma Plantation FFB (non certified).</p>	
<p>3.8.8</p>	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ol style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number. 	<p>Since latest initial certification audit until audit ASA1 11/09/2023 there is no CPO sold as RSPO certified. All certified CPO sold as conventional/non certified. All PK certified RSPO was sold to Citra Agro Kencana KCP which is one location with Citra Agro Kencana Palm Oil Mill; PK deliver through conveyor/fan. PK delivery was record in Delivery Form or Berita Acara Serah Terima Barang.</p> <p>Sample seen of delivery form/Nota Pengeluaran PK from Citra Agro Kencana POM to Citra Agro Kencana KCP:</p> <ul style="list-style-type: none"> • Nota Pengeluaran PK (Palm Kernel) No. 002/CAK-KCP/PK-RSPO/VII/2023/2407 dated 24 July 2023, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 20,941 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor • Nota Pengeluaran PK (Palm Kernel) No. 002/CAK-KCP/PK-RSPO/VII/2023/1907 dated 19 July 2023, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 40,215 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor • Nota Pengeluaran PK (Palm Kernel) No. 002/CAK-KCP/PK-RSPO/VII/2023/2007 dated 20 July 2023, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 45,230 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor • Nota Pengeluaran PK (Palm Kernel) No. 001/CAK-KCP/PK-RSPO/V/2023/2007 dated 29 May 2023, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 15,291 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor 	<p>Complied</p>

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		<ul style="list-style-type: none"> • Nota Pengeluaran PK (Palm Kernel) No. 001/CAK-KCP/PK-RSPO/V/2023/3005 dated 30 May 2023, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 33,992 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor • Nota Pengeluaran PK (Palm Kernel) No. 002/CAK-KCP/PK-RSPO/VI/2023/2507 dated 25 July 2023, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 31,627 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor • Nota Pengeluaran PK (Palm Kernel) No. 002/CAK-KCP/PK-RSPO/VI/2023/2607 dated 26 July 2023, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 60,096 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor • Nota Pengeluaran PK (Palm Kernel) No. 003/CAK-KCP/PK-RSPO/VIII/2023/1308 dated 13 Aug 2023, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 25,087 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor • Nota Pengeluaran PK (Palm Kernel) No. 003/CAK-KCP/PK-RSPO/VIII/2023/1408 dated 14 Aug 2023, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 53,431 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor 	
3.8.9	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding</p>	<p>PT. Citra Agro Kencana POM not outsource its milling activities however operate subcontractor for CPO transporter. The appointed outsourced company is PT Jaya Harapan Nusa Sejahtera, Ledy Lisa Kiling, PT Berkat Karimar Mandiri.</p> <p>PT. Citra Agro Kencana POM having legal ownership of material being</p>	Complied

	<p>the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>transported by appointed outsourced companies.</p> <p>PT. Citra Agro Kencana POM have a contract agreement with transporter as below:</p> <ul style="list-style-type: none"> - "Surat Perjanjian Pengangkutan CPO & CPKO Nomor: CAK/130/SPJP/XII-22" dated 30/12/2022 between PT Citra Agro Kencana and PT Jaya Harapan Nusa Sejahtera. - "Surat Perjanjian Pengangkutan CPO Nomor: CAK/007/SPJP/II-23/Log" dated 02/03/2023 between PT Citra Agro Kencana and Ledy Lisa Kiling. - "Surat Perjanjian Pengangkutan CPO & CPKO Nomor: CAK/018/SPJP/II-23/DIR" dated 28/02/2023 between PT Citra Agro Kencana and PT Berkas Karimar Mandiri. <p>Contract agreement are signed and enforceable by both parties. According to contract agreement article 11 or 16 "Penerapan Sistem Kerja" point 1 stated that "<i>Pihak kedua harus memberikan akses kepada pihak pertama dan/atau pihak ketiga yang ditunjuk oleh pihak pertama untuk melakukan verifikasi operasional, system dan informasi lainnya terkait dengan penerapan system sustainability dengan pemberitahuan terlebih dahulu sebelumnya</i>" – The second party must provide access to the first party and/or third parties appointed by the first party to verify operations, systems and other information related to the implementation of the sustainability system with prior notification.</p> <p>PT Citra Agro Kencana POM has a procedure to control the outsourced transporter through RSPO supply chain procedure FR.CSM.MRPR Rev.01 dated 22 April 2021. Communication to transporter regarding the SOP of RSPO supply chain has been conducted on 24 Oct 2022 by email corporate to transporter.</p> <p>Internal control for CPO and PK delivery by transporter has made as well with administration control before and during transport the CPO and PK.</p>	
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		<p>Document for transport CPO and PK was sighted during audit: Delivery order slip, Loading Card (CPO), seal number, tank checking by security. During audit can be demonstrated that internal control has been implemented accordingly.</p>																	
<p>3.8.10</p>	<p>The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.</p>	<p>PT Citra Agro Kencana POM has recorded name and contact detail of all contractors, as follows:</p> <table border="1" data-bbox="1133 616 1989 1380"> <thead> <tr> <th data-bbox="1133 616 1346 687">Name of Transporter</th> <th data-bbox="1346 616 1574 687">Address</th> <th data-bbox="1574 616 1778 687">Contact Person</th> <th data-bbox="1778 616 1989 687">Phone Number</th> </tr> </thead> <tbody> <tr> <td data-bbox="1133 687 1346 911">PT Berkat Karimar Mandiri</td> <td data-bbox="1346 687 1574 911">Galeri Niaga mediterania Blok N-8i, Jl. Pantai Indah Utara II PIK, Kota Adm. Jakarta Utara, Prov. DKI Jakarta</td> <td data-bbox="1574 687 1778 911">Riko Widjaja</td> <td data-bbox="1778 687 1989 911">***</td> </tr> <tr> <td data-bbox="1133 911 1346 1134">PT Jaya Harapan Nusa Sejahtera</td> <td data-bbox="1346 911 1574 1134">Jl. Siak II No. 98 RT 003 RW 003, Kel. Labuh Baru Barat, kec. Payung Sekaki, Kota Pekanbaru, prov. Riau</td> <td data-bbox="1574 911 1778 1134">Johan Arifin</td> <td data-bbox="1778 911 1989 1134">***</td> </tr> <tr> <td data-bbox="1133 1134 1346 1380">Ledy Lisa Kiling</td> <td data-bbox="1346 1134 1574 1380">Kampung Bermai, RT 002, Kel. Berman, Kec. Damai, RT 002, Kel. Berman, Kec. Damai, Kabupaten Kutai Barat, Prov. Kalimantan Timur</td> <td data-bbox="1574 1134 1778 1380">Ledy Lisa Kiling</td> <td data-bbox="1778 1134 1989 1380">***</td> </tr> </tbody> </table>	Name of Transporter	Address	Contact Person	Phone Number	PT Berkat Karimar Mandiri	Galeri Niaga mediterania Blok N-8i, Jl. Pantai Indah Utara II PIK, Kota Adm. Jakarta Utara, Prov. DKI Jakarta	Riko Widjaja	***	PT Jaya Harapan Nusa Sejahtera	Jl. Siak II No. 98 RT 003 RW 003, Kel. Labuh Baru Barat, kec. Payung Sekaki, Kota Pekanbaru, prov. Riau	Johan Arifin	***	Ledy Lisa Kiling	Kampung Bermai, RT 002, Kel. Berman, Kec. Damai, RT 002, Kel. Berman, Kec. Damai, Kabupaten Kutai Barat, Prov. Kalimantan Timur	Ledy Lisa Kiling	***	<p>Complied</p>
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3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	Based on interview with the Mill Manager showed that there were no new contractors. According to procedure of supply chain FR.CSOP.MRP.016 which remain unchanged from the previous audit, company will inform the CB if any new contractor used for the physical handling of RSPO certified oil palm products.	Complied
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>	<p>The organization has maintained accurate, complete, up-to-date and accessible records and reports covering all aspects of RSPO Supply Chain requirements, as evident in:</p> <ul style="list-style-type: none"> - FFB delivery note - Weigbridge ticket for FFB receiving, CPO and PK delivery - CPO/PK Delivery note - Delivery Order - Sales contract - Shipping Announcement - Mass balance report - Internal audit RSPO SCCS and Management review <p>The procedure of RSPO supply chain FR.CSM.MRPR Rev.01, requires that all records and reports related to traceability and book keeping are retained for a period of 10 years.</p> <p>All receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK are record and balance in a three-monthly basis, as evidence in "Mass Balance Report Citra Agro Kencana POM" period 2022/2023: October – December, January – March, April – June, July – ytd September.</p> <p>All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios/actual production of CPO and PK.</p>	Complied

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		<p>According to Mass balance Report 2022/2023, Citra Agro Kencana POM only deliver Mass Balance sales from a positive stock.</p>																			
<p>3.8.13</p>	<p>Extraction Rate The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	<p>The organization is able to provided estimate volume of CPO and PK in a year period as in Budget FY2022/2023 Production FFB, CPO and PK. The organization also keep an up to date record of the FFB volume received, CPO and PK produced over a period of twelve (12) month, as in Rekapitulasi Produksi TBS, CPO dan PK PT Citra Agro Kencana POM. OER and KER are estimated based on associated inputs and upon past experience (previous year FFB, CPO and PK production). The site has set OER for budget 2023/2024 (Oct 2023 – Sept 2024) as 26.00% and KER as 4.00 %. Budget certified FFB process 2023/2024: certified 136,192 MT. Budget certified CPO production 2023/2024: 35,410 MT Budget certified PK production 2023/2024: 5,448 MT Realization of CPO and PK production since latest 12 month (October 2022 – August 2023) as below:</p> <table border="1" data-bbox="1137 954 1693 1399"> <thead> <tr> <th>Description</th> <th>Realization</th> </tr> </thead> <tbody> <tr> <td>FFB Certified</td> <td>107,151 MT</td> </tr> <tr> <td>FFB Non Certified</td> <td>107,151 MT</td> </tr> <tr> <td>CPO Certified</td> <td>27,649 MT</td> </tr> <tr> <td>CPO Non Certified</td> <td>46,702.88 MT</td> </tr> <tr> <td>PK Certified</td> <td>4,384 MT</td> </tr> <tr> <td>PK Non Certified</td> <td>7,409.35 MT</td> </tr> <tr> <td>OER</td> <td>25.80 %</td> </tr> <tr> <td>KER</td> <td>4.09 %</td> </tr> </tbody> </table>	Description	Realization	FFB Certified	107,151 MT	FFB Non Certified	107,151 MT	CPO Certified	27,649 MT	CPO Non Certified	46,702.88 MT	PK Certified	4,384 MT	PK Non Certified	7,409.35 MT	OER	25.80 %	KER	4.09 %	<p>Complied</p>
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3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	<p>The actual conversion ratio is monitored on daily basis through sounding result and documented in daily report. PT. Citra Agro Kencana POM is able to demonstrate the work instruction for analysis of oil content. Sample seen on document of "Laporan Harian Produksi". Based on Laporan Harian Produksi dated 31 August 2023, the sounding result and production report shows that actual conversion ratios from FFB into CPO are:</p> <ul style="list-style-type: none"> - OER dated 31 Aug 2023: 26.46%, ytd 31 Aug 2023: 26.57% - KER dated 31 Aug 2023: 4.14%, ytd Aug 2023: 4.39% 	Complied																																										
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	Not applicable. PT Citra Agro Kencana POM implementing Mass Balance Model for Supply Chain.	Not Applicable																																										
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>PT. Citra Agro Kencana POM has made shipping announcement inside PalmTrace transaction, sample seen for period October 2022 – August 2023:</p> <table border="1" data-bbox="1133 1075 1951 1398"> <thead> <tr> <th>Transaction ID</th> <th>Buyer</th> <th>Product</th> <th>Supply Chain Model</th> <th>Volume*</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>TR-1b03af83-a191</td> <td>PT CAK (KCP)</td> <td>CSPK</td> <td>MB</td> <td>12.78</td> <td>Confirmed</td> </tr> <tr> <td>TR-cc15e620-44a6</td> <td>PT CAK (KCP)</td> <td>CSPK</td> <td>MB</td> <td>53.43</td> <td>Confirmed</td> </tr> <tr> <td>TR-553ea9a6-9a8c</td> <td>PT CAK (KCP)</td> <td>CSPK</td> <td>MB</td> <td>25.08</td> <td>Confirmed</td> </tr> <tr> <td>TR-4041148b-28bd</td> <td>PT CAK (KCP)</td> <td>CSPK</td> <td>MB</td> <td>12.88</td> <td>Confirmed</td> </tr> <tr> <td>TR-f2f734f0-492b</td> <td>PT CAK (KCP)</td> <td>CSPK</td> <td>MB</td> <td>46.09</td> <td>Confirmed</td> </tr> <tr> <td>TR-c827b3b8-f7f0</td> <td>PT CAK (KCP)</td> <td>CSPK</td> <td>MB</td> <td>57.01</td> <td>Confirmed</td> </tr> </tbody> </table>	Transaction ID	Buyer	Product	Supply Chain Model	Volume*	Status	TR-1b03af83-a191	PT CAK (KCP)	CSPK	MB	12.78	Confirmed	TR-cc15e620-44a6	PT CAK (KCP)	CSPK	MB	53.43	Confirmed	TR-553ea9a6-9a8c	PT CAK (KCP)	CSPK	MB	25.08	Confirmed	TR-4041148b-28bd	PT CAK (KCP)	CSPK	MB	12.88	Confirmed	TR-f2f734f0-492b	PT CAK (KCP)	CSPK	MB	46.09	Confirmed	TR-c827b3b8-f7f0	PT CAK (KCP)	CSPK	MB	57.01	Confirmed	Complied
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		TR-5a3aedc8-a3cb	PT CAK (KCP)	CSPK	MB	59.05	Confirmed
		TR-e30d79b-073f	PT CAK (KCP)	CSPK	MB	57.29	Confirmed
		TR-cef36154-9b2f	PT CAK (KCP)	CSPK	MB	27.86	Confirmed
		TR-d84f3b15-666d	PT CAK (KCP)	CSPK	MB	65.53	Confirmed
		TR-3d1b11b1-99c4	PT CAK (KCP)	CSPK	MB	95.75	Confirmed
		TR-19545b58-ad5c	PT CAK (KCP)	CSPK	MB	4.26	Confirmed
		TR-7648fede-9a2f	PT CAK (KCP)	CSPK	MB	79.79	Confirmed
		TR-b237ac30-f0c3	PT CAK (KCP)	CSPK	MB	60.23	Confirmed
		TR-833f648c-7dbd	PT CAK (KCP)	CSPK	MB	95.57	Confirmed
		TR-3396ec95-b35a	PT CAK (KCP)	CSPK	MB	51.14	Confirmed
		TR-f66e212a-a746	PT CAK (KCP)	CSPK	MB	53.22	Confirmed
		TR-cca882b7-5dca	PT CAK (KCP)	CSPK	MB	70.69	Confirmed
		TR-078700cc-d525	PT CAK (KCP)	CSPK	MB	60.09	Confirmed
		TR-f5a3d323-4af1	PT CAK (KCP)	CSPK	MB	31.62	Confirmed
		TR-9e987087-83ab	PT CAK (KCP)	CSPK	MB	27.59	Confirmed
		TR-1df44fa3-0afd	PT CAK (KCP)	CSPK	MB	20.94	Confirmed
		TR-a912048b-cdad	PT CAK (KCP)	CSPK	MB	55.21	Confirmed
		TR-4a2893e5-e8eb	PT CAK (KCP)	CSPK	MB	43.26	Confirmed
		TR-0885b2f9-dd38	PT CAK (KCP)	CSPK	MB	45.23	Confirmed
		TR-36d87db5-b36b	PT CAK (KCP)	CSPK	MB	40.22	Confirmed
		TR-7b106de7-57dd	PT CAK (KCP)	CSPK	MB	60.17	Confirmed
		TR-0fa6a6a8-cf06	PT CAK (KCP)	CSPK	MB	80.23	Confirmed
		TR-ac04e419-0bd4	PT CAK (KCP)	CSPK	MB	52.32	Confirmed
		TR-cacd09dd-1ef4	PT CAK (KCP)	CSPK	MB	59.54	Confirmed
		TR-639a91d5-abe7	PT CAK (KCP)	CSPK	MB	57.42	Confirmed

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		TR-310ad2c3-74c6	PT CAK (KCP)	CSPK	MB	55.81	Confirmed
		TR-8d957bde-18fa	PT CAK (KCP)	CSPK	MB	60.12	Confirmed
		TR-a4248b55-f871	PT CAK (KCP)	CSPK	MB	45.36	Confirmed
		TR-df86a6e8-9d27	PT CAK (KCP)	CSPK	MB	43.1	Confirmed
		TR-e01dea5f-2188	PT CAK (KCP)	CSPK	MB	48.63	Confirmed
		TR-db7e0797-c090	PT CAK (KCP)	CSPK	MB	41.12	Confirmed
		TR-4f571cad-3dd1	PT CAK (KCP)	CSPK	MB	40.26	Confirmed
		TR-78dfe409-f577	PT CAK (KCP)	CSPK	MB	100.22	Confirmed
		TR-20f53132-bc37	PT CAK (KCP)	CSPK	MB	97.19	Confirmed
		TR-54fe4b77-36ba	PT CAK (KCP)	CSPK	MB	40.21	Confirmed
		TR-e82c3a51-2b25	PT CAK (KCP)	CSPK	MB	96.19	Confirmed
		TR-54fd0dfb-09d2	PT CAK (KCP)	CSPK	MB	90.2	Confirmed
		TR-5d9678b1-d48a	PT CAK (KCP)	CSPK	MB	42.78	Confirmed
		TR-cf6a4a2d-878d	PT CAK (KCP)	CSPK	MB	0.61	Confirmed
		TR-724235d1-0271	PT CAK (KCP)	CSPK	MB	9.33	Confirmed
		TR-d8ad5e58-f590	PT CAK (KCP)	CSPK	MB	21.45	Confirmed
		TR-d0b6a29f-31d4	PT CAK (KCP)	CSPK	MB	36.29	Confirmed
		TR-d9c7a3ae-933a	PT CAK (KCP)	CSPK	MB	14	Confirmed
		TR-5b2f6de1-c99e	PT CAK (KCP)	CSPK	MB	44.95	Confirmed
		TR-c61a30fb-e1b8	PT CAK (KCP)	CSPK	MB	54.61	Confirmed
		TR-463c2674-c2ec	PT CAK (KCP)	CSPK	MB	79.04	Confirmed
		TR-2be9bcd2-82a6	PT CAK (KCP)	CSPK	MB	75.41	Confirmed
		TR-3733a4aa-f292	PT CAK (KCP)	CSPK	MB	94.24	Confirmed
		TR-43482a6b-d0a3	PT CAK (KCP)	CSPK	MB	65.32	Confirmed
		TR-d9998c3f-da1a	PT CAK (KCP)	CSPK	MB	85.2	Confirmed

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		TR-736725c1-713f	PT CAK (KCP)	CSPK	MB	70.23	Confirmed
		TR-934a5460-511f	PT CAK (KCP)	CSPK	MB	43.19	Confirmed
		TR-6c5e7ab1-d43d	PT CAK (KCP)	CSPK	MB	64.21	Confirmed
		TR-0b7978e1-39bd	PT CAK (KCP)	CSPK	MB	10.27	Confirmed
		TR-72bfa903-0a0d	PT CAK (KCP)	CSPK	MB	55.44	Confirmed
		TR-705b843f-31b5	PT CAK (KCP)	CSPK	MB	22.11	Confirmed
		TR-f0b66a61-85b8	PT CAK (KCP)	CSPK	MB	78.19	Confirmed
		TR-203bf057-18ef	PT CAK (KCP)	CSPK	MB	46.31	Confirmed
		TR-2690b77a-be4e	PT CAK (KCP)	CSPK	MB	33.99	Confirmed
		TR-c23d06eb-42ad	PT CAK (KCP)	CSPK	MB	15.29	Confirmed
		TR-0ccc9b00-d169	PT CAK (KCP)	CSPK	MB	42.11	Confirmed
		TR-054eb2f2-5492	PT CAK (KCP)	CSPK	MB	50.84	Confirmed
		TR-5d257ba8-f944	PT CAK (KCP)	CSPK	MB	48.92	Confirmed
		TR-5173fe23-09b4	PT CAK (KCP)	CSPK	MB	14.28	Confirmed
		TR-c018b409-144b	PT CAK (KCP)	CSPK	MB	51.58	Confirmed
		TR-5d988c3b-aa83	PT CAK (KCP)	CSPK	MB	30.26	Confirmed
		TR-85cb6ea1-e199	PT CAK (KCP)	CSPK	MB	45.95	Confirmed
		TR-c25ce4be-a58b	PT CAK (KCP)	CSPK	MB	42.24	Confirmed
		TR-388cf91a-b803	PT CAK (KCP)	CSPK	MB	36.85	Confirmed
		TR-2c1e2d18-17f2	PT CAK (KCP)	CSPK	MB	53.27	Confirmed
		TR-4de2795d-126d	PT CAK (KCP)	CSPK	MB	64.03	Confirmed
		<p>PT. Citra Agro Kencana POM made remove RSPO certified CSPO from their PalmTrace account with volume remove: 21,799 MT CSPO; Stock removed for CSPO sold as coventional. The evidence of remove transaction can be demonstrated on the palmtrace transaction with transaction ID: ST-TR-6946c373-6c41.</p>					

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3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>PT. Citra Agro Kencana POM has not made claims regarding the support of RSPO certified oil palm products. However the organization aware about the RSPO Rules on Market Communications and Claims.</p>	Complied
General corporate communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.</p>	<p>First Resources Limited, the parent company of PT. Citra Agro Kencana is highlighting their commitment to the principles of RSPO "First Resources is committed to the production of sustainable palm oil". As an RSPO member, we are committed to adopting the RSPO P&C. As of December 2022, we have received RSPO certifications for eight of our subsidiaries covering six mills and more than 49,000 hectares (approximately 34% from nucleus planted area) of plantations in the province of Riau and East Kalimantan. In addition, our bulking station, kernel crushing plant and one of our processing units are certified against the RSPO Supply Chain Certification Standard".</p> <p>The corporate communication in the website can be found at http://www.first-resources.com/.</p>	Complied
4.2	<p>In corporate communications a member is allowed to:</p> <ul style="list-style-type: none"> • Display its RSPO membership status • Display the RSPO web address (www.rspo.org) • State that the member supports the work of the RSPO • State the member's history with regard to the RSPO. • Use the RSPO trademark to promote its membership of the RSPO. <p>Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.</p>	<p>First Resources Limited, in its website:</p> <ol style="list-style-type: none"> a. Display its RSPO membership status: First Resources Limited stated "As an RSPO member, we are committed to adopting the RSPO P&C. As of December 2022, we have received RSPO certifications for eight of our subsidiaries covering six mills and more than 49,000 hectares (approximately 34% from nucleus planted area) of plantations in the province of Riau and East Kalimantan". b. Display the RSPO web address: No, First Resources Limited did not display the RSPO web address. c. State the member supports the work of the RSPO: Not in direct manner. In the website, First Resources Limited stated that the organization is a member of RSPO and are committed to adopting 	Complied

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		<p>its principles and criteria; and stated the organization currently working towards achieving RSPO certifications for kernel crusher and the rest of mill and plantations by 2026.</p> <p>d. State the member’s history with regards to the RSPO: Yes. In the website, First Resources Limited stated As of December 2022, we have received RSPO certifications for eight of our subsidiaries covering six mills and more than 49,000 hectares (approximately 34% from nucleus planted area) of plantations in the province of Riau and East Kalimantan. In addition, our bulking station, kernel crushing plant and one of our processing units are certified against the RSPO Supply Chain Certification Standard. The organization are currently working towards achieving RSPO certifications for the rest of our mill and plantations by 2026.</p> <p>Use of RSPO Trademark to promote its membership of the RSPO: No, First Resources Limited did not use RSPO trademark in its corporate communication in the website.</p>	
4.3	In corporate communications RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	First Resources Limited did not display its RSPO membership status. It is clear that the statement did not lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	Not Applicable
4.4	Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member’s own products.	First Resources Limited did not display its RSPO membership status. It is clear that the statement are clear and did not mislead consumers or other stakeholders as to the certified content of oil palm products in the First Resources Limited own products.	Not Applicable
4.5	Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.	First Resources Limited did not display its RSPO Corporate Logo in any document.	Not Applicable
Business to business communications			

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5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	There was no use of RSPO trademark and/or RSPO corporate logo in business to business communication related to RSPO certified product; between PT. Citra Agro Kencana and their buyers.	Not Applicable
5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	Product communications made under sales agreement (purchase contract), commercial invoice and Certification declaration. Stated in sales documents that the product they sold is RSPO Certified model MB. PT Citra Agro Kencana stated the supply chain model and certificate number, e.g. in Sales/Purchase contract, Commercial invoice, delivery note.	Complied
5.3	<p>Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options:</p> <p>a) If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer’s SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation.</p> <p>b) If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.</p>	<p>PT. Citra Agro Kencana – Citra Agro Kencana POM is not a distributor and/or wholesaler.</p> <p>Not applicable.</p>	Not Applicable
5.4	<p>A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not eligible for a product-specific under RSPO rules. The end product must not be labelled as certified or sold in such a way that implies RSPO certification.</p> <p>For example, a retailer or food service company may require a breakdown of all palm based ingredients within an end product and the certified status</p>	<p>PT. Citra Agro Kencana POM is not producing or selling end-product to consumer. No labelling on product whatsoever.</p> <p>Not applicable.</p>	Not Applicable

	of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.		
MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	95% or above of the oil palm content must be RSPO MB-certified.	PT Citra Agro Kencana POM is producing and selling CSPO and CSPK; All CSPO/CSPK sold are 100 % content oil palm RSPO MB-certified.	Complied
	Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits.	There is percentage of non-certified oil palm within the product CSPO/CSPK. PT Citra Agro Kencana POM was not produce end consumer goods. The production are CPO and PK.	Not Applicable
Labelling and trademark (MB)			
	Members are allowed to use the RSPO label in one of the following ways: <ul style="list-style-type: none"> • Surrounded by the text: 'Certified sustainable palm oil'. • The RSPO label MUST contain the tag 'MIXED'. The tag MIXED designates oil palm products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag 'MIXED' on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. • The RSPO label can also include the statement: '[The palm oil contained in this product] contributes to the production of certified sustainable palm oil'. • Wherever the RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch). 	PT. Citra Agro Kencana POM is not use RSPO label in their product.	Not Applicable

	<ul style="list-style-type: none"> In on-pack communications, the RSPO trademark can be printed anywhere on the pack. Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of the Rules on Market Communications & Claims document. 		
Messaging (MB)			
	<p>Messaging ALLOWED in storytelling in product-related communications includes:</p> <ul style="list-style-type: none"> [Oil palm products]/[palm oil]/[palm kernel oil] from RSPO-certified mills and plantations were mixed with non-certified oil palm products in the supply chain. The volume of [oil palm products][palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. <p>In off-product communications, reference to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown in company records is allowed.</p> <p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 	<p>PT. Citra Agro Kencana POM is not use messaging in storytelling.</p>	<p>Not Applicable</p>
Principle 4: Respect community and human rights and deliver benefit			
Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.			
Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
4.1.1	<p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit</p>	<p>There have been no changes related to human rights policies at First Resources Group i.e. based on Decree SK.No. 018 Sustainability-FR-P-03-2015 concerning Human Rights Protection Policy. And the Company has also established policies based on Plantation Group Manager Circular</p>	<p>Complied</p>

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	<p>of certification and contracted services, including contracted security forces.</p>	<p>No. PH/SE/00/XI/2020 dated 19 November 2020 concerning Protection of Human Rights Defenders.</p> <p>Separately, the Company through the Group Manager has issued Circular Letter No. 001/SE-CAK/010/XI/2021 dated November 10, 2021 concerning Kebijakan Perlindungan Hak Asasi Manusia dan Penggunaan Paramiliter. Through this policy, PT CAK and PT BPEJ are committed to respecting human rights, its committed that:</p> <ul style="list-style-type: none"> • Everyone has the right to recognition, guarantee, protection related to human rights and to receive legal certainty and equal treatment before the law in force in Indonesia. • The company guarantees the freedom of employees in association and expressing opinions in accordance with the applicable legal rules in Indonesia. • Perusahaan menjamin kebebasan karyawan dalam berserikat dan menyampaikan pendapat yang sesuai dengan aturan hukum yang berlaku di negara Indonesia. • Perusahaan menjamin perlindungan pembela Hak Asasi • The company will impose strict sanctions on individuals/employees of the company who commit acts of violation of Human Rights within the company, including but not limited to Law no. 39 of 199 concerning Human Rights. <p>This human right policy has been socialized to all employees of PT Citra Agro Kencana on 24-29 August 2023 to all workers and on 24-25 August 2023 to contractors and other third parties (contractors).</p> <p>Socialization of the Code of Ethics Policy - Ethical Behavior at PT BPEJ, was carried out on 29-30 August 2023 to all workers and 25-26 August 2023 to contractors.</p>	
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		Based on interview to all level of workers, contractors, scheme smallholders and stakeholders, confirm that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.	
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.	<p>There is no change from the company's policy on human rights including the protection of human rights defenders, i.e. Decree SK.No. 018 Sustainability-FR-P-03-2015 concerning Human Rights Protection Policy. And the Company has also set a policy based on the Circular Letter of the Group Manager of Plantations No. PH/SE/00/XI/2020 dated November 19, 2020 regarding the Protection of Human Rights Defenders.</p> <p>This human rights policy has been socialized to all workers and all parties involved in plantation operations including third parties (CPO contractors, Kernel) on 22-23 May 2023. Meanwhile, the socialization to the community around the plantation was carried out on 7-8 June 2023 which was attended by village heads and community leaders.</p> <p>Based on interview to all level of workers during field visit, contractors, scheme smallholders and stakeholders, confirm that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>	Complied
Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.			
4.2.1	(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.	PT Citra Agro Kencana and PT BPEJ already have an information management mechanism or system and until this surveillance audit was carried out, there were no changes i.e. Communication Procedure No. FR.EMS.CIE. Rev.01 dated 24 February 2020. This procedure also explains ways to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company.	Complied

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		<p>It has been explained that, the Corporate Sustainability Head is responsible for coordinating with the Directorate/General Manager/Estate Manager/Factory Manager/Downstream Manager in order to respond to complaints and complaints from stakeholders regarding the implementation of EMS and SPO (Sustainable Palm Oil). Every complaint received either through estate (local) and/or Regional Offices, the company will provide a response to stakeholders no later than 1 (one) month since the complaint is received and resolve or provide a follow-up response no later than 6 (six) months since the complaint is received.</p> <p>The mechanism for reporting violations (Whistle Blowing and Anonymity) with the following provisions:</p> <ul style="list-style-type: none"> - Reports or communications on the occurrence of violations in the company that are against the law, ethical/immoral acts or other actions that can harm the company or stakeholders are carried out in confidentiality and in good faith. - The company will guarantee the anonymity of the whistleblower/whistle blower through confidentiality, safety, reputation and good name for every stakeholder who submits a complaint to the company. <p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (http://www.first-resources.com). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on interviews with several stakeholders: (Lumpat Dahuq and Mantar Village Officials/Heads, CPO & Kernel Contractors, Disbun, DLH and Disnakertran, BPN Kutai Barat Regency), that for the 2022-2023</p>	
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		<p>period (up to August 2023) there are no records related to complaints from stakeholders to PT CAK and PT BPEJ.</p>	
<p>4.2.2</p>	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p>	<p>PT Citra Agro Kencana and PT BPEJ already have an information management mechanism or system and until this surveillance audit was carried out, there were no changes i.e. Communication Procedure No. FR.EMS.CIE. Rev.01 dated 24 February 2020. This procedure also explains ways to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company.</p> <p>It has been explained that, the Corporate Sustainability Head is responsible for coordinating with the Directorate/General Manager/Estate Manager/Factory Manager/Downstream Manager in order to respond to complaints and complaints from stakeholders regarding the implementation of EMS and SPO (Sustainable Palm Oil). Every complaint received either through estate (local) and/or Regional Offices, the company will provide a response to stakeholders no later than 1 (one) month since the complaint is received and resolve or provide a follow-up response no later than 6 (six) months since the complaint is received.</p> <p>The mechanism for reporting violations (Whistle Blowing and Anonymity) with the following provisions:</p> <ul style="list-style-type: none"> - Reports or communications on the occurrence of violations in the company that are against the law, ethical/immoral acts or other actions that can harm the company or stakeholders are carried out in confidentiality and in good faith. - The company will guarantee the anonymity of the whistleblower/whistle blower through confidentiality, safety, reputation and good name for every stakeholder who submits a complaint to the company. 	<p>Complied</p>

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		<p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (http://www.first-resources.com). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on interviews with several stakeholders: (Lumpat Dahuq and Mantar Village Officials/Heads, CPO & Kernel Contractors, Disbun, DLH and Disnakertran, BPN Kutai Barat Regency), that for the 2022-2023 period (up to August 2023) there are no records related to complaints from stakeholders to PT CAK and PT BPEJ.</p>	
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	<p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (http://www.first-resources.com). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on interviews with several stakeholders: (Lumpat Dahuq and Mantar Village Officials/Heads, Disbun, DLH and Disnakertran, BPN Kutai Barat Regency), that for the 2022-2023 period (up to August 2023) there are no records related to complaints from stakeholders to PT CAK and PT BPEJ.</p>	Complied
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	<p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (http://www.first-resources.com). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the</p>	Complied

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		<p>complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on interviews with several stakeholders: (Lumpat Dahuq and Mantar Village Officials/Heads, CPO & Kernel Contractors, Disbun, DLH and Disnakertran, BPN Kutai Barat Regency), that for the 2022-2023 period (up to August 2023) there are no records related to complaints from stakeholders to PT CAK and PT BPEJ.</p>	
<p>Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.</p>			
<p>4.3.1</p>	<p>Contributions to community development that are based on the results of consultation with local community are demonstrated.</p>	<p>The determination of the community development program at PT CAK and PT BPEJ is carried out by consulting with the surrounding community using the questionnaire distribution method. The last consultation was carried out through a questionnaire on 15 December 2022 by distributing 100 questionnaires.</p> <p>PT Citra Agro Kencana consistently reports and monitors CSR realization every semester, as follows:</p> <ol style="list-style-type: none"> 1. Semester II Report of PT Citra Agro Kencana First Resources Group East Kalimantan Regional Corporation Social Responsibility (CSR) 2022. This program includes economic, social, cultural and environmental programs, education, infrastructure and other assistance. The realization of the CSR Program for the 2022 period is that there are 36 activities with funds disbursed amounting to IDR 1,266,393,830. 2. Semester I Report of PT Citra Agro Kencana First Resources Group East Kalimantan Regional Corporation Social Responsibility (CSR) 2023. This program includes economic, social, cultural and environmental programs, education, infrastructure and other assistance. 	<p>Complied</p>

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		<p>The realization of the CSR Program for the January - June 2023 period is that there are 2 activities with funds disbursed amounting to IDR 3,800,000, including:</p> <ul style="list-style-type: none"> - Providing diesel assistance to Muara Nyahing Village (total 40 liters) for the construction of clean water installations on January 6 2023. - Providing funds for the Muara Nyahing Village thanksgiving event on March 24 2023. <p>The company has a local wisdom program which is included in the CD-CSR program every year. Some of the wisdom programs that constitute the CD-CSR program include:</p> <ul style="list-style-type: none"> • Religious activities, Traditional Celebrations, Ramadan etc. • Fire awareness community activities. • Election of Traditional Heads • Assistance in the construction of Lamin Adat (Traditional House) • Participation in the Kutai Barat Jempang Lake Conservation Festival • Education financing activities in the teaching and learning process of PAUD, SD, SMA and Higher Education <p>Realization of programs related to local wisdom for the 2020-2023 period:</p> <ul style="list-style-type: none"> • September 2020; providing financial assistance for the 2020 Kutai Barat Lake Jampang Conservation Festival Event • October 2022; providing assistance for the "Tulaq Bala" Traditional Ceremony activities in Mantar Village • December 19, 2022; providing financial assistance for activities to organize the Kmapung Mantar Traditional Head Election 	
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		December 20, 2022; provide financial assistance for UPT Agribusiness activities									
Criteria 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.											
4.4.1	<p>(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.</p>	<p>The organizations (PT CAK and PT BPEJ) has a procedure regarding FPIC, in the document code FR.EAC.FPC Rev 02 dated 17 June 2013, revised on 15 April 2022, namely "Implementasi Konsep Free, Prior and Informed Consent/Keputusan Bebas Didahulukan dan Diinformasikan (KBBB) Pada Areal Pengembangan Baru Untuk Perkebunan Kelapa Sawit".</p> <p>Documents showing legal ownership of PT CAK and PT BPEJ and its supply bases are shown in place. Legal ownership of land use rights in Indonesia is recognize as "Hak Guna Usaha" or Land Title. Where the Land Title issued by National Land Department.</p> <p>Based on the process of compensation for land contained in the land of the community or village head (<i>Petinggi</i>) it is called "Lumpat Dahug and Mantar customary land-<i>Lahan Adat Mantar and Lumpat Dahug</i>". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>The process of land acquisition is recorded in the considerations of HGU SK above. Detailed evidence in the land acquisition process (both compensation/benefit) in the form of a Land Acquisition Recapitulation.</p> <p>PT Citra Agro Kencana</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 10%;">No.</th> <th style="width: 20%;">SP - TALI ASIH</th> <th style="width: 50%;">Owner</th> <th style="width: 20%;">Area (Ha)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	No.	SP - TALI ASIH	Owner	Area (Ha)					Complied
No.	SP - TALI ASIH	Owner	Area (Ha)								

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			Number	Date	Name	Address	
CAK 500	M-	43473	Dahlan	Lumpat Dahuq	Lumpat Dahuq	0.42	
			Diih	Kamp. Keay	Muara Tokong	4.95	
CAK 488	B-	43515	Andreas	Begai	Begai	3.15	
			Suriantoni	Mantar	Mantar	1.38	
CAK 489	B -	43542	Ekon	Jengan Danum	Begai	19.96	
CAK 501	B -	43543	Yusuf Roni	Payang	Begai	4.51	
CAK 502	B -	43521	Andreas	Pusung	Begai	3.32	
CAK 490	B -	43543	Rano Budiarwan	Banggeris	Lotaq	21.90	
CAK 491	B -	43543	Jamrud	Lambing	Lotaq	10.26	
CAK 492	B -	43543	Anhar Cocoy	Barong Tongkok	Lotaq	4.84	
CAK 493	B -	43543	Kellen	Lambing	Lotaq	6.64	
CAK 494	B -	43543	Kellen	Lambing	Lotaq	13.30	
CAK 495	B -	43543	Kellen	Lambing	Lotaq	4.72	
CAK 496	B -	43543	Kellen	Lambing	Lotaq	3.03	

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		CAK B - 497	43543	Ratnawati SE	Busur	Lotaq	2.36	
		CAK B - 498	43543	Petrus Genuq	Lambing	Lotaq	4.03	
		CAK B - 499	43543	Petrus Genuq	Lambing	Lotaq	5.48	
		CAK B - 500	43543	Petrus Genuq	Lambing	Lotaq	4.23	
		CAK B - 503	43560	Beruheh	Begai	Begai	3.75	
		CAK B - 504	43560	Beruheh	Begai	Begai	6.88	
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		CAK B - 507	43577	Antonius	Begai	Begai	373.47	
		CAK M - 502	43551	Salim	Mantar	Mantar	140.93	
		CAK B - 483	43537	Bambang Saputra	Begai	Begai	5.66	
		CAK B - 511	43660	Samsuni	Begai	Begai	1.43	
		CAK B - 512	43660	Samsi	Begai	Begai	2.99	

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CAK B -	513	43660	Popot	Begai	Begai	1.98
CAK B -	514	43660	Nisen Nistasia	Begai	Begai	2.99
CAK B -	515	43660	Yusuf Roni	Begai	Begai	6.60
CAK B -	516	43704	Yesi Daud	Begai	Begai	5.52
CAK B -	517	43704	Yupentius Turing	Begai	Begai	1.33
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CAK B -	481	43704	Gerang	Begai	Begai	4.41
CAK B -	518	43706	Danius Kabet	Begai	Begai	11.04
CAK B -	001	43706	Danius Kabet	Begai	Begai	5.95
			Sherly	Begai	Begai	1.59
			Lemiana	Begai	Begai	15.50
CAK B		43797	Sukohadi	Damai Seberang	Begai	6.01
CAK			Yusak Dana	Muara Tokong	Muara Tokong	8.90
34		44370	Nion Chandra	Jengan Danum	Nyahing	4.12
Area (Ha)						772.04
Update 2022- 2023						

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No.	SP - TALI ASIH		Owner		Area (Ha)
	Number	Date	Name	Address	
1	CAK 022	26 Juli 2023	Nilayani	Muara Nyahing	4.13
2	CAK 025				9.53
3	CAKM 036	21 Agustus 2023	Fransiskus Jainap Ageh	Jengan Danum	9.61
4	CAKM 037	21 Agustus 2023	Gemok	Benung	2.58

PT Borneo Persada Energi Jaya

Samples of land acquisition

No.	SP - TALI ASIH		Owner		Area (Ha)
	Number	Date	Name	Address	
1	001	03-12-10	Sinar	Lumpat Dahuq	8.46
2	002	06-12-10	Sinar	Lumpat Dahuq	24.49
3	003	06-12-10	Sabui	Lumpat Dahuq	6.44
4	004	13-12-10	Pertai	Lumpat Dahuq	5.65
5	005	14-12-10	Metiq	Lumpat Dahuq	1.19
6	006	14-12-10	Musran	Lumpat Dahuq	1.60
7	007	06-12-10	Nurdin	Lumpat Dahuq	3.92

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		8	009	06-12-10	Tirih	Lumpat Dahug	1.29	
		9	010	04-01-11	Bartius Said	Lumpat Dahug	1.31	
		10	011	17-12-11	Fransiskus Pertai	Lumpat Dahug	9.88	
		11	013	10-01-11	Rangaq	Lumpat Dahug	10.20	
		12	014	04-01-11	Rangaq	Lumpat Dahug	0.26	
		13	015	23-12-10	Marta	Lumpat Dahug	2.34	
		14	016	23-12-10	Pakung	Lumpat Dahug	1.53	
		15	017	10-01-11	Dahlan	Lumpat Dahug	1.04	
		16	018	11-01-11	Nurdin B.	Lumpat Dahug	2.16	
		17	020	10-01-11	Lingking	Lumpat Dahug	1.97	
		18	001	03-12-10	Sinar	Lumpat Dahug	8.46	
		19	002	06-12-10	Sinar	Lumpat Dahug	24.49	
		20	003	06-12-10	Sabui	Lumpat Dahug	6.44	
		21	138	16-06-12	Sinar	Kamp Lumpat Dahug RT. 002	2.78	
		22	146	29-06-12	Sinar	Kamp Lumpat Dahug RT. 002	1.60	
		23	001	16-06-12	Rumpong	Kamp Lumpat Dahug RT. 002	1.11	
		24	128	12-11-12	Lenan	Kamp Lumpat Dahug RT. 001	3.00	
		25	151	17-10-11	Elis Kurnianto	Kamp Lumpat Dahug RT. 001	2.81	
		26	144	01-08-11	Nyah	Kamp. Muara Tokong RT. 001	6.15	

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		27	145	01-08-11	Nemotius	Kamp. Muara Tokong RT. 001	10.92																																										
		28	147	01-08-11	Mariyansyah	Kamp. Muara Tokong RT. 001	3.19																																										
		29	149	01-08-11	Kidaq Supandi	Kamp. Muara Tokong RT. 001	2.87																																										
<p>The legal land use-rights for this scope as follow: Inti Plantation: PT BPEJ</p> <table border="1"> <thead> <tr> <th>No.</th> <th>Certificate Number</th> <th>Areas (Ha)</th> </tr> </thead> <tbody> <tr><td>1</td><td>Certificate Nomor : 00176 - 2017</td><td>106,11</td></tr> <tr><td>2</td><td>Certificate Nomor : 00177 - 2017</td><td>509,47</td></tr> <tr><td>3</td><td>Certificate Nomor : 00178 - 2017</td><td>519,73</td></tr> <tr><td>4</td><td>Certificate Nomor : 00179 - 2017</td><td>430,57</td></tr> <tr><td>5</td><td>Certificate Nomor : 00180 - 2017</td><td>106,11</td></tr> <tr><td>6</td><td>Certificate Nomor : 00181 - 2017</td><td>82,71</td></tr> <tr><td>7</td><td>Certificate Nomor : 00182 - 2017</td><td>1.564,80</td></tr> <tr><td>8</td><td>Certificate Nomor : 00183 - 2017</td><td>91,91</td></tr> <tr><td>9</td><td>Certificate Nomor : 00184 - 2017</td><td>106,71</td></tr> <tr><td>10</td><td>Certificate Nomor : 00185 - 2017</td><td>21,48</td></tr> <tr><td>11</td><td>Certificate Nomor : 00186 - 2017</td><td>29,58</td></tr> <tr><td>12</td><td>Certificate Nomor : 00187 - 2017</td><td>106,11</td></tr> <tr><td>13</td><td>Certificate Nomor : 00188 - 2017</td><td>165,07</td></tr> </tbody> </table>								No.	Certificate Number	Areas (Ha)	1	Certificate Nomor : 00176 - 2017	106,11	2	Certificate Nomor : 00177 - 2017	509,47	3	Certificate Nomor : 00178 - 2017	519,73	4	Certificate Nomor : 00179 - 2017	430,57	5	Certificate Nomor : 00180 - 2017	106,11	6	Certificate Nomor : 00181 - 2017	82,71	7	Certificate Nomor : 00182 - 2017	1.564,80	8	Certificate Nomor : 00183 - 2017	91,91	9	Certificate Nomor : 00184 - 2017	106,71	10	Certificate Nomor : 00185 - 2017	21,48	11	Certificate Nomor : 00186 - 2017	29,58	12	Certificate Nomor : 00187 - 2017	106,11	13	Certificate Nomor : 00188 - 2017	165,07
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		14	Certificate Nomor : 00189 - 2017	22,39			
		15	Certificate Nomor : 00190 - 2017	320,90			
		16	Certificate Nomor : 00191 - 2017	233,90			
		17	Certificate Nomor : 00192 - 2017	24,51			
		18	Certificate Nomor : 00193 - 2017	39,82			
		19	Certificate Nomor : 00194 - 2017	9,09			
		20	Certificate Nomor : 00195 - 2017	406,99			
		T o t a l		4.897,96			
		PT CAK					
		No.	Certificate Number	Areas (Ha)			
		1	Certificate Nomor : 00099 - 2014	183,43			
		2	Certificate Nomor : 00100 - 2014	2.531,48			
		3	Certificate Nomor : 00101 - 2014	58,43			
		4	Certificate Nomor : 00102 - 2014	99,94			
		5	Certificate Nomor : 00103 - 2014	2.073,63			
		6	Certificate Nomor : 00104 - 2014	86,91			
		7	Certificate Nomor : 00105 - 2014	5.271,05			
		8	Certificate Nomor : 00106 - 2014	4.155,64			
		9	Certificate Nomor : 00107 - 2014	182,76			
		T o t a l		14.643,27			
		<p>HGU which is the scope of RSPO certificates including PT CAK and PT BPEJ are an area of 15,851.90 Ha, the rest area of HGU are allocated for scheme smallholder.</p>					

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<p>4.4.2</p>	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>4.4.2a Evidence that a plan has been developed through consultation and discussion held in good faith with all affected groups within the community, with specific assurances that vulnerable, minority and gender groups are asked for their opinions, and that information has been provided to all affected groups, including in it information about the steps taken to involve them in decision making.</p>	<p>The process of land acquisition is recorded in the considerations of HGU SK above. Detailed evidence in the land acquisition process (both compensation/benefit) in the form of a Land Acquisition Recapitulation. PT Citra Agro Kencana</p> <table border="1" data-bbox="1131 539 1960 1348"> <thead> <tr> <th rowspan="2">No.</th> <th colspan="2">SP - TALI ASIH</th> <th colspan="2">Owner</th> <th rowspan="2">Area (Ha)</th> </tr> <tr> <th>Numb er</th> <th>Date</th> <th>Name</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td rowspan="2">CAK M- 500</td> <td rowspan="2">43473</td> <td>Dahlan</td> <td>Lumpat Dahuq</td> <td>Lumpat Dahuq</td> <td>0.42</td> </tr> <tr> <td>Diih</td> <td>Kamp. Keay</td> <td>Muara Tokong</td> <td>4.95</td> </tr> <tr> <td rowspan="2">CAK B- 488</td> <td rowspan="2">43515</td> <td>Andreas</td> <td>Begai</td> <td>Begai</td> <td>3.15</td> </tr> <tr> <td>Suriantoni</td> <td>Mantar</td> <td>Mantar</td> <td>1.38</td> </tr> <tr> <td>CAK B - 489</td> <td>43542</td> <td>Ekon</td> <td>Jengan Danum</td> <td>Begai</td> <td>19.96</td> </tr> <tr> <td>CAK B - 501</td> <td>43543</td> <td>Yusuf Roni</td> <td>Payang</td> <td>Begai</td> <td>4.51</td> </tr> <tr> <td>CAK B - 502</td> <td>43521</td> <td>Andreas</td> <td>Pusung</td> <td>Begai</td> <td>3.32</td> </tr> <tr> <td>CAK B - 490</td> <td>43543</td> <td>Rano Budiarwan</td> <td>Banggeris</td> <td>Lotaq</td> <td>21.90</td> </tr> <tr> <td>CAK B - 491</td> <td>43543</td> <td>Jamrud</td> <td>Lambing</td> <td>Lotaq</td> <td>10.26</td> </tr> <tr> <td>CAK B - 492</td> <td>43543</td> <td>Anhar Cocoy</td> <td>Barong Tongkok</td> <td>Lotaq</td> <td>4.84</td> </tr> </tbody> </table>	No.	SP - TALI ASIH		Owner		Area (Ha)	Numb er	Date	Name	Address	CAK M- 500	43473	Dahlan	Lumpat Dahuq	Lumpat Dahuq	0.42	Diih	Kamp. Keay	Muara Tokong	4.95	CAK B- 488	43515	Andreas	Begai	Begai	3.15	Suriantoni	Mantar	Mantar	1.38	CAK B - 489	43542	Ekon	Jengan Danum	Begai	19.96	CAK B - 501	43543	Yusuf Roni	Payang	Begai	4.51	CAK B - 502	43521	Andreas	Pusung	Begai	3.32	CAK B - 490	43543	Rano Budiarwan	Banggeris	Lotaq	21.90	CAK B - 491	43543	Jamrud	Lambing	Lotaq	10.26	CAK B - 492	43543	Anhar Cocoy	Barong Tongkok	Lotaq	4.84	<p>Complied</p>
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		CAK B - 483	43537	Bambang Saputra	Begai	Begai	5.66	
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<p>Update 2022- 2023 (note: this is not new land acquisition, but it is inside company HGU)</p> <table border="1"> <thead> <tr> <th rowspan="2">No.</th> <th colspan="2">SP - TALI ASIH</th> <th colspan="2">Owner</th> <th rowspan="2">Area (Ha)</th> </tr> <tr> <th>Number</th> <th>Date</th> <th>Name</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>CAK 022</td> <td rowspan="2">26 Juli 2023</td> <td rowspan="2">Nilayani</td> <td rowspan="2">Muara Nyahing</td> <td>4.13</td> </tr> <tr> <td>2</td> <td>CAK 025</td> <td>9.53</td> </tr> <tr> <td>3</td> <td>CAKM 036</td> <td>21 Agustus 2023</td> <td>Fransiskus Jainap Ageh</td> <td>Jengan Danum</td> <td>9.61</td> </tr> <tr> <td>4</td> <td>CAKM 037</td> <td>21 Agustus 2023</td> <td>Gemok</td> <td>Benung</td> <td>2.58</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>PT Borneo Persada Energi Jaya Samples of land acquisition</p> <table border="1"> <thead> <tr> <th rowspan="2">No.</th> <th colspan="2">SP - TALI ASIH</th> <th colspan="2">Owner</th> <th rowspan="2">Area (Ha)</th> </tr> <tr> <th>Number</th> <th>Date</th> <th>Name</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>								No.	SP - TALI ASIH		Owner		Area (Ha)	Number	Date	Name	Address	1	CAK 022	26 Juli 2023	Nilayani	Muara Nyahing	4.13	2	CAK 025	9.53	3	CAKM 036	21 Agustus 2023	Fransiskus Jainap Ageh	Jengan Danum	9.61	4	CAKM 037	21 Agustus 2023	Gemok	Benung	2.58							No.	SP - TALI ASIH		Owner		Area (Ha)	Number	Date	Name	Address						
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		1	001	03-12-10	Sinar	Lumpat Dahuq	8.46	
		2	002	06-12-10	Sinar	Lumpat Dahuq	24.49	
		3	003	06-12-10	Sabui	Lumpat Dahuq	6.44	
		4	004	13-12-10	Pertai	Lumpat Dahuq	5.65	
		5	005	14-12-10	Metiq	Lumpat Dahuq	1.19	
		6	006	14-12-10	Musran	Lumpat Dahuq	1.60	
		7	007	06-12-10	Nurdin	Lumpat Dahuq	3.92	
		8	009	06-12-10	Tirih	Lumpat Dahuq	1.29	
		9	010	04-01-11	Bartius Said	Lumpat Dahuq	1.31	
		10	011	17-12-11	Fransiskus Pertai	Lumpat Dahuq	9.88	
		11	013	10-01-11	Rangaq	Lumpat Dahuq	10.20	
		12	014	04-01-11	Rangaq	Lumpat Dahuq	0.26	
		13	015	23-12-10	Marta	Lumpat Dahuq	2.34	
		14	016	23-12-10	Pakung	Lumpat Dahuq	1.53	
		15	017	10-01-11	Dahlan	Lumpat Dahuq	1.04	
		16	018	11-01-11	Nurdin B.	Lumpat Dahuq	2.16	
		17	020	10-01-11	Lingking	Lumpat Dahuq	1.97	
		18	001	03-12-10	Sinar	Lumpat Dahuq	8.46	
		19	002	06-12-10	Sinar	Lumpat Dahuq	24.49	
		20	003	06-12-10	Sabui	Lumpat Dahuq	6.44	
		21	138	16-06-12	Sinar	Kamp Lumpat Dahuq RT. 002	2.78	
		22	146	29-06-12	Sinar	Kamp Lumpat Dahuq RT. 002	1.60	

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		23	001	16-06-12	Rumpong	Kamp Lumpat Dahug RT. 002	1.11
		24	128	12-11-12	Lenan	Kamp Lumpat Dahug RT. 001	3.00
		25	151	17-10-11	Elis Kurnianto	Kamp Lumpat Dahug RT. 001	2.81
		26	144	01-08-11	Nyah	Kamp. Muara Tokong RT. 001	6.15
		27	145	01-08-11	Nemotius	Kamp. Muara Tokong RT. 001	10.92
		28	147	01-08-11	Mariyansyah	Kamp. Muara Tokong RT. 001	3.19
		29	149	01-08-11	Kidaq Supandi	Kamp. Muara Tokong RT. 001	2.87
		<p>Some examples of land compensation (<i>Tali Asih</i>) processes documents are taken:</p> <p>PT Citra Agro Kencana</p> <p>1. Land Sale Purchase/Compensation Agreement Letter No. CAKM-025 dated 30 December 2020 between Supriyanto (representative of PT Citra Agro Kencana) and Nilayani (land owner) for 9.53 hectares of land. Supporting documents include:</p> <ul style="list-style-type: none"> • Statement of Ownership of Land Rights dated 30 December 2020 for 9.53 ha of land located in Muara Nyahing, Muara Nyahing Village, Damai District, Kutai Barat Regency. • Family/Heirs Approval Letter dated 30 December 2020 signed by Mrs. Nilayani's husband and children. • Land map and coordinates at a scale of 1: 10,000 dated 30 December 2020 					

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		<ul style="list-style-type: none"> • Identity card in the name of Nilayani NIK: 640708460xxxxxx <p>2. Land Sale Purchase/Compensation Agreement Letter No. CAKM-024 dated 30 December 2020 between Supriyanto (representative of PT Citra Agro Kencana) and Nilayani (land owner) for 4.13 hectares of land. Supporting documents include:</p> <ul style="list-style-type: none"> • Statement of Ownership of Land Rights dated 30 December 2020 for 9.53 ha of land located in Muara Nyahing, Muara Nyahing Village, Damai District, Kutai Barat Regency. • Family/Heirs Approval Letter dated 30 December 2020 signed by Mrs. Nilayani's husband and children. • Land map and coordinates at a scale of 1: 4,000 dated 30 December 2020 • Identity card in the name of Nilayani NIK: 640708460xxxxxx <p>3. Land Sale and Purchase Agreement/Land Compensation Agreement No. 037/CAKM/XII-23 dated 22 December 2020 between Supriyanto (representative of PT Citra Agro Kencana) and Gemok (land owner) for 2.58 hectares of land. Supporting documents include:</p> <ul style="list-style-type: none"> • Statement of Ownership of Land Rights dated 15 December 2020 for 9.53 ha of land located in Muara Nyahing, Muara Nyahing Village, Damai District, Kutai Barat Regency. • Family/Heir Approval Letter dated 22 December 2022 signed by Mrs. Gemok's child • Statement Letter for Handover of Land and Planting and Buildings dated 22 December 2022 • Land map and coordinates at a scale of 1: 5,000 dated 15 December 2022 • NIK identity card: 640708430xxxxxx <p>4. Land Sale and Purchase Agreement/Land Compensation Agreement No. 036 dated March 7 2023 between Supriyanto (representative of</p>	
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		<p>PT Citra Agro Kencana) and Fransiskus Jainap Ageh (land owner) for land covering an area of 9.61 hectares. Supporting documents include:</p> <ul style="list-style-type: none"> • Statement of Ownership of Land Rights dated 1 March 2023 for 9.61 ha of land located in Lumpat Dahuq, Lumpat Dahuq Nyahing Village, Damai District, Kutai Barat Regency. • Family/Heirs Approval Letter dated March 7 2023 signed by Mr. Fransiskus' wife and children. • Statement Letter for Handover of Land and Planting and Buildings dated March 7 2023 • Land map and coordinates at a scale of 1: 5,000 dated March 1, 2023 • NIK identity card: 640708020xxxxxx <p>PT Borneo Persada Energi Jaya</p> <ol style="list-style-type: none"> 1. Tali Asih Realization Document in the name of Abed Nego Saputra for a land area of 1.32 located in Lumpat Dahuq Village, Damai District, supporting documents: <ul style="list-style-type: none"> • Letter of Agreement No. BPEJ.134 dated March 8 2012 for 1.32 Ha of land between Abed Nego Putra (Land Owner) and Arpin SE (PT BPEJ representative), located in Lumpat Dahuq Village, Damai District, Kutai Barat Regency. The letter was signed by the parties and witnesses (Village Officials, Traditional Heads, RT Heads and Damai Subdistrict Heads) • Statement Letter for Handover of Land and Planting and Buildings for 1.32 Ha of land located in Lumpat Dahuq Village, Damai District, Kutai Barat Regency. The letter was signed by the parties and witnesses (Village Officials, Traditional Heads, RT Heads and Damai Subdistrict Heads) 	
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		<ul style="list-style-type: none"> • Statement of Land Control/Ownership (SPPAT) No. 593.2/435/SPPAT/VIII/2011 dated March 8 2012. The letter states that the land has been his own cultivation land since 1950. • Family/Heirs Approval Letter No. BPEJ-134 dated March 8 2012 which was signed by the land owner's younger siblings. • Minutes of Land, Planting and Building Inventory No. BPEJ-134 dated March 8 2012 for an area of 1.32 Ha located in Lumpat Dahuq Village, Damai District, Kutai Barat Regency. The letter was signed by the parties and witnesses (Village Officials, Traditional Heads, RT Heads and Damai Subdistrict Heads) • Land Acquisition Map of PT Borneo Persada Energi Jaya scale 1:10,000 dated March 8 2012. The map has been signed by the parties and witnesses (Village Officials, Traditional Heads, Chair of the BPK and Head of Damai District). The map is equipped with coordinate points on the second sheet. • Identity card <p>2. Tali Asih Realization Document in the name of Syaripudin for 5.51 Ha of land located in Lumpat Dahuq Village, Damai District, supporting documents:</p> <ul style="list-style-type: none"> • Letter of Agreement No. BPEJ.126 dated 12 November 2011 for 5.51 Ha of land between Syaripudin (Land Owner) and Arpin SE (PT BPEJ representative), located in Lumpat Dahuq Village, Damai District, Kutai Barat Regency. The letter was signed by the parties and witnesses (Village Officials, Traditional Heads, RT Heads and Damai Subdistrict Heads) • Statement Letter for Handover of Land and Planting and Buildings for 5.51 Ha of land located in Lumpat Dahuq Village, Damai District, Kutai Barat Regency. The letter was signed by 	
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		<p>the parties and witnesses (Village Officials, Traditional Heads, RT Heads and Damai Subdistrict Heads)</p> <ul style="list-style-type: none"> • Statement of Land Control/Ownership (SPPAT) No. 1593.2/SPPAT/425/III/2012 dated 31 March 2012. The letter states that the land has been his own cultivation land since 1950. • Family/Heirs Approval Letter No. BPEJ-126 dated November 12 2011 which was signed by the land owner's family. • Minutes of Land, Planting and Building Inventory No. BPEJ-126 dated 12 November 2011 for an area of 5.51 Ha located in Lumpat Dahuq Village, Damai District, Kutai Barat Regency. The letter was signed by the parties and witnesses (Village Officials, Traditional Heads, RT Heads and Damai Subdistrict Heads) • Land Acquisition Map of PT Borneo Persada Energi Jaya scale 1:3,500 dated 12 November 2011. The map has been signed by the parties and witnesses (Village Officials, Traditional Heads, Head of BPK and Head of Damai District). The map is equipped with coordinate points on the second sheet. • Identity card 	
	<p>4.4.2b Evidence that the unit of certification has respected communities to give or withhold their consent to the operations at the time that these decisions were taken;</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>PT CAK and PT BPEJ has been developing this plantation since 2010. The land status is clear and no land disputes raised. Copies of documents evidencing agreement-making processes and negotiated agreement detailing the FPIC process are obsolete.</p>	

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	<p>4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities. Including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>Prior to developing the plantation, PT CAK and BPEJ had studied or analyzed social and environmental impacts through the Environmental Impact Analysis (ANDAL) in June 2010. Another SEIA has been conducted on March 2012.</p>	
<p>4.4.3</p>	<p>(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are available within HGU map namely "Peta Bidang Tanah", Doc. No. 041-16.11-2016 scale 1:30.000. This map is attached within HGU certificate.</p>	<p>Complied</p>
<p>4.4.4</p>	<p>All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements.</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. - Statement Letter Not Doing Lawsuit/Calls In Any Form 	<p>Complied</p>

		<ul style="list-style-type: none"> - Statement letter from land owner stating the transfer of land to PT Citra Agro Kencana and PT Borneo Persada Energy Jaya - Receipt of payment of Tali Asih - Photos of the payment of Tali Asih <p>Records of land compensation can be seen in indicator 4.4.2</p>	
4.4.5	(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.	<p>There are no changes in compliance statement compare to last year audit.</p> <p>In the process of acquiring land at PT CAK and BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi kampung, Ketua Adat, BPK, and other community leaders).</p> <p>According documents verification on audit i.e. Dedaration of Land Ownership/Ownership (SPPAT), Dedaration Letter of Land Transfer and Planting and Building and Letter of Approval of Family/Heirs. That in the acquisition of land in PT CAK and PT BPEJ has involved representatives of the local village community who can represent it and be elected through deliberation.</p> <p>Records of land compensation can be seen in indicator 4.4.2</p>	Complied
4.4.6	There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.	<p>There are no changes in compliance statement compare to last year audit.</p> <p>The land acquisition process at PT CAK and PT BPEJ is carried out by respecting the rights of indigenous and local communities who legally or customary have land rights by referring to the principle of FPIC including not using military involvement in all land acquisition.</p> <p>Negotiation of sago liver/tali asih/ganti rugi/compensation for land acquisition with land owners is based on the average or market value that has been determined in advance in each area/garden and is always</p>	Complied

		renewed if there is a change in value. The results of the negotiations are stated in the Negotiation Agenda & Price Agreement. Records of land compensation can be seen in indicator 4.4.2	
<p>Criteria 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.</p>			
4.5.1	<p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>PT CAK and PT BPEJ has obtained documents to identify and assess legal rights and uses. Identification and assessment is carried out by conducting a technical assessment.</p> <p>The results of this technical feasibility survey are then included in the Internal Feasibility Study Book.</p> <p>Based on the results of the identification and assessment related to the land ownership of the community around the PT CAK and PT BPEJ Plantation, it is divided into 3 major groups, namely: 1) Inherited Land, 2) Cultivated Land and Customary/Community Land.</p>	Complied
4.5.2	<p>(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions. All the relevant information and documents are made available, and community have option of resourced access to independent third-party advice through a documented, long-term and two- way process of consultation and negotiation.</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>In the process of acquiring land at PT CAK and PT BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi Kampung, Ketua Adat, BPK, and other community leaders).</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p>	Complied

		<p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. - Statement Letter Not Doing Lawsuit/Calls In Any Form - Statement letter from land owner stating the transfer of land to PT Citra Agro Kencana and PT Borneo Persada Energy Jaya - Receipt of payment of Tali Asih - Photos of the payment of Tali Asih 	
<p>4.5.3</p>	<p>Evidence is available that affected local peoples understand they have the right to say 'agree' or 'not agree' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>In the process of acquiring land at PT CAK and PT BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi Kampung, Ketua Adat, BPK, and other community leaders).</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process. Also to get their right to determine the agreement "agree" or "disagree".</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p>	<p>Complied</p>

		<p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. 	
4.5.4	<p>To ensure local food and water security and as part of the FPIC process, SEIA participation and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of land allocations process.</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>PT Citra Agro Kencana and PT Borneo Persada Energy Jaya has conducted a Social Environmental Impact Assessment (SEIA) study conducted in collaboration with the Faculty of Forestry, Bogotá Agricultural Institute in 2012. This SEIA assessment is carried out using a local community participation approach, includes:</p> <ul style="list-style-type: none"> - Field observations; to dig deeper information through direct observations in the field on various matters concerning socio-economic conditions in and around PT CAK and PT BPEJ. - Focus Group Discussion (FGD); conducted to dig up information on problems, desires, expectations and community acceptance of oil palm plantation development, FGDs were held in several villages, including: Kampung Tumpak Dahuq, Kampung Mantar, Kampung Muara Bpmboy, Muara Nyahing and Muara Tukong. The FGD was held on 3-4 February 2012 which was attended by 23 people. <p>From the results of the FGD, the following issues were identified:</p> <ul style="list-style-type: none"> - Lack of understanding of annual crop cultivation 	Complied

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		<ul style="list-style-type: none"> - Limited supply of clean water - The quality of education is still low. 	
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access information and advice, that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	<p>There are no changes in compliance statement compare to last year audit.</p> <p>In the process of acquiring land at PT CAK and PT BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi Kampung, Ketua Adat, BPK, and other community leaders).</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process. Also to get their right to determine the agreement "agree" or "disagree".</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. 	Complied
4.5.6	Evidence is available that the communities or their representatives gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	There are no changes in compliance statement compare to last year audit.	Complied

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		<p>In the process of acquiring land at PT CAK and PT BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi Kampung, Ketua Adat, BPK, and other community leaders).</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process. Also to get their right to determine the agreement "agree" or "disagree".</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. 	
4.5.7	<p>After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>Based on the hectare statement, that PT CAK and PT BPEJ has been planting oil palm since 2012. The company can show the IUP document in the form of the Pertimbangan Teknis Izin Usaha Perkebunan from Regent of Kutai Barat Number: 522.22/5523/DK-II/2010 dated October 19, 2010.</p> <p>Based on the Regulation of the Minister of Agriculture No. 98 of 2013 that Plantation Companies that apply for IUP-B or IUP with an area of</p>	Complied

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		<p>250 (two hundred fifty) hectares or more, are obliged to facilitate the development of community gardens with an area of at least 20% (twenty percent) of the IUP-B area or IUP.</p> <p>PT CAK and PT BPEJ has fulfilled its obligation to facilitate community plantations covering an area of 1,577.50 Ha or 20% of the HGU planted area of 1,577.5 Ha or 25%.</p>	
4.5.8	<p>(C) New lands are not acquired in areas inhabited by communities in voluntary isolation.</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>Based on interviews with the Village Head (Petinggi) Lendian and community leaders, that there was no opening/construction of PT CAK and PT BPEJ's plantations which were obtained from areas inhabited by people who are isolating.</p> <p>In period 2010 – 2023 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p>	Complied
<p>Criteria 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.</p>			
4.6.1	<p>(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>PT CAK and PT BPEJ already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of</p>	Complied

		information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.	
4.6.2	(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.	<p>There are no changes in compliance statement compare to last year audit.</p> <p>PT CAK and PT BPEJ already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p> <p>Based on interview with relevant stakeholder, the know and understand about the procedure. Records of land compensation can be seen in indicator 4.4.2.</p>	Complied
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement).	<p>Based on interviews during ASA1 with the Village Head "Petinggi" Lumpat Dahuq (Mr Ahmad Yani) and Muara Nyahing (Mr Tarsius) and community leaders that PT CAK and PT BPEJ provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder.</p> <p>In period 2010 – 2023 the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from</p>	Complied

		<p>the land owner stating that they agree to be carried out for land compensation.</p> <p>Records of land compensation can be seen in indicator 4.4.2</p>	
4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them.</p>	<p>Based on interviews during ASA1 with the Village Head "Petinggi" Lumpat Dahuq (Mr Ahmad Yani) and Muara Nyahing (MR Tarsius) and community leaders that PT CAK and PT BPEJ provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder.</p> <p>In period 2010 – 2023 the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>Records of land compensation can be seen in indicator 4.4.2</p>	Complied
<p>Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.</p>			
4.7.1	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>PT CAK and PT BPEJ already has a mechanism of compensation, namely <i>Pembebasan Lahan /</i> land acquisition Procedure No. FR.CSOP.PL.008. Rev.01 dated August 2, 2016. In the process of establishing this procedure, management conducted consultations with relevant and interested parties on July 12, 2016 (ie: community representatives/community leaders, village heads around the plantations and community land owners.</p>	Complied

		<p>This procedure explains that the land acquisition process is carried out by respecting the rights of indigenous and local communities who legally or customarily have rights to the land by referring to the FPIC principles; including not using military involvement in the entire land acquisition process. This procedure also explains that there are several land compensation processes:</p> <ul style="list-style-type: none"> - Land acquisition with a partnership/Indemnity pattern - Payment of compensation / Sago Hati / Tali Asih / Compensation / CSR Land acquisition <p>This procedure has been socialized to all stakeholders, based on "Berita Acara Stakeholder Meeting dan Sosialisasi RSPO" to the community and to plasma farmers. Based on interview with relevant stakeholder, the know and understand about the procedure. Records of land compensation can be seen in indicator 4.4.2.</p>	
4.7.2	<p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.</p>	<p>There are no changes in compliance statement compare to last year audit.</p> <p>PT CAK and PT BPEJ already has a mechanism of compensation, namely <i>Pembebasan Lahan</i> / land acquisition Procedure No. FR.CSOP.PL.008. Rev.01 dated August 2, 2016. In the process of establishing this procedure, management conducted consultations with relevant and interested parties on July 12, 2016 (ie: community representatives/community leaders, village heads around the plantations and community land owners.</p> <p>This procedure explains that the land acquisition process is carried out by respecting the rights of indigenous and local communities who legally or customarily have rights to the land by referring to the FPIC principles; including not using military involvement in the entire land acquisition</p>	Complied

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		<p>process. This procedure also explains that there are several land compensation processes:</p> <ul style="list-style-type: none"> - Land acquisition with a partnership/Indemnity pattern - Payment of compensation / Sago Hati / Tali Asih / Compensation / CSR Land acquisition <p>This procedure has been socialized to all stakeholders, based on "Berita Acara Stakeholder Meeting dan Sosialisasi RSPO" to the community and to plasma farmers. Based on interview with relevant stakeholder, the know and understand about the procedure. Records of land compensation can be seen in indicator 4.4.2.</p>	
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	<p>There are no changes in compliance statement compare to last year audit.</p> <p>Based on interviews during ASA1 with the Village Head "Petinggi" Lumpat Dahuq (Mr Ahmda Yani) and Muara Nyahing (Mr Tarsius) and community leaders that PT CAK and PT BPEJ provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder. The company has provided road access and access rights to be able to pass through oil palm plantations, road maintenance is always carried out by the company so that this is an advantage for the surrounding community to be able to more easily use road access that is always well maintained.</p>	Complied
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	<p>In period 2010 – 2023 the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar".</p>	Complied

		<p>Records of land compensation can be seen in indicator 4.4.2 and based on that observed there are no land disputes between company and local communities.</p> <p>The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>Based on interview with previous land owner, stated that the company has made the land compensation based on FPIC approach. The FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p>	
4.8.2	<p>(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p>	<p>In period 2010 – 2023 the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar".</p> <p>Records of land compensation can be seen in indicator 4.4.2 and based on that observed there are no land disputes between company and local communities.</p> <p>The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>Based on interview with previous land owner, stated that the company has made the land compensation based on FPIC approach. The FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for</p>	Complied

		the Family/Heirs” and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.	
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).	<p>In period 2010 – 2023 the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar".</p> <p>Records of land compensation can be seen in indicator 4.4.2 and based on that observed there are no land disputes between company and local communities.</p> <p>The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs” and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>Based on interview with previous land owner, stated that the company has made the land compensation based on FPIC approach. The FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs” and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p>	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).	<p>In period 2010 – 2023 the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar".</p> <p>Records of land compensation can be seen in indicator 4.4.2 and based on that observed there are no land disputes between company and local communities.</p> <p>The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is</p>	Complied

		<p>recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>Based on interview with previous land owner, stated that the company has made the land compensation based on FPIC approach. The FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p>	
<p>Principle 5: Support smallholder inclusion Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.</p>			
<p>Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.</p>			
5.1.1	<p>Current and previous period prices for FFB are publicly available and accessible by smallholders.</p>	<p>Based on document review, the management unit has informed about the FFB prices to the smallholders (Koperasi Tokeetn Teguh – PT Citra Agro Kencana, and Koperasi Uee Some – PT BPEJ).</p> <p>The document verified during ASA1 is Letter from PT Citra Agro Kencana to Koperasi Tokeetn Teguh dated 31 July 2023 regarding the prices of FFB. Based on interview to the Koperasi Tokeetn Teguh, it was known that the process of FFB are publicly available and accessible by the smallholders.</p>	Complied
5.1.2	<p>(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p>	<p>According to the interview with FFB Purchasing staff and document verification on FFB Purchasing Agreement during ASA1 obtained information that the FFB pricing for scheme smallholders based on FFB prices that has been stated by <i>Dinas Perkebunan Provinsi Kalimantan Timur</i>. For FFB Supplier, FFB pricing based the general market of CPO. Buyer has the right to determine the applicable FFB price.</p> <p>FFB price updates are carried out by the FFB Purchasing Department directly to suppliers via telephone or messaging applications.</p>	Complied

		<p>Sample of FFB prices have been observed for example: Period 1-15 September 2023:</p> <table border="1" data-bbox="1135 443 1550 892"> <thead> <tr> <th>Plant age (year)</th> <th>IDR/Kg</th> </tr> </thead> <tbody> <tr> <td>3</td> <td>1,959.34</td> </tr> <tr> <td>4</td> <td>2,093.80</td> </tr> <tr> <td>5</td> <td>2,102.68</td> </tr> <tr> <td>6</td> <td>2,124.41</td> </tr> <tr> <td>7</td> <td>2,136.61</td> </tr> <tr> <td>8</td> <td>2,153.12</td> </tr> <tr> <td>9</td> <td>2,195.44</td> </tr> <tr> <td>>10</td> <td>2,221.48</td> </tr> </tbody> </table>	Plant age (year)	IDR/Kg	3	1,959.34	4	2,093.80	5	2,102.68	6	2,124.41	7	2,136.61	8	2,153.12	9	2,195.44	>10	2,221.48	
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5.1.3	<p>(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p>	<p>Based on the results of interviews with FFB suppliers (Marsam Citra Adi Perkasa) and verification of FFB purchase agreement documents, information was obtained that FFB prices refer to the prevailing market price of CPO. In the agreement it is stated that the buyer has the right to set the applicable FFB price.</p> <p>FFB price updates are carried out by the FFB Purchasing Department directly to suppliers via telephone or messaging applications.</p> <p>For the scheme smallholders, FFB prices uses the FFB prices that has been determined by Dinas Perkebunan Provinsi Kalimantan Timur.</p> <p>Sample of FFB prices have been observed for example: Period 1-15 September 2023:</p> <table border="1" data-bbox="1135 1347 1550 1390"> <thead> <tr> <th>Plant age (year)</th> <th>IDR/Kg</th> </tr> </thead> <tbody> </tbody> </table>	Plant age (year)	IDR/Kg	Complied																
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5.1.4	(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and repayments through FFB price reductions for replanting and/or, other support mechanisms where applicable.	Based on document review and interview to the management during ASA1 and to the cooperative management, the smallholder’s member of Koperasi Tokeetn Teguh is local resident. Based on information obtained during the onsite audit known that some of smallholders’ member were women. The meeting of Koperasi through Rapat Anggota always invited all members which is some women. All the decision made was involved the smallholder members, including women members.	Complied																
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.	The agreement/contract documents between the company and the scheme smallholders is sighted. The contract was acknowledged by both parties and well understood. The contract contained all relevant information such as condition, contract period, obligations and right of both parties, sharing of partnership TBS profits, statements and guarantees of cooperatives and companies, breach of contract, force majeure, legal, applicable law for dispute resolution, etc. Based on document review “Perjanjian Kerjasama PT CAK dengan Koperasi Produsen Perkebunan Kelapa Sawit Tokeetn Teguh – Kerjasama Pembangunan Pengelolaan dan Pemeliharaan Perkebunan	Complied																

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		Kelapa Sawit dengan Pola Kemitraan” No. 07/Krj-PPPKSM/CAK/PK/LGL/VII/2015 dated 28/07/2015, an agreement between company and scheme smallholders confirmed that contract is made fairly, legal and transparent.	
5.1.6	(C) Agreed payments are made in a timely manner and receipts specifying price, weigh, deductions and amount paid are given.	Evidence of payment is reviewed and interview with local contractor confirmed that payment for contractor timely manner. Sample seen on third party FFB suppliers: PT. CAK have paid for FFB’s sourced from PT. Marsam Citra Adiperkasa on 20 July 2023 through bank transfer.	Complied
5.1.7	Weighing equipment is verified by an independent third party on a regular basis.	According to the Indonesian regulation, verification of weigh bridge conducted annually. Sighted the record of validation from Cooperation and Trading Agency of Kutai Barat Regency as follows: <ul style="list-style-type: none"> Validation Certificate No: 510.63/421/Disperindag/Metrologi/VI/2023 dated 15 June 2023 for weighbridge Presica PSC 8228-WMS, series 2805625, capacity 60 MT, brand Presica. Validation renewal before 14 June 2024. Validation Certificate No: 510.63/422/Disperindag/Metrologi/VI/2023 dated 15 June 2023 for weighbridge Presica PSC 8228-WMS, series 2805628, capacity 60 MT, brand Presica. Validation renewal before 14 June 2024. 	Complied
5.1.8	The unit of certification supports Independent smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholder on who runs the Internal Controlling System (ICS), who holds the certificate, and who owns and sells certified materials.	PT CAK has held discussions with the surrounding village communities on 20 June 2022 and refreshments 24-25 August 2023 regarding the involvement of smallholders in oil palm, however based on the results of interviews with head of village, traditional leader, and local leaders, it was known that there are no independent smallholders, most of the villagers are rubber farmers. In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon	Complied

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		Stock. The minutes of meeting and attendance list has shown during audit.	
5.1.9	(C) The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner.	There are no changes regarding the complaint mechanism, including from external stakeholders, namely the Communication SOP (FR.EMS.CIE) dated 24 February 2020. Any complaints or communications can be communicated via field staff or via email to sustainability@first-resources.com . The procedure states that all communications or complaints will be responded to within a maximum of 1 month. However, no complaints have been received since the last initial assessment.	Complied
Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.	PT CAK and PT BPEJ always encourage independent oil palm farmers in surrounding village communities to be interested in sustainable management of oil palm plantations as stated in the RSPO P&C. Approaches have been taken by the company, such as on June 20 2022 regarding the involvement of plasma farmers in palm oil management, on March 13-14 2023 there was socialization regarding sustainable management of community oil palm plantations. However, based on the results of interviews with village heads, traditional leaders and community leaders, it is known that there are no independent oil palm farmers, most of the residents of this village make their living as rubber farmers. In addition, the discussion provided information regarding RSPO certification, and related High Conservation Value and High Carbon Stock. Minutes of meetings and attendance lists have been shown at the time of the audit.	Complied

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5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).	<p>PT CAK and PT BPEJ always encourage independent oil palm farmers in surrounding village communities to be interested in sustainable management of oil palm plantations as stated in the RSPO P&C.</p> <p>Approaches have been taken by the company, such as on June 20 2022 regarding the involvement of plasma farmers in palm oil management, on March 13-14 2023 there was socialization regarding sustainable management of community oil palm plantations.</p> <p>However, based on the results of interviews with village heads, traditional leaders and community leaders, it is known that there are no independent oil palm farmers, most of the residents of this village make their living as rubber farmers.</p> <p>In addition, the discussion provided information regarding RSPO certification, and related High Conservation Value and High Carbon Stock. Minutes of meetings and attendance lists have been shown at the time of the audit.</p>	Complied
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	<p>PT CAK has held discussions with the surrounding village communities on 20 June 2022 regarding the involvement of smallholders in oil palm and refreshments on 24-25 August 2023, however based on the results of interviews with head of village, traditional leader and local leaders, it was known that there are no independent smallholders, most of the villagers are rubber farmers.</p> <p>In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon Stock. The minutes of meeting and attendance list has shown during audit.</p>	Complied
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	PT CAK has held discussions with the surrounding village communities on 20 June 2022 regarding the involvement of smallholders in oil palm and refreshments 24-25 August 2023, however based on the results of interviews with head of village, traditional leader and local leaders, it	Complied

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		<p>was known that there are no independent smallholders, most of the villagers are rubber farmers.</p> <p>In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon Stock. The minutes of meeting and attendance list has shown during audit.</p>	
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	<p>PT CAK has held discussions with the surrounding village communities on 20 June 2022 regarding the involvement of smallholders in oil palm and refreshments 24-25 August 2023, however based on the results of interviews with head of village, traditional leader and local leaders, it was known that there are no independent smallholders, most of the villagers are rubber farmers.</p> <p>In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon Stock. The minutes of meeting and attendance list has shown during audit.</p>	Complied
Principle 6: respect workers’ rights and conditions			
Protect workers’ rights and ensure safe and decent working conditions.			
Criteria 6.1: Any form of discrimination is prohibited.			
6.1.1	(C) A publicity available non-discrimination and equal opportunity policy is implemented in such way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	<p>Regarding the company's policy regarding equal rights, until this surveillance audit was carried out there had been no changes, i.e. "Company Policy – Equal Employment Opportunity Policy" Doc.011.A/Sustainability_FR/P/VI/2012, this policy was published on June 15 2012, states: "Treating all employees equally in terms of recruitment, work performance and representation without discrimination by race, caste, national origin, religion, disability, gender, sexual orientation, trade union membership, political affiliation, or age." Company policies are available on the notice board.</p>	Complied

		<p>Based on interviews with workers, during consultations with stakeholders, it is known that workers have a basic understanding of company policies regarding non-discrimination and equal opportunity policies.</p> <p>The company also consistently treats employees by not discriminating against anyone in terms of hiring workers or in its business activities, the selection process for hiring workers to fill the required positions is carried out based on qualifications and experience, promotions within the company are carried out in the same way.</p> <p>Verify employee appointment documents: Application Form for Promotion/Acting Position dated 1 October 2022 in the name of Bewanaha Tealumbanua (NIK: 2022101019) from PBT employee as Foreman at PT CAK, to become Garden Assistant with Class C1.</p> <p>Based on the list of PT CAK employees for the period August 2023 and based on interviews with several workers, the company has implemented policies related to discrimination and has provided employment opportunities.</p>	
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.</p>	<p>Worker register for mill and estates mentioned that all workers came from different backgrounds (race, religion, gender, etc). Ethnical diversity of worker and during interview with workers, no discrimination was identified based on religion, ethnic, gender. No evidence of discrimination found during the audit.</p> <p>Company provided working tools to the workers, relevant to the nature of the work performed.</p> <p>Based on interviews with several workers during this audit, it was stated by the workers that PT CAK and PT BPEJ had treated its employees fairly or there was no discrimination and there were no fees charged at the time of employee recruitment.</p>	Complied

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Based on document verification of plantation and PKS employees, the company has treated all workers the same, from employee recapitulation data based on ethnicity and religion it has also shown that the company implements a policy of equal opportunities and treatment, the verified documents are:

Religius	Mill & Estate (Workers)	%	Race	Mill & Estate (Workers)	%
Islam	813	44%	Flores	25	1%
Katholik	703	38%	Jawa	25	1%
Protestan	339	18%	Manggarai	53	3%
Budha	-	0%	Sumba	4	0%
Hindu	-	0%	Timor	21	1%
Total	1,855	100%		1,855	100%

Meanwhile, when distributed into gender it is as follows:

Gender	Mill & Estate (workers)	%
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		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">Man</td> <td style="text-align: center; padding: 2px;">1,269</td> <td style="text-align: center; padding: 2px;">68%</td> </tr> <tr> <td style="padding: 2px;">Woman</td> <td style="text-align: center; padding: 2px;">586</td> <td style="text-align: center; padding: 2px;">32%</td> </tr> <tr> <td style="padding: 2px;">Total</td> <td style="text-align: center; padding: 2px;">1,855</td> <td style="text-align: center; padding: 2px;">100%</td> </tr> </table>	Man	1,269	68%	Woman	586	32%	Total	1,855	100%	
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Woman	586	32%										
Total	1,855	100%										
6.1.3	<p>The unit of certification demonstrates that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.</p>	<p>Until now the recruitment mechanism has not changed, the Daily Employee Recruitment Procedure remains Doc. Number AD.PNK.HRD.R&S.0002.001.</p> <p>Separately, PT CAK and PT BPEJ has set requirements for employee recruitment in the Company Regulations (PP: <i>Peraturan Perusahaan</i>) for the 2022-2024 period, in Chapter IV concerning Employment Relations, which explains:</p> <ul style="list-style-type: none"> - Article 12: related to basis of acceptance, placement and transfer of employees - Article 12: related to general requirements for recruitment, including the minimum age requirement of 18 years and medical examination - Article 13: related to probationary period period for 3 months - Article 15: related to promotion - Article 51; concerning Termination of Employment (PHK: <i>Pemutusan Hubungan Kerja</i>) which refers to Law no. 13 of 2003. - Article 52; Termination of Employment - Article 58; Retirement: employees who are 60 (fifty-seven) years old can be honorably dismissed with pension rights in accordance with applicable regulations and or applicable company policies. <p>There are two types of employees that are applied in PT CAK and PT BPEJ, which are permanent employees (known as KHT; <i>Karyawan Harian Tetap</i> and PBT; <i>Pekerja Bulanan Tetap</i>) and daily workers</p>	Complied									

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		<p>(known as BHL/PHL). Worker register for mill and estates mentioned that all workers came from different backgrounds (race, religion, gender, etc). Ethnical diversity of worker and during interview with workers, no discrimination was identified based on religion, ethnic, gender. No evidence of discrimination found during the audit.</p> <p>Based on interviews with the HR Dept., employee recruitment is based on an analysis of workforce needs and takes into account the required competencies, experience and skills. For this reason, employee acceptance tests and interviews will be carried out. Employee assessments are always carried out every 6 months as a basis for promotion to positions or levels/groups which will affect monthly salaries. In the 2023 period there is no recruitment at PT CAK and PT BPEJ.</p>	
6.1.4	<p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.</p>	<p>There are no changes from 2012 regarding the policy for protecting reproductive rights, namely Council Decree No. 011.D/Sustainability_FR/P/VI/2012 dated 15 June 2012 which explains workers' rights to obtain reproductive health services.</p> <p>Separately, the company has also issued Circular Letter No. 001/SE-CAK/X/2021 dated 17 October 2021 concerning Identification and Fulfillment of the Needs of Young/New Mothers in the Company Environment, furthermore the Company is committed to protecting the rights of young mothers in the Company Environment, female workers including female workers who are pregnant and breastfeeding.</p> <p>During this audit activity, interviews were also conducted with the Gender Committee, it was said that the company had implemented protection of women's reproductive rights, in the form of maternity leave, menstrual leave, and routine pregnancy checks for female sprayers and strictly prohibited pregnant and/or breastfeeding female workers from using pesticides. When in pregnancy checking there are confluence workers who stated "positive", then based on the company's</p>	Complied

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		<p>policy above, the woman workers to be transferred to other work which not related to chemistry (spray or fertilizing).</p> <p>Periodically (every month) the company always monitors female workers for pregnancy conditions, the last pregnancy check will be on 15-17 August 2023; in Afdeling I there are 26 workers, Afdeling II there are 30 workers, Afdeling III there are 41 workers, Afdeling IV there are 32 workers. The worker was a female worker who was included in the fertilization and spraying group and the result was "negative".</p>	
6.1.5	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p>	<p>In 2023, there is changes to the organizational structure of the gender committee, especially for the chairman of the gender committee who is now chaired by Melda br. Nasution as of January 9 2023. Coordinators are assigned to each Afdeling; Afdeling 1: Sis Rahma Julita, Afdeling 2-4: No one yet.</p> <p>The Chair of the Gender Committee has determined the Work Program for the 2023 period, including:</p> <ol style="list-style-type: none"> 1. Women's Special Activities, including: <ul style="list-style-type: none"> • Health Counseling During the COVID-19 Pandemic. • Reproductive health education for female employees • Reproductive health checks for female employees in collaboration with the medical team from the local Health Office. 2. Communication with the company regarding employee complaints, including: <ul style="list-style-type: none"> • Conduct regular meetings at least once a year with the Company's management to find solutions to existing employee problems • If there are cases related to employees directly communicate with the Company's management to find a solution 	Complied

		<p>3. Strengthening Organizational Institutions, including:</p> <ul style="list-style-type: none"> • Meeting members at least once a year to discuss organizational development, • Management participates in training organized by the Government and the Company to add and improve insight skills • Coordinate with SPSI to help with complaints related to female employees <p>Meeting between commitess and LKS Bipartite has held on 12 June 2023 that was attended by 16 people, with a meeting agenda related to the socialization of employment policies and communication procedures.</p> <p>Based on the results of an interview with the new chairman of the gender committee, Mrs. Melda br. Nasution during ASA1 shows that there is no issue regarding the sexual harassment.</p>	
6.1.6	There is evidence of equal pay for the same work scope.	<p>The implementation of the minimum wage refers to the Decree of the Governor of Kalimantan Timur Number 561/K.854/2022 dated 6 December 2022 concerning the <i>Upah Minimum Kabupaten Kutai Barat Tahun 2023</i>, namely IDR 3,551,179.24/month.</p> <p>PT Citra Agro Kencana also issued several Circular Letters from HR regarding wage determination for the 2023 period, including:</p> <ol style="list-style-type: none"> 1. Circular Letter / <i>Surat Edaran Struktur Skala Upah</i> from Deputy Managing Director No. 002/SE/DMD/I/2023 dated 30 January 2023 regarding Employee Salaries for the 2022 Period / <i>Gaji Karyawan Periode Tahun 2022</i>. 2. Circular Letter / <i>Surat Edaran Direktur Dir. Plantation</i> No. 005/FR/II-2023/SE/Plant dated 22 February 2023 regarding Latest 	Complied

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		<p>premium notifications for Supervision, Employees, Harvesting, Maintenance and Transportation of Plantation Areas / <i>Pemberitahuan premi terbaru Supervisi, Karyawan, Panen, Perawatan dan Pengangkutan Wilayah Kebun FR</i> per 01 March 2023</p> <p>3. Determination of overtime wages by calculation: The wage for 1 hour of overtime work is the 2023 UMSK divided by 173 (Rp. 20,527 per hour) / <i>upah kerja lembur 1 jam adalah UMSK tahun 2023 dibagi 173 (Rp 20.527 per jam).</i></p> <p>Wage determination is determined in Indonesian and in accordance with statutory regulations.</p> <p>Wage payments at PT CAK are made by transferring the BPD Kaltim Kaltara Bank account to the employee. The company will make a salary list and pay slip before the salary is transferred. Payslips and salary slips contain the basic salary (according to applicable regulations), allowances, overtime, premiums and the amount of deductions (taxes and BPJS Employment and Health contributions).</p>	
<p>Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).</p>			
<p>6.2.1</p>	<p>(C) Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.</p>	<p>The application of PT CAK's minimum wage refers to the Decree of the Governor of East Kalimantan Number 561/K.854/2022 dated 6 December 2022 concerning the 2023 Kutai Barat Regency Minimum Wage, namely IDR 3,551,179.24/month.</p> <p>PT Citra Agro Kencana also issued a several Circular from HR regarding wage determination for the 2023 period, including:</p> <ol style="list-style-type: none"> 1. 1. Wage Scale Structure Circular from the Deputy Managing Director No. 002/SE/DMD/I/2023 dated 30 January 2023 concerning Employee Salaries for the 2022 Period. 	<p>Complied</p>

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		<p>2. 2. Director's Circular Dir. Plantation No. 005/FR/II-2023/SE/Plant dated 22 February 2023 concerning Notification of the latest premiums for Supervision, Employees, Harvesting, Care and Transportation of FR Plantation Areas as of 01 March 2023</p> <p>3. 3. Determine overtime wages by calculating: the wage for 1 hour of overtime work is the 2023 UMSK divided by 173 (Rp. 20,527 per hour).</p> <p>The application of wages is determined in Indonesian and in accordance with statutory regulations.</p> <p>Wage payments at PT CAK are made by transferring the BPD Kaltim Kaltara bank account to the employee. The company will make a salary list and pay slip before the salary is transferred. Payslips and salary slips contain the basic salary (according to applicable regulations), allowances, overtime, premiums and the amount of deductions (taxes and BPJS Employment and Health contributions).</p>	
6.2.2	<p>(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed.</p>	<p>PT Citra Agro Kencana uses permanent workers consisting of 2 types, namely: KHT- karyawan harian tetap (permanent daily employees) and PBT- Pekerja Bulanan Tetap (Permanent Monthly Workers) which require a trial period of 3 months.</p> <p>Employment binding with employees by using a work contract in the form of Perjanjian Kerja Waktu Tidak Tertentu or permanent workers, so there are no daily worker (non permanent worker) in PT CAK.</p> <p>Payment of wages at PT CAK is done by transferring the bank account of BPD Kaltim Kaltara to employees, the company will make payroll and salary slips before wages are transferred. Payroll and salary slips contain basic wages (according to applicable regulations), allowances, overtime, premiums and the amount of deductions (taxes and contributions BPJS tenagakerja and Kesehatan), the following are examples of salary slips received by employees.</p>	Complied

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		<p>Example of KHT Salary Slip for the period August 2023:</p> <ol style="list-style-type: none"> a. Name of worker Sup*** (KHT), NIK: #####045, Position: Harvester Afdeling -03, wage components: Basic wage: IDR 3,567,680,-, harvest premium: IDR 2,009,808, Progressive pruning premium: IDR 500,000, Attendance Premium: IDR 1000,000, deduction; PPH21 tax: IDR 91,838 and BPJS Tenagakerja & Kesehatan contribution: IDR 142,707. Net Wage IDR 6,565,235. b. Name of worker Mar*** (KHT), NIK: #####043, Position: Harvester (FC: Family Coule) Afdeling -03, wage component: Basic wage: IDR 3,557,180,-, harvest premium : Rp -, Progressive pruning premium: Rp -, deduction; PPH21 tax: IDR - and BPJS Tenagakerja & Kesehatan contribution: IDR 277,288. Net Wage IDR 3,279,892. c. Name of worker Emi*** Ir*** (KHT), NIK: #####004, Position: Harvester Afdeling -04, wage components: Basic wage: IDR 3,553,680,-, harvest premium: IDR 575,607, Progressive pruning premium: IDR 330,000, Attendance Premium: IDR 300,000, deduction; PPH21 tax: IDR - and BPJS Tenagakerja & Kesehatan: IDR 433,510. Net Wage IDR 4,325,777. d. Name of worker Ad*** Was*** (KHT), NIK: #####001, Position: Truck Loader Afdeling -02, wage component: Basic wage: IDR 3,552,180,-, loading premium : IDR 1,209,291, Progressive pruning premium: IDR -, Attendance Premium: IDR 500,000, deduction; PPH21 tax: IDR - and BPJS Tenagakerja & Kesehatan: IDR 277,088. Net Wage IDR 4,985,383. e. Name of worker Mar*** Dal*** J. (KHT), NIK: #####019, Position: Afdeling Fertilizer Unit Worker -04, wage component: Basic wage: Rp. 3,552,680,-, fertilizer premium: IDR 1,927,695, Progressive pruning premium: IDR -, Attendance Premium: IDR -, deductions; PPH21 tax: IDR - and BPJS Tenagakerja & Kesehatan contribution: IDR 241,580. Net Wage IDR 5,238,795. 	
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		<p>f. Name of worker Abd*** Roh*** (KHT), NIK: #####025, Position: Afdeling Spray Worker -03, wage component: Basic wage: Rp. 3,553,680,-, spray premium: IDR 116,950, Progressive pruning premium: IDR -, Attendance Premium: IDR -, deduction; PPH21 tax: IDR - and BPJS Tenagakerja & Kesehatan contribution: IDR 241,611. Net Wage IDR 3,429,019.</p> <p>Based on the sample salary slip above, PT CAK has applied wages to its workers in accordance with applicable laws and regulations.</p>	
6.2.3	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements.</p>	<p>PT CAK has Company Regulations (PP) for the 2022-2024 period which have been ratified by the Kutai Barat Regency Manpower and Transmigration Service SK No.568/1652/DTKT-BHI/V/2022 dated 30 May 2022.</p> <p>Based on the PT Company Regulations, it has been determined related to employment, as follows:</p> <ul style="list-style-type: none"> - CHAPTER IV; Article 17: Working Time: working time is determined according to the applicable provisions and regulations, namely 7 (seven) hours of work one day or 40 (forty) hours in 1 week and working days from Monday to Saturday. Rest time is 1 hour and is not counted as working time. - Article 18: Overtime work: overtime work is considered valid if there is a written overtime order from the leadership and is in accordance with the Company's Overtime SOP - Article 19: Wages; consisting of basic wages, allowances, BPJS contributions, deductions including income tax deductions. - CHAPTER IX, Article 31: Holidays; holidays recognized by the company are official holidays set by the government. - Article 32; Annual Leave: the employee's annual leave entitlement in the first year of work is calculated from the number of months 	Complied

		<p>starting to work until December. The amount of annual leave for 12 working days after working for 12 months continuously.</p> <ul style="list-style-type: none"> - Article 33; Maternity/Miscarriage Leave: maternity leave is given to female employees who are pregnant for 1.5 months before giving birth and 1.5 months after giving birth with full salary payments. - Article 34; Permit to Leave Work: in accordance with applicable laws, employees can leave work or leave work permits while still receiving wages (P2) and not reducing the entitlement to annual leave for the following purposes: <ul style="list-style-type: none"> a) Self-employed married: 3 working days b) Employees marry off children: 2 working days c) Employees circumcising/baptizing children: 2 working days d) Wife gives birth/miscarriage: 2 working days e) Husband/wife, parent/in-law, child or daughter-in-law dies: 2 working days f) Family member in the same house dies: 1 working day <p>Based on documents verification of pay slip on period August 2023 (indicator 6.2.1 & 6.2.2 above), that the application of wages for 2023 period is in accordance with the government's minimum wage determination; Decree of the Governor of Kalimantan Timur No. 561/K.854/2022 dated 6 December 2022 concerning the 2023 Kutai Barat Regency Minimum Wage, i.e. IDR 3,551,179.24 per month. The wage deductions for the salary component in the pay slip are in accordance with applicable regulations, namely: PPH 21 tax deductions, deductions for social security contributions (BPJS).</p> <p>Based on attendance (fingerprint), the implementation of working hours is also in accordance with government regulations (UU Cipta Kerja no. 11 Tahun 2021 and Perppu UU Cipta Kerja No. 6 Tahun 2023 which</p>	
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		<p>amends Article 77 of the Manpower Law. 8 hours 1 day and 40 hours 1 week for 5 working days in 1 week).</p> <p>Based on interviews with the head of the trade union and several workers during the field visit, the stipulation of company regulations related to employment as explained in the PP for the 2022-2024 period is in accordance with the applicable rules and regulations. Several document verifications were carried out for legal compliance for regular working regarding leave:</p> <ul style="list-style-type: none"> - Application for menstrual leave in the name of Jumawiyati (Afd. 1 spray team worker on BPEJ estate); Leave will be taken on 17 April 2023 as menstrual leave due to feeling stomach pain due to menstruation. - Application for menstrual leave in the name of Vayly Ulzatul (Krani Upah – Kantor Kebun); Leave will be taken on 09 February 2023 as menstrual leave due to feeling stomach pain due to menstruation. - Application for meternity leave in the name of Gaudensia Wasala (Afd. 1 upkeep workforce on BPEJ estate); Leave will be taken on 5 August – 5 October 2023 as maternity. 													
<p>6.2.4</p>	<p>(C) The unit of certification provides adequate housing. Sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p>	<p>There are no changes from the previous period regarding the provision of infrastructure facilities and employee welfare. The following is a list of facilities provided by PT CAK for employees:</p> <p>Supporting Facilities and Infrastructure of PT Citra Agro Kencana Period Y2022-2023</p> <table border="1" data-bbox="1131 1236 1973 1364"> <thead> <tr> <th>No.</th> <th>Type of Building</th> <th>M²</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Main Office/Kantor Utama</td> <td>750</td> <td>1</td> </tr> <tr> <td>2</td> <td>Rumah Tamu / Guest House</td> <td>300</td> <td>1</td> </tr> </tbody> </table>	No.	Type of Building	M ²	Unit	1	Main Office/Kantor Utama	750	1	2	Rumah Tamu / Guest House	300	1	<p>Complied</p>
No.	Type of Building	M ²	Unit												
1	Main Office/Kantor Utama	750	1												
2	Rumah Tamu / Guest House	300	1												

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3	Security Pos/ Pos Kemanan	30	2
4	Policlinic/ Poliklinik	80	1
5	Central Warehouse	850	3
6	Fertilizer Warehouse	500	2
7	Workshop	150	3
8	Mosque/ Mesjid	130	3
9	Church/Gereja	70	2
10	Genset House/Rumah Genset	20	6
11	School (TK dan SD)	500	2
12	Helipad	100	1
13	Estate Manager's House	72	1
14	Mill Manager's House	72	1
15	Head Admin's House	72	1
16	Assissten Agronomi and LC's Houses	72	8
17	Mill Assisten's Houses	72	8
18	Infrastructure Assisten's Houses	72	1
19	Employe Housing		
	- Type C-2 (<i>Karyawan Harian Tetap</i>)	500	41
	- Type C-2 (<i>Pegawai Bulanan Tetap</i>)	500	41

The company also provides an ambulance unit as part of the employee health service emergency response. The clean water supply for employees comes from the factory for Rayon A and Rayon B housing.

The company has planned to renovate the employee house (wooden house G10) into a permanent employee house (G4). The budget has

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		<p>been set for the 2019-2020 period. The realization of the construction of permanent housing for G8 employees until June 2020 was 9 permanent housing units for G4 and at the time this audit was carried out, the renovation process was still ongoing. One of the reasons is the focus on the Covid19 pandemic. So a lot of budget is allocated for dealing with and preventing the spread of Covid-19. While the renovation is taking place, employees can still live in the company's non-permanent G8 housing.</p> <p>The company has provided lighting to employees using generators and provided access to clean water using drilled wells. Clean water checks were carried out by the Center for Environmental and Natural Resources Research, Mulawarman University on March 17 2023, the results of the measurements were still in accordance with clean water quality standards based on Minister of Health Regulation No. 32 of 2017 concerning Environmental Health Quality Standards.</p>	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	<p>PT CAK has provided access to employees regarding adequate and affordable food, including the Employee Cooperative which provides basic necessities.</p> <p>The location of PT CAK's plantation is 5 km from the Lumpat Dahuq Village traditional market with good road access so that it is easily accessible by employees. The company also welcomes vegetable and fruit sellers to enter PT CAK's plantation area every day. The company also has provided transportation unit facilities (operational vehicles) which can be used by employees to obtain basic food ingredients from Barong Tongkok (traditional market in Barong Tongkok once a month after the employee's salary. Apart from that, the company has also given permission to open a small shop in employee housing for provides basic commodities.</p>	Complied
6.2.6	A DLW is paid to all workers in accordance with applicable regulations, including workers who work on a piece rate/quota basis, the calculation	PT Citra Agro Kencana has calculated the decent living wages (DLW). for the 2023 period, as follows:	Complied

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	<p>of which is based on a quota that can be achieved during regular working hours.</p>	<p>PT CITRA AGRO KENCANA Prevailing Wage Assesment 2023</p> <table border="1"> <thead> <tr> <th>No.</th> <th>Component</th> <th>Parameter</th> <th>Remark</th> <th>Cost Per Month (IDR)</th> </tr> </thead> <tbody> <tr> <td>A.</td> <td>In Kind Benefit</td> <td></td> <td></td> <td></td> </tr> <tr> <td>1</td> <td>Housing Benefit</td> <td>House construction (total cost divided by 30 yrs.</td> <td>Divide by the number of houses</td> <td>IDR 19.521</td> </tr> <tr> <td></td> <td></td> <td>Housing Maintenance Costs (divided by the number of houses)</td> <td>Divide by the number of houses</td> <td>IDR 83.333</td> </tr> <tr> <td>2</td> <td>Employee bonuses</td> <td>Holiday allowance/ Tunjangan Hari Raya</td> <td></td> <td>IDR 292.932</td> </tr> <tr> <td></td> <td></td> <td>Employee bonuses</td> <td></td> <td>IDR 732.329</td> </tr> <tr> <td>3</td> <td>Tunjangan Pendidikan</td> <td>School building maintenance costs (facilities and infrastructure, electricity and water)</td> <td>Divided by the number of employees</td> <td>IDR 15.361</td> </tr> <tr> <td></td> <td></td> <td>School Bus Fuel-Solar Costs</td> <td>Divided by the number of employees</td> <td>IDR 7.988</td> </tr> <tr> <td></td> <td></td> <td>School Bus Maintenance Costs</td> <td>Divided by the number of employees</td> <td>IDR 7.680</td> </tr> </tbody> </table>	No.	Component	Parameter	Remark	Cost Per Month (IDR)	A.	In Kind Benefit				1	Housing Benefit	House construction (total cost divided by 30 yrs.	Divide by the number of houses	IDR 19.521			Housing Maintenance Costs (divided by the number of houses)	Divide by the number of houses	IDR 83.333	2	Employee bonuses	Holiday allowance/ Tunjangan Hari Raya		IDR 292.932			Employee bonuses		IDR 732.329	3	Tunjangan Pendidikan	School building maintenance costs (facilities and infrastructure, electricity and water)	Divided by the number of employees	IDR 15.361			School Bus Fuel-Solar Costs	Divided by the number of employees	IDR 7.988			School Bus Maintenance Costs	Divided by the number of employees	IDR 7.680	
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		Teacher Honorary	Divided by the number of employees	IDR 55.300
		School Building (use period 30 years)	Divided by the number of employees	IDR 6.554
4	Housing Facilities	Electrical installation costs (30 year service life)	Divide by the number of houses	IDR 14.350
		Electricity costs	Divide by the number of houses	IDR 193.913
		Fees for using clean water	Divide by the number of houses	IDR 30.795
5	Health Servant	Purchase of medicines	Divided by the number of employees	IDR 9.025
		Nurse honorary	Divided by the number of employees	IDR 17.281
		Building (use period 30 years)	Divided by the number of employees	IDR 3.674
		Health care / Perawatan Kesehatan	Divided by the number of employees	IDR 17.281

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		6	Daycare /Tempat Penitipan Anak	Construction of a day care center (use period 30 years)	Divided by the number of employees	IDR 2.535	
				Building maintenance	Divided by the number of employees	IDR 8.504	
				Nanny salary /Gaji pengasuh	Divided by the number of employees	IDR 13.917	
		7	Entertainment	Badminton court maintenance	Divided by the number of employees	IDR 2.688	
				Volley Ball court maintenance	Divided by the number of employees	IDR 1.920	
		Total Kind Benefit					IDR 1.536.881
		B. Workers' Wages					IDR 3.515.180
		Total Value of Prevailing Wage (A+B)					IDR 5.052.061
		<p>Based on the DLW calculation above, it shows that the fulfilment of the needs of employees at PT CAK until the period of September 2023 has been fulfilled. And when compared with the minimum wage for Kutai Barat Regency for the 2023 period, that PT CAK has provided the living needs of employees has exceeded the calculation of the UMSK Kutai Barat Regency for 2023 period.</p>					

<p>PROCEDURAL NOTE:</p> <p>The RSPO has published guidelines on the calculation of Decent Living Wage (DLW) in June 2019. Since Indonesia does not have DLW benchmark yet, the RSPO Secretariat will conduct a DLW benchmark study in accordance with the Global Living Wage Coalition (GLWC) and Indonesian laws and regulations.</p> <p>In the meantime, until DLW benchmark for Indonesia is endorsed by the RSPO, the unit of certification carries out interim measures that was published by RSPO (dated 11 November 2019), including:</p> <ol style="list-style-type: none"> 1. Payment of minimum wages in accordance with applicable regulations 2. Assessment of wages paid (prevailing wages) and in-kind benefits. <p>Once the DLW benchmark is available, this procedural note is no longer applicable.</p>			
6.2.7	Permanent fulltime employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal	<p>Based on document verification, field observation and interview with several workers, that all employees at PT Citra Agro Kencana is as permanent worker called PBT (Pekerja Bulanan Tetap) and KHT (Karyawan Harian Tetap).</p> <p>Based on the results of interviews with management and document verification, it is known that PT. Citra Agro Kencana does not use PKWT and PHL workers. It is recorded that all workers at PT. Citra Agro Kencana has permanent employees as permanent daily employees (KHT) and permanent monthly employees (PBT), up to August 2023 the number of employees: at Estaten and Mill there are 1744 SKU-Harian dan 111 SKU-Bulanan.</p>	Complied
<p>Criteria 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p>			
6.3.1	(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.	<p>PT Citra Agro Kencana and PT Borneo Persada Energi Jaya</p> <p>As a group, both companies refer to Group Policies as per "Surat Keputusan Direksi Nomor : 018/SUSTAINABILITY_FR/P/03/2015 Tentang Kebijakan Hak Asasi Manusia First Resources Ltd dan Anak Perusahaannya" – Human Rights Policies of First Resources Ltd and its subsidiaries dated 15 March 2015.</p>	Complied

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		<p>In point 10 stated "Setiap orang berhak untuk berkumpul, berapat, dan berserikat untuk maksud-maksud damai" - Everyone has the right to assemble, meet and associate for peaceful purposes.</p> <p>In company level, PT Citra Agro Kencana has a published statement recognizing freedom of association and right to collective bargaining as per "Surat Edaran Manager Nomor: 001/SE-CAK/010/XI/2021 dated 10 November 2021. The policy stated at point 2 "Perusahaan menjamin kebebasan karyawan dalam berserikat dan menyampaikan pendapat yang sesuai dengan aturan hukum yang berlaku di Indonesia" –The company guarantees the freedom of employees to associate and express opinions in accordance with the applicable laws in Indonesia.</p> <p>PT Citra Agro Kencana</p> <p>The policy has been communicated to all workers through master morning and meeting. Sample seen for socialization evidence available in "Laporan Pelatihan/Sosialisasi" dated 25-26 August 2023.</p> <p>During interview with workers and LKS bipartite confirmed that they have aware and understand regarding the policy and their right or freedom to express their opinion and made the association or to collective bargaining.</p> <p>There is no union labour formed in PT Citra Agro Kencana, however there are organisation of LKS Bipartite which is the communication forum representing the all employee in PT Citra Agro Kencana. LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2099/DTKT-BPTKHI/IX/2019 Tentang pencatatan Lembaga Kerjasama Bipartit PT Citra Agro Kencana" dated 04 September 2019.</p> <p>There are changes in LKS Bipartite organization Structure and has been registered in Manpower office of Kutai Barat Regency as per "Surat</p>	
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		<p>Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2009/DTKT-BHI/VI/2022 Tentang pencatatan Lembaga Kerjasama Bipartit PT Citra Agro Kencana” dated 27 June 2022.</p> <p>PT Borneo Persada Energi Jaya</p> <p>The policy has been communicated to all workers through master morning and meeting. Sample seen for socialization evidence available in “Laporan Pelatihan/Sosialisasi” dated 29—30 August 2023.</p> <p>During interview with workers and LKS bipartite confirmed that they have aware and understand regarding the policy and their right or freedom to express their opinion and made the association or to collective bargaining.</p> <p>There is no union labour formed in PT Borneo Persada Energi Jaya, however there are organisation of LKS Bipartite which is the communication forum representing the all employee in PT Borneo Persada Energi Jaya. LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per “Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2006/DTKT-BHI/VI/2022 Tentang pencatatan Lembaga Kerjasama Bipartit PT Borneo Persada Energi Jaya” dated 27 June 2022.</p>	
6.3.2	Minutes of meetings between the unit of certification with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request.	<p>Records of LKS Bipartite meeting :</p> <ul style="list-style-type: none"> • Monthly meeting dated 14 June 2023 about water and electricity access;working attendance incentive (PT CAK) attended by workers representatives and company representatives. • Monthly meeting dated 19 August 2023 about PPE, working days and reminder about output of harvesters. (PT BPEJ) attended by workers representatives and company representatives. 	Complied

6.3.3	Management does not interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.	<p>There are no interference from company management to LKS Bipartite formation.</p> <p>There is no union labour formed in PT Citra Agro Kencana and PT Borneo Persada Energi Jaya, however there are organisation of LKS Bipartite which is the communication forum representing the all employee in both company. Registration records of LKS Bipartite such as :</p> <ul style="list-style-type: none"> - PT Citra Agro Kencana, the LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2099/DTKT-BPTKHI/IX/2019 Tentang pencatatan Lembaga Kerjasama Bipartit PT Citra Agro Kencana" dated 04 September 2019. In 2022, there are changes in LKS Bipartite organization Structure and has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2009/DTKT-BHI/VI/2022 Tentang pencatatan Lembaga Kerjasama Bipartit PT Citra Agro Kencana" dated 27 June 2022. - PT Borneo Persada Energi Jaya, the LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2006/DTKT-BHI/VI/2022 Tentang pencatatan Lembaga Kerjasama Bipartit PT Borneo Persada Energi Jaya" dated 27 June 2022. 	Complied
Criteria 6.4: Children are not employed or exploited.			
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.	There were no changes related to the PT CAK's policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/ VI/2012 dated 15 June	Complied

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		<p>2015 regarding Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p> <p>This policy has been socialized to all employees of PT Citra Agro Kencana on 24-29 August 2023 to all workers and on 24-25 August 2023 to contractors and other third parties (contractors).</p> <p>Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitmen Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract:</p> <ul style="list-style-type: none"> - Palm Oil FFB Sale and Purchase Agreement No. MCA/001/JBTS/I/2021 dated January 4, 2021, on behalf of PT Marsam Citra Adi Perkasa, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Marsam Citra Adiperkasa" on May 1, 2021. <p>Palm Oil FFB Sale and Purchase Agreement No. BSMJ/010/JBTS/I/2021 dated January 4, 2021, on behalf of PT Borneosurya Mining Jaya, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Borneosurya Mining Jaya " on April 1, 2021.</p>	
6.4.2	<p>(C) Documented evidence on the fulfilment of worker's minimum age requirements in accordance with applicable regulation and verification procedures for age requirements, are available.</p>	<p>There were no changes related to the PT CAK's policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/ VI/2012 dated 15 June 2015 regarding Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p> <p>This policy has been socialized to all employees of PT Citra Agro Kencana on 24-29 August 2023 to all workers and on 24-25 August 2023 to contractors and other third parties (contractors).</p>	Complied

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		<p>Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitment Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract:</p> <ul style="list-style-type: none"> - Palm Oil FFB Sale and Purchase Agreement No. MCA/001/JBTS/I/2021 dated January 4, 2021, on behalf of PT Marsam Citra Adi Perkasa, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Marsam Citra Adiperkasa" on May 1, 2021. - Palm Oil FFB Sale and Purchase Agreement No. BSMJ/010/JBTS/I/2021 dated January 4, 2021, on behalf of PT Borneosurya Mining Jaya, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Borneosurya Mining Jaya " on April 1, 2021. <p>Based on the list of employees of PT CAK and PT BPEJ as of August 2023, there are no workers who are underage (18 years), the youngest identified employee, for example:</p> <ul style="list-style-type: none"> • PT CAK employee on behalf of Andi Rahmat Julianto (KHT); born on 27 July 2002 and entered work on 16 November 2021 at the age of 19 years and 4 months. • PT BPEJ employee on behalf of Doncemus Baki (KHT); born on 3 June 2000 and entered work on 1 February 2021 at the age of 20 years and 3 months. <p>During the field visit to the Mill, it was discovered that the CPO & PK</p>	
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		<p>driver and transporter were directly verified at Security Pos to find out the identity of the CPO & PK driver and transporter and it was discovered that the CPO & PK driver and transporter were more than 30 years old. Basically, FFB, CPO and PK transporters also know about the prohibition on the use of underage workers.</p>	
<p>6.4.3</p>	<p>(C) Young person maybe employed only for non-hazardous work with protective restrictions in place for that work.</p>	<p>There were no changes related to the PT CAK's policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/ VI/2012 dated 15 June 2015 regarding Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p> <p>This policy has been socialized to all employees of PT Citra Agro Kencana on 24-29 August 2023 to all workers and on 24-25 August 2023 to contractors and other third parties (contractors).</p> <p>Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitment Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract:</p> <ul style="list-style-type: none"> - Palm Oil FFB Sale and Purchase Agreement No. MCA/001/JBTS/I/2021 dated January 4, 2021, on behalf of PT Marsam Citra Adi Perkasa, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Marsam Citra Adiperkasa" on May 1, 2021. - Palm Oil FFB Sale and Purchase Agreement No. BSMJ/010/JBTS/I/2021 dated January 4, 2021, on behalf of PT Borneosurya Mining Jaya, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Borneosurya Mining Jaya " on April 1, 2021. 	<p>Complied</p>

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		<p>Based on verification during ASA1 to the list of employees of PT CAK and PT BPEJ as of August 2023, there are no workers who are underage (18 years). During this audit, based on workers list in August 2023 period that the youngest worker is 19 years old. The youngest identified employee, for example :</p> <ul style="list-style-type: none"> • PT CAK employee on behalf of Andi Rahmat Julianto (KHT); born on 27 July 2002 and entered work on 16 November 2021 at the age of 19 years and 4 months. • PT BPEJ employee on behalf of Doncemus Baki (KHT); born on 3 June 2000 and entered work on 1 February 2021 at the age of 20 years and 3 months. 	
6.4.4	<p>The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.</p>	<p>There were no changes related to the PT CAK's policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/ VI/2012 dated 15 June 2015 regarding Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p> <p>This policy has been socialized to all employees of PT Citra Agro Kencana on 24-29 August 2023 to all workers and on 24-25 August 2023 to contractors and other third parties (contractors).</p> <p>Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitment Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract:</p> <ul style="list-style-type: none"> - Palm Oil FFB Sale and Purchase Agreement No. MCA/001/JBTS/I/2021 dated January 4, 2021, on behalf of PT 	Complied

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		<p>Marsam Citra Adi Perkasa, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Marsam Citra Adiperkasa" on May 1, 2021.</p> <ul style="list-style-type: none"> - Palm Oil FFB Sale and Purchase Agreement No. BSMJ/010/JBTS/I/2021 dated January 4, 2021, on behalf of PT Borneosurya Mining Jaya, has stated a commitment related to the code of business ethics "Letter of Commitment to PT Borneosurya Mining Jaya " on April 1, 2021. <p>During the field visit to the Mill, it was discovered that the CPO & PK driver and transporter were directly verified at Security Pos to find out the identity of the CPO & PK driver and transporter and it was discovered that the CPO & PK driver and transporter were more than 30 years old. Basically, FFB, CPO and PK transporters also know about the prohibition on the use of underage workers.</p>	
<p>Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.</p>			
<p>6.5.1</p>	<p>(C) A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.</p>	<p>There were no changes related to the policy to prevent sexual and all other form of harassment and violence i.e. "Kebijakan Perusahaan" signed by Chief Executive Officer (CEO) First Resources on 15st June 2012. In the policy point 3 stated that "<i>All acts of discrimination or sexual harassment will be handled properly and confidentially in order to get a fair statement and can reduce the risk of harm. No worker should be victimized by making a proven sexual harassment statement.</i>" - .</p> <p>This policy has been socialized to all employees of PT Citra Agro Kencana on 24-29 August 2023 to all workers and on 24-25 August 2023 to contractors and other third parties (contractors).</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana through direct meetings when signing the cooperation contract. Furthermore, the Contractor also</p>	<p>Complied</p>

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		<p>makes a statement through the Company's Commitment Letter-<i>Surat Komitment Perusahaan</i>, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Based on interviews with the chairmen of the gender committee of PT CAK and PT BPEJ, they confirmed there were no cases of sexual harassment and acts of violence experienced or committed by employees or their superiors.</p>	
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p>	<p>There were no changes related to the policy to protect the reproductive rights i.e. Protection of Reproductive Rights Policy No. 011.D/Sustainability_FR/P/VI/2012 was sign by Chief Executive Officer (CEO) on 15 June 2012 an also rised the "Surat Edaran" which signed by Estate Manager on 10 October 2021. In the policy stated that:</p> <ul style="list-style-type: none"> - Employees have the right to maternity leave during pregnancy and childbirth for a period of 3 months (H1) - Breastfeeding mothers are allowed to return home / cottage for one hour during working hours - Pregnant and lactating women are not allowed to work in direct contact with chemicals (pesticides, etc.) The company provides pregnancy tests for female employees every month (Posyandu). The latest pregnancy check was in August 2023 which was attended by 20 female workers. <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana through direct meetings when signing the cooperation contract. Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-<i>Surat Komitment Perusahaan</i>, which contains related commitments: the use</p>	Complied

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		<p>of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>The company has also implemented policies related to the protection of reproductive rights of female workers by conducting pregnancy checks every month. The last one was carried out in August 2023 with 20 female workers.</p> <p>The company also provides rights to women workers, including:</p> <ul style="list-style-type: none"> - Give breastfeeding rights to mothers who are still breastfeeding by giving time to breastfeed children for 1.5 hours (without cutting working hours) - Menstrual leave: Menstrual leave maximum 2 days per month. Menstrual leave cannot be cashed and will be forfeited if not taken in the relevant month. - Maternity leave: Maternity leave is 1.5 months before delivery and 1.5 months after delivery. - Miscarriage leave: Miscarriage leave is 1.5 months. <p>This has also been regulated in the Company Regulations for 2022-2024 (Articles 35 and 36) in accordance with the laws and regulations of the UU Cipta Kerja no. 11 Tahun 2021 and Perppu UU Cipta Kerja No. 6 Tahun 2023.</p> <p>Based on interviews with female spray workers at PT BPEJ, fertilizer worker at BPEJ and CAK, and the head of the Gender Committee, the company has implemented the above policy.</p>	
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified in accordance with applicable regulations in Indonesia.	During ASA1, there was no change related to the policy to protect the reproductive rights i.e. Protection of Reproductive Rights Policy No. 011.D/Sustainability_FR/P/VI/2012 was sign by Chief Executive Officer	Complied

		<p>(CEO) on 15 June 2012 and also signed the "Surat Edaran" which signed by Estate Manager on 10 October 2021.</p> <p>For breastfeeding mothers and had children under 5 years, the company has provided child care (TPA) which is located in each division/Afdeling. In landfill space as well as the company provides a special space and time for 1 hour for breastfeeding mothers in need time to nursing his baby.</p> <p>The company has also identified the workers as young mothers and conducted consultations through distributing questionnaires on 7-9 March 2023 to as many as 25 young mothers in PT CAK and PT BPEJ.</p> <p>From the results of the survey and consultation, management issued several policies, including:</p> <ul style="list-style-type: none"> - Breastfeeding mothers are allowed to return home / cottage for one hour during working hours - Pregnant and lactating women are not allowed to work in direct contact with chemicals (pesticides, etc.) The company provides pregnancy tests for female employees every month (Posyandu). The latest pregnancy check was in August 2023 which was attended by 20 female workers. - The company has consistently performed pregnancy tests to women workers who worked as a fertilizer and spraying every 1 month. <p>Periodic check-ups at the clinic to monitor the health of the baby by providing POSYANDU services once a month at the Central TPA (Child Care Center) including immunization and vitamins.</p> <ul style="list-style-type: none"> - The company has provided menstrual leave for female employee in accordance with the recommendation from paramedic in clinic, and this is in line with "Perjanjian Kerja Bersama" and applicable regulations. 	
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		<ul style="list-style-type: none"> - The company has granted the right for maternity leave the women who gave birth in accordance with the applicable rules and "Perjanjian Kerja Bersama". - The company has a policy of not hiring female labor during pregnancy or breast-feeding for the kind of work that endanger such as fertilizer or spraying by temporarily moving the work force to other types of work. <p>Health needs for children/babies, the opportunity to be able to give breast milk to babies who are still breastfeeding, periodic immunizations and the need for care for children and babies in the plantation environment.</p> <p>Based on interviews with spray workers at PT BPEJ, fertilizer workers at CAK and BPEJ, and the chairman of the gender committee, the wishes of the young mothers mentioned above have been implemented by the company, for example:</p> <ul style="list-style-type: none"> - The company has been giving permission for 1.5 hours of breastfeeding time to breastfeed her child at the Estate Clinic. - Pregnancy check was performed in August 2023 which was attended by 20 female workers. - Periodic check-ups at the clinic to monitor the health of the baby by providing POSYANDU services once a month at the Central TPA (Child Care Center) including immunization and vitamins. The latest pengecekan terakhir telah dilakukan pada bulan Agustus 2023 yang diselenggarakan oleh Klinik kebun yang bekerjasama dengan Pusat Kesehatan Masyarakat Desa Mantar. - Female workers who have been identified as pregnant will be transferred to work that is not related to chemicals. 	
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6.5.4	A grievance mechanism, which respects anonymity and protects complainants where requested, as long as the complaint is supported with adequate information, is documented, implemented and communicated to all levels of the workforce.	<p>The company has had the procedure related to complain in document Standard Operating Procedure, No. FR.EMS.CIE; Revision: 02, 22nd November 2018, regarding Communication. This procedure stipulate:</p> <ul style="list-style-type: none"> - Internal Communication, Participation and Consultation is communication and consultation that occur both vertically and horizontally within the company. - External communication, participation and consultation is communication and consultation that occurs between the company and external parties, including the surrounding community and related agencies (relevant stakeholders). <p>This procedure has been communicated to all employees of PT CAK and BPEJ for 2023 period, the procedure also has been socialization (refreshment) to all relaevant stakholder on 10-12 May 2023 and attended by 21 stakeholders. The note of socialization, attendance list, has been shown during ASA1.</p>	Complied
Criteria 6.6: No forms of forced or trafficked labour are used.			
6.6.1	<p>(C) All work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports; • Payment of recruitment fees; • Contract substitution without worker’s consent • Involuntary overtime; • Lack of freedom of workers to resign • Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement • Debt bondage • Withholding of wages 	<p>Organization has had a policy related to Zero Fraud Tolerance Policy No. FR.CIA.ZFT.001 dated 28 December 2012, and Recruitment Procedure No. AD.PNK.HRD.R&S.002.001 that PT CAK prohibits the existence of forms of Retention of identity documents, Payment of recruitment fees, Contract substitution without worker’s consent, Involuntary overtime, Lack of freedom of workers to resign, Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement, Debt bondage</p> <p>During this ASA1 audit, document verification and interviews were carried out with several workers during field visits and representatives of LKS Bipartite workers, that the worker recruitment process was carried out voluntarily and there was no pressure, coercion or threats. There are no practices of withholding identity documents for prospective</p>	Complied

		<p>workers, setting recruitment fees, and working in accordance with the Work Agreement that has been agreed and signed.</p> <p>Application of overtime work is based on voluntary/no coercion based on the overtime order. When this ASA1 audit was carried out, there was no evidence of work practices based on debt burdens and withholding wages when workers wanted to resign.</p>																					
6.6.2	<p>(C) Where temporary (Specified Time Work Agreement/PKWT) or migrant workers are employed, a specific labour policy and procedures are established and evidence of implementation is available.</p>	<p>Base on document verification, field observation and interview with several workers, that all employees at PT Citra Agro Kencana is as permanent worker called PBT (Pekerja Bulanan Tetap) and KHT (Karyawan Harian Tetap). Up to August 2023 the number of employees at PT CAK and PT BPEJ as follow:</p> <table border="1" data-bbox="1133 751 1803 951"> <thead> <tr> <th>Grade/Status</th> <th>Mill/PKS</th> <th>PT CAK</th> <th>PT BPEJ</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PBT</td> <td>13</td> <td>75</td> <td>23</td> <td>111</td> </tr> <tr> <td>KHT</td> <td>260</td> <td>1,198</td> <td>286</td> <td>1,744</td> </tr> <tr> <td>Total</td> <td>273</td> <td>1,273</td> <td>309</td> <td>1,855</td> </tr> </tbody> </table>	Grade/Status	Mill/PKS	PT CAK	PT BPEJ	Total	PBT	13	75	23	111	KHT	260	1,198	286	1,744	Total	273	1,273	309	1,855	Complied
Grade/Status	Mill/PKS	PT CAK	PT BPEJ	Total																			
PBT	13	75	23	111																			
KHT	260	1,198	286	1,744																			
Total	273	1,273	309	1,855																			
<p>Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.</p>																							
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p>	<p>During this audit there is no chane in the responsible person for H&S implementation in PT CAK and BPEJ. Responsible person for H&S has been identified as per "Struktur P2K3 PT Citra Agro Kencana and PT Borneo Persada Energi Jaya". Safety committee or P2K3 structure has been endorsed by Manpower Office Kalimantan Timur Province as below:</p> <ul style="list-style-type: none"> - "Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur Nomor: KEP.566/0830/P2K3/PPK/DTKT/2022 Tentang Pengesahan Panitia Pembina Keselamatan dan Kesehatan kerja (P2K3) PT Citra Agro Kencana" dated 21 March 2022. 	Complied																				

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		<p>Secretary of P2K3 is OHS expert on behalf Melrandy Sutrisno, with certificate dated 18 September 2017.</p> <ul style="list-style-type: none"> - "Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur Nomor: KEP.566/0829/P2K3/PPK/DTKT/2022 Tentang Pengesahan Panitia Pembina Keselamatan dan Kesehatan kerja (P2K3) PT Borneo Persada Energi Jaya" dated 21 March 2022. <p>Secretary of P2K3 is OHS expert on behalf Melrandy Sutrisno, certificate dated 18 September 2017.</p> <ul style="list-style-type: none"> - OHS expert licence on behalf Melrandy Sutrisno based on "Keputusan Menteri Ketenagakerjaan RI Nomor 5/5271/AS.01.03/IV/2023 Tentang Penunjukan Ahli Keselamatan dan Kesehatan kerja Umum Menteri Ketenagakerjaan RI" dated 17 April 2023, valid until 3 years. <p>P2K3 (Safety Committee Meeting) holds monthly meetings to discuss issues related to OHS and work programs. Evidence of the implementation of P2K3 meetings is documented in the "<i>Laporan pertemuan Bulanan P2K3</i> - Monthly P2K3 meeting report". P2K3 minutes meeting and reports can be shown during the audit, for example the P2K3 meeting report for the period January – June 2023. A summary of discussions in the P2K3 meeting report consists of:</p> <ul style="list-style-type: none"> - P2K3 program - Implementation of monthly work programs - Reports from each P2K3 team - Accident reports and analysis - Lecture/discussion - Recommendation - Discussion results - Activities of the coming month 	
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		<p>P2K3 reports the results of implementing the OHS program and the results of P2K3 activities every quarter to the East Kalimantan Province Manpower and Transmigration Service. The P2K3 report for the first and second quarters of 2023 was reported on 3 May 2023 and 20 July 2023. Evidence of the report submission and receipt from the Manpower Service can be shown in the "<i>Form Serah Terima</i>".</p>	
<p>6.7.2</p>	<p>Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p>	<p>PT CAK and PT BPEJ has established documented procedures related to accident and emergency procedure in local language Bahasa Indonesia. During this audit ASA1 there is no change in the procedure:</p> <ul style="list-style-type: none"> - SOP Emergency and Responsibility FR.EMS.ERS dated 1 September 2011 - SOP Handling of Occupational Accident and Near Miss FR.OSPH.P12 dated 1 September 2011 <p>According to the emergency procedure, the emergency conditions have been identified including: working accident, Fire, explosion at buildings, chemical spill and poisonings also armed interference or ambush. The procedures described the roles and responsibilities of each emergency response team include the mechanism how to conduct medical evacuation to near hospital/local health centre, the emergency contact number of each internal emergency team and external related parties such as public fire station at local area Kabupaten Kutai Barat and Public health centre were also available.</p> <p>Emergency procedure has been socialized to the workers on 25 August 2023. Evidence of socialization can be shown. During field visit to estate and mill confirmed that workers are aware regarding the emergency response procedure in their working place.</p> <p>Company has formed the emergency response team as per "Satuan Tugas Pengendalian kebakaran Lahan dan Kebun" PT Citra Agro</p>	<p>Complied</p>

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		<p>Kencana and PT Borneo Persada Energy Jaya. Emergency response team has conducted the regular training and drill to response the emergency situation, sample seen: Basic Fire training and drill on 20 May 2023. Evidence of emergency drill can be demonstrated during audit including Scenario and minutes of emergency drill.</p> <p>First aid equipment are available in the worksite both in Estate and Mill. Sample seen:</p> <p>PT Citra Agro Kencana</p> <ul style="list-style-type: none"> - At field, brought by field foreman: 13 box. - At mill and estate 24 box, covering: estate office, mill office, central warehouse, workshop, Afdeling office, fertilizer warehouse, sortation station, childcare, hazardous waste storage, laboratorium. <p>PT Borneo Persada Energy Jaya</p> <ul style="list-style-type: none"> - At field, brought by field foreman: 3 box. - At estate 9 box, covering: estate office, workshop, Afdeling office, childcare, hazardous waste storage. <p>Assigned operatives trained in first aid are present in both field and other operations. There are 13 personel of foreman assigned as first aider PT CAK and 3 personel assigned first aider in PT BPEJ. All field foreman has been socialized and trained the first aid by paramedic.</p> <p>Record of accident are available in "Rekapitulasi Laporan Kecelakaan" PT Citra Agro Kencana and PT Borneo Persada Energy Jaya 2023". Report of accident period January – December 2022 and January – August 2023 are available. Each accident case were followed up by investigation as record in "PT CAK and PT BPEJ Accident Report" which explain the detail of accident case and chronology. Below are the summary of accident report 2023 ytd August:</p> <ul style="list-style-type: none"> - PT BPEJ: Total accident ytd August 2023: 0 case, Total working hour 226,079 hour, No lost time injury. 	
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		<ul style="list-style-type: none"> - PT CAK Estate: Total accident ytd August 2023: 10 case (first aid), Total working hour 2,376,220 hour, no lost time injury - PT CAK Mill: Total accident ytd August 2023: 0 case (first aid), Total working hour 245,051 hour, no lost time injury <p>Accident report are review in regular basis each month through P2K3 meeting. Record of P2K3 meeting can be demonstrated during audit, sample seen: P2K3 meeting PT BPEJ dated 29/07/2023, 31/08/2023, discussing the OHS programme implementation, accident report, and other issue related to OHS; P2K3 meeting PT CAK dated 31/07/2023, 30/08/2023, discussing the OHS programme implementation, accident report, and other issue related to OHS.</p>	
6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p>	<p>PT CAK and PT BPEJ has a procedure regarding PPE as per "SOP Alat pelindung Diri No. PR.FR.COP.OPA.APD" Rev.1 dated 1 October 2019. PT CAK and PT BPEJ has provide the PPE for workers free of charge. PPE provision can be shown during audit as per "Berita Acara Serah terima Alat pelindung Diri (APD)"</p> <p>PT CAK and PT BPEJ has demonstrated the record of realization the OHS program 2023 including use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Evidence of PPE provision can be shown as per "Berita Acara serah terima Alat pelindung Diri".</p> <p>Sample seen:</p> <ul style="list-style-type: none"> - "Berita Acara serah terima Alat Pelindung Diri" dated 4 Sept 2023 PT BPEJ; PPE provision for Afdeling I workers (sprayer): hand gloves, safety glasses, Apron, Masker 	Complied

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		<ul style="list-style-type: none"> - "Berita Acara Serah Terima Alat Pelindung Diri" dated 8 Aug 2023 to harvester Afdeling II PT CAK: safety helmet, AP Boots, sickle cover. - "Berita Acara Serah Terima Alat Pelindung Diri" dated 29 July 2023 to sprayer workers Afdeling III PT CAK: safety glasses, hand gloves, masker, Apron. <p>Company has provide sanitation facilities for spraying operator both in PT BPEJ and PT CAK, so that workers can change out of PPE, wash and put on their personal clothing. Sanitation facilities provide in area of Agrochemical warehouse with separate place.</p>	
6.7.4	<p>All workers are provided medical care and covered by accident insurance. Costs incurred from work related incidents, leading to injury or illness, are covered in accordance with applicable regulations or by the unit of certification if applicable regulations do not provide protection.</p>	<p>Company has a policy as per "Peraturan Perusahaan Periode 2022 - 2024" Article 8 which stated that Hak Pekerja/Buruh 3. <i>Mendapatkan jaminan sosial tenaga kerja dan pemeliharaan Kesehatan beserta keluarga.</i></p> <p>Company has provide the medical care by BPJS Kesehatan and accident insurance by BPJS Ketenagakerjaan.</p> <p>PT CAK and PT BPEJ pay the premium of BPJS Kesehatan and BPJS Ketenagakerjaan each month. Sample seen for payment May and August 2023:</p> <ul style="list-style-type: none"> - BPJS Ketenagakerjaan Period May 2023 paid for 776 + 846 workers Citra Agro Kencana Estate and 152 workers of Citra Agro Kencana Mill. NPP (Company registration Number): SS021882, 17063685, 20012800 - BPJS Kesehatan Period August 2023 paid for 804 + 681 workers including dependent 244 + 296 Citra Agro Kencana Estate and 148 workers including dependent 66 Citra Agro Kencana Mill. Billing number 23081000043541, 23081000043639, 23081000043761. 	Complied

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6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	<p>PT CAK and PT BPEJ has recorded all occupational injuries using lost time accident. Since January – August 2023 the occupational injuries record as below;</p> <p>PT CAK Estate</p> <ul style="list-style-type: none"> - Working hour: 2,376,220 hour; Accident case: 10 case; lost time: 0; Frequency Rate: 0; Saverity Rate: 0 <p>PT CAK Mill</p> <ul style="list-style-type: none"> - Working hour: 245,051 hour; Accident case: 0; lost time: 0; Frequency Rate: 0; Saverity Rate: 0 <p>PT BPEJ</p> <ul style="list-style-type: none"> - Working hour: 226,079 hour; Accident case: 0; lost time: 0; Frequency Rate: 0; Saverity Rate: 0 	Complied
Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.			
Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.			
7.1.1	(C) IPM plans are implemented and monitored to ensure effective pest control.	<p>PT Citra Agro Kencana demonstrated procedure Operational Best Practices Pengendalian Gulma (MN.FR.COP.OPA.PGL) dated 1 July 2012 which remain unchanged from the pervious assessment. The manual explains policy on weed control, type and classification of weed, guideline for spraying (herbicide used, active ingredients, dosage, target species, spraying tools and nozzle), spraying techniques.</p> <p>Operational Best Practices Pengendalian Hama dan Penyakit (MN.FR.COP.OPA.PHT) dated 1 July 2012. The policy for pest and disease management is to have early warning system through census and infestation identification. The procedure explains the type of oil palm pest such as leaf eating caterpillar, rodent attack, Oryctes, Tirathaba, termite. Tyto alba (barn owl), Turnera, Antigonon are the biological species to control the pest and part of integrated pest management. This species is breed by estate to reduce the pests.</p>	Complied

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		<p>Rat census has shown during audit, and the result</p> <ul style="list-style-type: none"> - Rat Census as per Form AD.FR.COP.OPA.PHT.03 in CAK Estate Block H25, on 1 August 2023, Census Tim : Yusuf. Attac: <i>low attack/below the threshold</i>; BPEJ Estate Block G22 on 3 August 2023, Census Tim : Leaky Pirem. Attack: <i>low attack/below the threshold</i> - Pest census of Ulat Pemakan Daun Kelapa Sawit (UPDKS), as per Form AD.FR.COP.OPA.PHT.02 in CAK Afd. 02, on 4 September 2023, Census Tim: Leonardo, at Blok G21, G22 and G23. Attack: <i>low attack/below the threshold</i>; Kebun BPEJ Afd. 01, on 4 September 2023, Census Tim: nanang, at Blok G22, G23 and G24. Attack: <i>low attack/below the threshold</i> <p>Based on document verification during ASA-1, IPM plan are implemented and monitored to ensure effective weeds, pest and disease control. Integrated pest management using owls and turnera.</p>							
7.1.2	<p>Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented.</p>	<p>The unit of certification has regularly evaluated invasive species according to Minister of Environment and Forestry Regulation No. P. 94/MENLHK/SEKJEN/KUM.1/12/2016 concerning Invasive Species. Some species are naturally existed in the area and the spreading are controlled by manually and pesticides spraying. Based on the evaluation, the invasive species identified as follows:</p> <table border="1" data-bbox="1133 1059 1971 1318"> <thead> <tr> <th>Species</th> <th>Controls used</th> <th>Utility</th> </tr> </thead> <tbody> <tr> <td><i>Turnera subulate</i></td> <td>Manual control</td> <td>a species developed as a beneficial plant in a plantation as host for natural predator of leaf eater caterpillar</td> </tr> </tbody> </table>	Species	Controls used	Utility	<i>Turnera subulate</i>	Manual control	a species developed as a beneficial plant in a plantation as host for natural predator of leaf eater caterpillar	Complied
Species	Controls used	Utility							
<i>Turnera subulate</i>	Manual control	a species developed as a beneficial plant in a plantation as host for natural predator of leaf eater caterpillar							

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		<i>Mikania micrantha</i> <i>Kunth</i>	Manual control with tripe, chemical control using herbicide based on glyphosate.	Is a plant with broadleaf weeds in the estate	
		<i>Limnocharis flava</i>	Control is done manually by picking up using a stick	Plants developed in wastewater treatment ponds to maintain the temperature in the pond	
		There are no species in the list of Minister of Environment and Forestry Regulation that used to manage areas in unit of certification.			
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.	Based on document verification, interview with management and stakeholders and field observation during ASA1 obtained information that there is no record use of fire for pest control.			Complied
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.					
7.2.1	(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.	PT. Citra Agro Kencana refers to Operational Best Practices Manual Oil Palm Agronomy – Pengendalian Hama dan Penyakit No.FR.COP.OPA.PHT. Section 6.7.5 Economic threshold or leaf eating caterpillar: <i>Setothosea asigna</i> 5/frond; <i>Setora nitens</i> 5/frond; Darna trima 10/frond; <i>Ploneta diducta</i> 10/frond; <i>Mahasena corbetti</i> 5/frond; <i>Metisa plana</i> 10/frond. Section 6.7.6 Control - Manual: handpicking, cocoon picking, light trap.			Complied

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		<ul style="list-style-type: none"> - Biological control: bio-insecticide through <i>Bacillus thuringensis</i>, virus or fungi, conservation and exploitation of natural predator, use of beneficial plant. - Chemical control: spraying/fogging chemical insecticide, trunk injection, root infuse. <p>Section 6.7.6.7 Contact insecticide</p> <table border="1"> <thead> <tr> <th>Pest</th> <th>Active ingredient</th> <th>Dosage per Ha</th> </tr> </thead> <tbody> <tr> <td>Setothosea asigna</td> <td>Deltametrin</td> <td>200 ml</td> </tr> <tr> <td>Setora nitens</td> <td>Lamda Sihalotrin</td> <td>200 ml</td> </tr> <tr> <td>Darna trima</td> <td>Betasiflutrin</td> <td>225 ml</td> </tr> <tr> <td>Ploneta diducta</td> <td>Sipermetrin</td> <td>300 ml</td> </tr> <tr> <td>Mahasena corbeti</td> <td rowspan="2">Asefat</td> <td rowspan="2">650 ml</td> </tr> <tr> <td>Metisa plana</td> </tr> </tbody> </table> <p>PT. Citra Agro Kencana refers to Operational Best Practices Manual Oil Palm Agronomy – Pengelolaan Pestisida No.FR.COP.OPA.PPS.</p> <p>PT. Citra Agro Kencana refers to Operational Best Practices Manual Oil Palm Agronomy – Prosedur Petunjuk Keamanan Pestisida No.FR.COP.OPA.PLP. Section 6.1 Pesticide Selection – shall first identify type of pest, type of disease or type of weed. The pesticide shall inform type of pest, disease and target species, application method and hazard/impact.</p> <p>PT. Citra Agro Kencana refers to “Daftar Pestisida yang Digunakan First Resources Limited”, period 2023:</p> <table border="1"> <thead> <tr> <th>Brand</th> <th>Active Ingredient</th> <th>LD50</th> <th>WHO Class</th> <th>Target</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Pest	Active ingredient	Dosage per Ha	Setothosea asigna	Deltametrin	200 ml	Setora nitens	Lamda Sihalotrin	200 ml	Darna trima	Betasiflutrin	225 ml	Ploneta diducta	Sipermetrin	300 ml	Mahasena corbeti	Asefat	650 ml	Metisa plana	Brand	Active Ingredient	LD50	WHO Class	Target						
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7.2.2	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided.</p>	<p>Citra Agro Kencana Estate prepared the calculation for pesticide use with active ingredient use, active ingredient and LD50 applied per Ha – monitored per year:</p> <p>2022</p> <table border="1"> <thead> <tr> <th>Active Ingredient</th> <th>Brand</th> <th>LD50 (mg/kg)</th> <th>Concentration</th> <th>Toxicity per Liter</th> <th>TOTAL Chemical used</th> <th>Toxicity Planted</th> <th>Area Treater (ha)</th> </tr> </thead> <tbody> <tr> <td>Glyphosate</td> <td>Round up</td> <td>9,041</td> <td>360</td> <td>40</td> <td>18,888</td> <td>752,116.9</td> <td>7,048.28</td> </tr> <tr> <td>Metil metsulfuron</td> <td>Metafuron 20WP</td> <td>8,000</td> <td>200</td> <td>25</td> <td>1,270</td> <td>31,768.0</td> <td>7,048.28</td> </tr> <tr> <td>Triklpir</td> <td>Garlon</td> <td>1,581</td> <td>480</td> <td>304</td> <td>1,906</td> <td>578,829.6</td> <td>7,048.28</td> </tr> <tr> <td>Fluroksipir</td> <td>Starane</td> <td>5,000</td> <td>333</td> <td>67</td> <td>46.9</td> <td>3,126.2</td> <td>7,048.28</td> </tr> <tr> <td>Dimethylamin</td> <td>Lindomin 865 SL</td> <td>2,872</td> <td>865</td> <td>301</td> <td>352.0</td> <td>106,022.7</td> <td>7,048.28</td> </tr> </tbody> </table>	Active Ingredient	Brand	LD50 (mg/kg)	Concentration	Toxicity per Liter	TOTAL Chemical used	Toxicity Planted	Area Treater (ha)	Glyphosate	Round up	9,041	360	40	18,888	752,116.9	7,048.28	Metil metsulfuron	Metafuron 20WP	8,000	200	25	1,270	31,768.0	7,048.28	Triklpir	Garlon	1,581	480	304	1,906	578,829.6	7,048.28	Fluroksipir	Starane	5,000	333	67	46.9	3,126.2	7,048.28	Dimethylamin	Lindomin 865 SL	2,872	865	301	352.0	106,022.7	7,048.28	Complied
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7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p>	<p>PT. Citra Agro Kencana refers to Operational Best Practices Manual Oil Palm Agronomy – Pengendalian Hama dan Penyakit No.FR.COP.OPA.PHT. Section 6.7.5 Economic threshold or leaf eating caterpillar: <i>Setothosea asigna</i> 5/frond; <i>Setora nitens</i> 5/frond; <i>Darna trima</i> 10/frond; <i>Ploneta diducta</i> 10/frond; <i>Mahasena corbetti</i> 5/frond; <i>Metisa plana</i> 10/frond.</p> <p>Section 6.7.6 Control</p> <ul style="list-style-type: none"> - Manual: handpicking, cocoon picking, light trap. - Biological control: bio-insecticide through <i>Bacillus thuringensis</i>, virus or fungi, conservation and exploitation of natural predator, use of beneficial plant. - Chemical control: spraying/fogging chemical insecticide, trunk injection, root infuse. <p>Section 6.7.6.7 Contact insecticide</p> <table border="1"> <thead> <tr> <th>Pest</th> <th>Active ingredient</th> <th>Dosage per Ha</th> </tr> </thead> <tbody> <tr> <td><i>Setothosea asigna</i></td> <td>Deltametrin</td> <td>200 ml</td> </tr> <tr> <td><i>Setora nitens</i></td> <td>Lamda Sihalotrin</td> <td>200 ml</td> </tr> <tr> <td><i>Darna trima</i></td> <td>Betasiflutrin</td> <td>225 ml</td> </tr> </tbody> </table>	Pest	Active ingredient	Dosage per Ha	<i>Setothosea asigna</i>	Deltametrin	200 ml	<i>Setora nitens</i>	Lamda Sihalotrin	200 ml	<i>Darna trima</i>	Betasiflutrin	225 ml	Complied																				
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7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines.	Based on document review and field visit in PT. Citra Agro Kencana during ASA1, it was known that there is no prophylactic use of pesticide.	Complied																				
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat, are not to be used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to: 7.2.5a Judgment of the threat and verify why this is a major threat.</p>	<p>Based on review of document “Daftar Pestisida yang Digunakan Tahun 2022/2023” – record of pesticide uses in 2022/2023, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2022/2023.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Brand</th> <th>Active Ingredient</th> <th>LD50</th> <th>WHO Class</th> <th>Target</th> </tr> </thead> <tbody> <tr> <td>Roundup 486 SL</td> <td><i>Glifosat</i></td> <td>9.041</td> <td>III</td> <td>Weeds with broad and narrow leaves</td> </tr> <tr> <td>Garlon 670 EC</td> <td><i>Triklopir</i></td> <td>1.581</td> <td>II</td> <td>Broadleaf weeds, shrubs, woody weeds (wood saplings)</td> </tr> <tr> <td>Starane</td> <td><i>Fluroksipir</i></td> <td>5,000</td> <td>III</td> <td>Weeds with broad and narrow leaves</td> </tr> </tbody> </table>	Brand	Active Ingredient	LD50	WHO Class	Target	Roundup 486 SL	<i>Glifosat</i>	9.041	III	Weeds with broad and narrow leaves	Garlon 670 EC	<i>Triklopir</i>	1.581	II	Broadleaf weeds, shrubs, woody weeds (wood saplings)	Starane	<i>Fluroksipir</i>	5,000	III	Weeds with broad and narrow leaves	Complied
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	7.2.5b Why there is no other alternative which can be used.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2022/2023" – record of pesticide uses in 2021, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2022/2023.											
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2022/2023" – record of pesticide uses in 2021, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2022/2023.											
	7.2.5d Process to limit the negative impacts of the application.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2022/2023" – record of pesticide uses in 2021, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2022/2023.											
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2022/2023" – record of pesticide uses in 2021, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2022/2023.											
7.2.6	(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.	<p>The training for the personnel who applying pesticides has conducted on 29 – 30 August 2023.</p> <p>The certification unit has communicated the importance of MSDS onto chemical warehouse keeper, with aspects of health, safety and environment. Safety officer carried out training and dissemination to warehouse keepers related to importance and information on MSDS. The</p>			Complied								

		<p>certification unit provides sprayers with PPE: glasses, mask, apron, rubber hand glove, overall and rubber boot.</p> <p>Based on field visit and interview to the spraying workers at spraying activity in block F30 Afdeling I PT CAK and block G23 Afdeling I PT BPEJ it was known that the workers can demonstrate how to use pesticide handling including MSDS, how to use PPE, and etc.</p>	
7.2.7	(C) Storage of all pesticides in accordance with recognized best practices.	<p>PT CAK and PT BPEJ has a procedure of pesticide storage as per "SOP Pengelolaan Pestisida No. MN.FR.COP.OPA.PLP Rev.1 dated 1 July 2012".</p> <p>Point 6.3 "Penyimpanan Pestisida yang aman untuk Tindakan pencegahan"</p> <p>Pesticides were stored in the determined area separated from fertilizer and other chemicals. Pesticides storage provided in central warehouse and it was locked areas with limited access. The storage ventilated through cross flow ventilation. MSDS and hazard symbol label were provided nearby of pesticides.</p> <p>Emergency shower and eyewash were also provided to anticipate in case of an emergency of chemical handling. PPE for handling of chemicals were provided including boots, apron, safety glass, respiratory mask and hand gloves.</p>	Complied
7.2.8	All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.	<p>There are no changes in hazardous waste storage permit/license and procedure.</p> <p>Based on field visit and interview, all pesticide containers were not disposed and use for other purpose. PT CAK and PT BPEJ manage the pesticide container as hazardous waste which store in the licenced temporary hazardous waste storage and deliver to the licenced vendor and transporter. Waste management including hazardous waste management are stipulated in "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2 30 December 2018"</p>	Complied

		<p>PT CAK and PT BPEJ has obtained permit or licence for store the hazardous waste in the temporary hazardous waste storage according to:</p> <ul style="list-style-type: none"> - Rekomendasi izin penyimpanan sementara limbah Bahan Berbahaya dan Beracun (TPS – LB3) tanggal 27 April 2020 dari Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu (DPMPTSP) Kabupaten Kutai Barat. Berdasarkan Berita Acara Hasil Verifikasi Permohonan izin TPS Limbah B3 atas nama PT Citra Agro Kencana tanggal 21 April 2020 Dinas Lingkungan Hidup Kabupaten kutai Barat dapat memberikan rekomendasi Izin TPS Limbah B3 kepada PT Citra Agro Kencana. - Recommendation for temporary hazardous waste storage (TPS – LB3) dated 27 April 2020 from the Head of Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu (DPMPTSP) Kutai Barat Regency. Based on the Minutes of Verification of the Application for a Hazardous Waste storage (TPS LB3) permit on behalf of PT Citra Agro Kencana on April 21st, 2020, the Environmental Service of Kutai Barat Regency can provide a recommendation for Hazardous Waste Storage (TPS LB3) Permit to PT Citra Agro Kencana. - Izin Operasional Pengelolaan Limbah Bahan Berbahaya dan Beracun (Limbah B3) untuk penghasil. Nama usaha: PT Citra Agro Kencana; Nomor Induk berusaha: 8120204920852 - - Operational Permit for the Management of Hazardous Waste Storage (TPS B3) for producers. Business name: PT Citra Agro Kencana; Business Registration Number: 8120204920852 - Rekomendasi izin penyimpanan sementara limbah Bahan Berbahaya dan Beracun (TPS – LB3) PT Borneo Persada Energi Jaya Nomor: 660.34/020/DLH-PLB3PP/I/2020 tanggal 16 Januari 2020 dari Kepala Dinas Lingkungan Hdiup Kabupaten Kutai Barat- - Recommendation for temporary hazardous waste storage (TPS – LB3) of PT Borneo Persada Energi Jaya Number: 660.34/020/DLH- 	
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		<p>PLB3PP/I/2020 dated January 16th, 2020 from the Head of the Environmental Service Kutai Barat Regency.</p> <ul style="list-style-type: none"> - Izin Operasional Pengelolaan Limbah Bahan Berbahaya dan Beracun (Limbah B3) untuk penghasil. Nama usaha: PT Borneo Persada Energi Jaya; Nomor Induk berusaha: 9120408752458 - Operational Permit for the Management of Hazardous Waste (LB3) for producers. Business name: PT Borneo Persada Energi Jaya; Business Registration Number: 9120408752458. - Record of hazardous waste Management are available in "Lembar Kegiatan Penyimpanan Limbah Bahan Berbahaya dan Beracun". <p>Record of disposal of hazardous waste including pesticide containers during ASA1 was verified as mentioned in the hazardous waste manifest, as follows:</p> <p>PT CAK</p> <ul style="list-style-type: none"> • KLHK number – 1696825504, used packaging B3, waste code: B104d • KLHK number – 1696825491, used battery, waste code: A102d • KLHK number – 1696825544, B3 contaminated waste, waste code: A108d • KLHK number – 1696826323, used oil, waste code: B105d • KLHK number – 1699195151, used filter, waste code: B110d • KLHK number – 1676419387, medical waste, waste code: A337-1 <p>PT BPEJ</p> <ul style="list-style-type: none"> • KLHK number – 1697183259, used packaging B3, waste code: B104d. • KLHK number – 1697183039, used filter, waste code: B110d 	
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7.2.9	(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	Based on document review, field visit and interview to the stakeholders during ASA1, it was known that there is no aerial spraying of pesticide conducted by CAK Estate and BPEJ Estate.	Not Applicable
7.2.10	(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	Specific annual medical surveillance has been conducted by PT CAK and PT BPEJ. Medical surveillance for pesticide operator has been conducted on 16 July 2023 cooperated with Klinik Utama Permata Husada. According to medical check-up result (cholinesterase check) can be shown that all the pesticide workers (61 workers of CAK and 9 workers of BPEJ) were in normal condition, no symptom of poisoning.	Complied
7.2.11	(C) No pesticide-related work is carried out by pregnant or breastfeeding women, or people with medical limitations and they are offered other equivalent work alternatives.	<p>PT CAK and PT BPEJ has a policy to prohibit the pregnant or breastfeeding women to perform pesticide application according to "Surat Edaran Nomor: 001/SE-CAK/X/2021" dated 17 October 2021. Point 3 stated that "Ibu hamil dan menyusui tidak diperbolehkan untuk bekerja yang bersinggungan langsung dengan bahan kimia (pestisida, pupuk, dll).</p> <p>Company has provided pregnancy test through Posyandu activity each month by test pack. During ASA1 field visit at estate with female sprayer (Block F30-CAK Estate, Block G23 BPEJ Estate) and fertilizer workers (Block J26 CAK Estate, Block H23 BPEJ Estate) confirmed that there is no pregnant and breastfeeding women who conducted the activity of pesticide spraying and fertilizing.</p> <p>Socialization about the policy has been conducted by company. Interview with sampled workers confirmed that they have understood regarding the policy.</p> <p>Based on field visit and interview during ASA1 to the spraying workers at spraying activity in block F30 Afdeling I PT CAK it was known that all apraying workers are men. In spraying activity at block G23 Afdeling I</p>	Complied

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		PT BPEJ was known that there are 3 female sprayers however it was not carried out by pregnant or breastfeeding women.	
<p>Note For 7.2.11 Referring to Act No. 13 of 2003 concerning Manpower, Act No. 35 of 2014 concerning Child Protection, and taking into account the risks of hazards on palm oil plantations and mills on the development and physical, mental and social health of children, the national interpretation mandates that the unit of certifications does not employ people under the age of 18 for pesticide spraying. For this reason, the provisions of young workers under 18 years in indicator 7.2.11 are irrelevant.</p>			
<p>Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p>			
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.	<p>There are no changes in hazardous waste storage permit/license and procedure.</p> <p>PT CAK and PT BPEJ has establish the procedure for waste management as per "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018. Procedure explain the waste handling for non hazardous waste and hazardous waste.</p> <p>Non hazardous waste and its handling are as below:</p> <ul style="list-style-type: none"> • Domestic waste, plantation operational waste (ex plastic polybag from nursery). Both waste disposed in to the landfill. Implementation : PT CAK and PT BPEJ has provide landfill for domestic waste. No open fire use for domestic waste handling and management. During field visit to PT CAK and PT BPEJ estate and landfill (Block E19 Afd 2 PT CAK and Block G19 Afd I PT BPEJ) confirmed that there is no fire usage for waste management. • Empty fruit bunch from mill processing apply as a mulching in the oil palm plantation. Implementation : During the field visit in Block J26 Afdeling I PT KAL Estate and M14 Afdeling 1 observed the EFB application in interrow. • Fiber and shell from the mill processing use as a boiler fuel. Implementation : 	Complied

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All the shell and fiber are consumed internally as boiler fuel. Fossil fuel usage is recorded for operational purpose, including the efficiency analysis.

Month	FFB (MT)	POME (m ³)	EFB (MT)	Fiber (MT)	Shell (MT)
2022					
July	26,730	20,939	8,263.10	3,474.86	1,202.90
August	26,593	19,725	6,306.81	3,457.10	1,196.25
September	28,562	23,625	8,823.52	3,713.05	1,285.21
October	24,299	23,385	7,201.26	3,158.89	1,093.43
November	25,030	28,071	6,543.99	3,253.88	1,126.49
December	29,235	28,576	4,358.74	3,800.55	1,315.67
2023:					
January	24,381	23,264	4,599.48	3,169.55	1,097.15
February	17,733	23,867	2,052.33	2,305.22	797.96
March	22,720	31,759	3,227.25	2,953.63	1,022.41
April	22,622	27,673	3,012.84	2,940.87	1,017.99
May	27,577	26,451	4,286.25	3,584.98	1,240.95
June	31,630	27,264	4,292.11	4,111.86	1,423.33

- Scrap from the workshop activity collect and sell in to the collector

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		<p>Implementation : based on field observation in POM, observed the metal scrap was collected in separate area and waiting for vendors to pick them up.</p> <ul style="list-style-type: none"> • Domestic water waste manage by waste water management. Implementation : domestic waste water has been monitored and analyzed by an accredited environmental laboratory. • Waste water from mill processing apply as land application Implementation : The company has a Technical Approval Letter for Wastewater Utilization for Application to PT Citra Agro Kencana Land, Letter Number: 660.1/001/PERTEK-P4LH/VII/2022 dated July 12 2022. The waste water has been monitored and analyzed every month by an accredited environmental laboratory. <p>Hazardous waste and its handling are as below:</p> <ul style="list-style-type: none"> - Ex chemical/pesticide container from estate operation & ex pesticide equipment are store in the temporary hazardous waste storage. - Used oil, used fuel filter, used battery, used TL lamp, used rags from workshop and equipment maintenance activity are store in the temporary hazardous waste storage. - Medical waste from clinic activity (sput, apul, flakon & infectious waste) are store in the temporary hazardous waste storage. - Used catridge, used toner, ex paint container and used lamp are store in the temporary hazardous waste storage. - Ex chemical container and ex chemical from laboratory analyzed, ex cartridge primer are store in the temporary hazardous waste storage. <p>The implementation of hazardous waste management can be seen in indicator 7.3.2 below.</p>	
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		<p>All hazardous waste above are store in the Licenced temporary hazardous waste storage for maximum 180 day and deliver to the licenced transporter and vendor.</p> <p>PT CAK and PT BPEJ has obtained the licence permit for temporary hazardous waste storage as explained in indicator 7.2.8.</p>	
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p>	<p>PT Citra Agro Kencana</p> <p>The company has a cooperation agreement with PT Karunia Lumasindo Pratama for B3 waste management based on SPK No: CAK/044/SPJB/V-23/DIR dated 24 May 2023 and valid until 31 May 2024. PT Karunia Lumasindo Pratama's licensing documents include:</p> <ul style="list-style-type: none"> • B3 waste management permit in accordance with the Decree of the Head of the One Stop Integrated Service and Investment Service of East Kalimantan Province Number: 503/1265/LINGK/DPMPSTSP/VII/2017 concerning Hazardous and Toxic Waste Management Permits for Hazardous and Toxic Waste Collection Activities. the name PT Karunia Lumasindo Pratama. The company has received a permit extension based on a Decree from the East Kalimantan Provincial Environmental Service Number: 660.2/1134/B.II.2/DLH/2022 dated 13 June 2022 regarding the Operational Feasibility Letter in the Hazardous Waste Management Sector for PT Karunia's Hazardous Waste Collection Activities Lumasindo Pratama. • Transport permit from the Director General of Land Transportation based on "Decree of the Director General of Land Transportation Number: SK.00308/AJ.309/ 1/DJPD/2018 concerning Permits for Carrying Special Goods Transport for Transporting Dangerous Goods (B3), dated 11 February 2021, valid until February 11, 2026. • Business License Number (NIB) Number 8120012201982 Issued in Jakarta, date: 18 December 2018, 14th Amendment, date: 2 	Complied

		<p>December 2022. KBLI Code No 38120 – Hazardous Waste Collection.</p> <ul style="list-style-type: none"> Letter of recommendation for the transportation of hazardous and toxic waste from the Ministry of Environment and Forestry, Director General of Waste, Waste and Toxic and Hazardous Material Management Number: S.1339/VPLB3/PPLB3/PLB.3/11/2019 dated 27 November 2019 and valid for 5 year. <p>The company has transported B3 waste with the following records:</p> <ol style="list-style-type: none"> B3 Waste Collection Minutes dated 21 July 2023 for medical waste, used filters, used oil, used pesticide containers, used batteries and used contaminated water. Hazardous Waste Manifest <ul style="list-style-type: none"> KLHK number – 1696825504, used packaging B3, waste code: B104d KLHK number – 1696825491, used battery, waste code: A102d KLHK number – 1696825544, B3 contaminated waste, waste code: A108d KLHK number – 1696826323, used oil, waste code: B105d KLHK number – 1699195151, used filter, waste code: B110d KLHK number – 1676419387, medical waste, waste code: A337-1 <p>PT Borneo Persada Energi Jaya</p> <p>The company has a cooperation agreement with PT Karunia Lumasindo Pratama for B3 waste management based on SPK No: BPEJ/013/SPJB/V-23/DIR dated 24 May 2023 and valid until 31 May 2024. PT Karunia Lumasindo Pratama's licensing documents include:</p>	
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		<p>a. B3 Waste Collection Minutes dated 21 July 2023 for medical waste, used filters, used oil, used pesticide containers, used batteries and used contaminated water.</p> <p>b. Hazardous Waste Manifest</p> <ul style="list-style-type: none"> • KLHK number – 1697183259, used packaging B3, waste code: B104d • KLHK number – 1697183039, used filter, waste code: B110d 	
7.3.3	The unit of certification does not use open fire for waste disposal.	<p>All waste products has been identified and documented under the "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018 in which this document is remain unchanged from the previous audit. According to SOP Manajemen Limbah page 8 point 3.3.3 Penanganan Limbah non B3 part b. Limbah padat operasional kebun "Semua limbah diaplikasikan dan dilarang melakukan pembakaran terhadap limbah" - All waste is treated and burning of waste is prohibited.</p> <p>Both Mill and Estate, has periodically schedule to manage the domestic waste. Regulation of domestic waste management refer to "UU No. 18 Tahun 2008 tentang Pengelolaan Sampah". PT CAK and PT BPEJ has provide landfill for domestic waste. No open fire use for domestic waste handling and management. During field visit to PT CAK and PT BPEJ estate and landfill (Block E19 Afd 2 PT CAK and Block G19 Afd I PT BPEJ) confirmed that there is no fire usage for waste management.</p>	Complied
<p>Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.</p>			
7.4.1	Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented.	<p>The unit of certification has procedure for Good Agricultural Practices in managing soil fertility which documented in SOP for fertilizing/manuring under "SOP Pemupukan" (MN.FR.COP.OPA.PMK) dated 1 July 2012. The procedure consists of company policy on fertilizer/nutrient application, deficiency symptoms (N, P, K, Mg, Cu, Fe, B), details of fertilizer to be applied, nutrient requirement, application and frequency for young and</p>	Complied

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		<p>mature palm. The SOP also covers palm byproduct application, such as EFB and POME application. There were also guidelines for leaf sample taking under "Pedoman Umum Pengambilan Contoh Daun/LSU di Lapangan". The procedures are implemented and monitored to ensure optimum yield and minimize environmental impact.</p> <p>Fertilizers are applied to maintain and increase soil fertility, fertilizer applied following the fertilizer recommendation which established based on soil and leaf analysis.</p> <p>Based on interview during field visit to fertilizing activity at Block J26 CAK Estate, Block H23 BPEJ Estate, fertilizer applications are performed according to the SOP that refer Best Agriculture Practice and minimize the environmental impacts. By using methods correct type, correct target, and correct dosage. Applications near the drainage are avoided.</p>	
7.4.2	Analysis of tissue samples (e.g. leaves) and soil on a regular basis to monitor and manage changes in soil fertility and plant health is documented.	<p>Periodical leaf analysis of PT Citra Agro Kencana – CAK Estate and BPEJ Estate is done by internal group research laboratory. Result of leaf sampling analysis are presented in Leaf Analysis Result Lab. Lab.ref.20/PSG/RST-LAB/III/2022 pada 23 Maret 2022, 96 samples for CAK Estate and Lab.ref.10/PSG/RST-LAB/III/2022 on 15 March 2022, 23 samples for BPEJ Estate.</p> <p>Soil Analysis has conducted at PT Citra Agro Kencana-Estate as per Analysis Result Lab No.15/R&D/PSG/SOILSURVEY/XIII/2019 dated 19 December 2019, 10 samples and for BPEJ Estate as per Analysis Result Lab No. 10/R&D/PSG/SOILSURVEY/X/2018 dated 24 October 2018, 8 samples and 6 July 2023 as per analysis result Lab No. 01/R&D/PSG/SoilSurvey/VII/2023 on 6 July 2023, 6 samples.</p>	Complied
7.4.3	A nutrient recycling strategy is in place, which include the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	There was nutrient recycling strategy performed by PT. CAK such as land application from POME (Palm Oil Mill Effluent) and Empty fruit bunch (EFB) application. POME or liquid waste from mill used as Land application, it gives nutrient for palm oil plantation.	Complied

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		<p>PT Citra Agro Kencana has received a recommendation for a land application assessment from the Kutai Barat Regency Environmental Service Number 660.1/121.b/DLH-PPKLH/III/2020 dated March 9 2020. The Kutai Barat Regency Environmental Service approved the plan to study the use of palm oil waste water on land in the PT Citra Agro Kencana oil palm plantation in Kampung Mantar, Damai District, Kutai Barat Regency for (1) One year starting from the time this letter of recommendation was issued. Total area 272.4 ha.</p> <p>With the issuance of Minister of Environment and Forestry Regulation No. 5 of 2021 concerning the Preparation of Technical Approvals for Waste Management for the Environment, PT CAK is currently in the process of obtaining land application permits. Based on this regulation, PT CAK must obtain technical approval for the use of liquid waste for land applications. Currently in the process of presenting a document on the technical study of the use of palm oil industry waste water for applications on PT Citra Agro Kencana's palm oil plantations.</p> <p>The company has a Technical Approval Letter for Wastewater Utilization for Application to PT Citra Agro Kencana Land, Letter Number: 660.1/001/PERTEK-P4LH/VII/2022 dated July 12 2022.</p> <p>EFB were applied based on the recommendation from R&D in terms of dosage per ha and location. EFB were applied in Citra Agro Kencana Estate by manually. EFB were not applied nearby housing and water spring. Empty fruit bunch application was performed as mulch ground cover and added of organic material.</p> <p>Record of utilization in 2022 - 2023</p> <table border="1"> <thead> <tr> <th>Month</th> <th>FFB (ton)</th> <th>POME (m³)</th> <th>EFB (ton)</th> <th>Fiber (ton)</th> <th>Shell (ton)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Month	FFB (ton)	POME (m ³)	EFB (ton)	Fiber (ton)	Shell (ton)	2022						
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7.4.4	Records of fertilizer inputs are maintained.	<p>The result of leaf sampling analysis, soil sampling analysis along with visual analysis, planting material, planting age and rain fall are considered in proposing the Fertilizer Recommendation. Fertilizer Recommendation and realization for year 2022:</p> <p>Y 2022</p> <table border="1"> <thead> <tr> <th>Fertilizer</th> <th>Budget (Kg)</th> <th>Realization (Kg)</th> </tr> </thead> <tbody> <tr> <td>Urea</td> <td>1,560,181</td> <td>1,146,061</td> </tr> <tr> <td>MOP</td> <td>1,222,942</td> <td>1,048,349</td> </tr> <tr> <td>RPH</td> <td>1,054,205</td> <td>791,886</td> </tr> <tr> <td>Kiesrite</td> <td>59,008</td> <td>43,387</td> </tr> </tbody> </table>	Fertilizer	Budget (Kg)	Realization (Kg)	Urea	1,560,181	1,146,061	MOP	1,222,942	1,048,349	RPH	1,054,205	791,886	Kiesrite	59,008	43,387	Complied																																																															
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Criteria 7.5: Practices minimise and control erosion and degradation of soils.

7.5.1	(C) Maps that identify marginal and fragile soils, including steep sloped land are available.	PT. Citra Agro Kencana refers to "Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01" – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area,	Complied
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		<p>tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>There are already available Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrochrepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil.</p> <p>And was available The Soil Map of PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil.</p> <p>Based on the report, end field visit during ASA1, there is no peat and fragile soil identified in Citra Agro Kencana Estate and BPEJ Estate.</p>	
7.5.2	The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations.	<p>PT. Citra Agro Kencana refers to Operational Best Practices "Persiapan Lahan No.MN.FR.COP.OPA.PLH" – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required.</p> <p>Based on field visit during ASA1 to Division I Block J-26 and Division I Block H-23 the area was on slope 5-10%. There is no replanting activity during ASA1 audit.</p>	Complied
7.5.3	New palm oil planting is not conducted on steep terrain in accordance with applicable regulations.	<p>PT. Citra Agro Kencana refers to Operational Best Practices "Persiapan Lahan No.MN.FR.COP.OPA.PLH" – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required.</p>	Complied

		Based on field visit during ASA1 and interview to the management, there is new planting at PT CAK as explained in the indicator 7.12.1.	
Criteria 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	(C) Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations.	<p>There is no change from the previous assessment. Maps that identify marginal and fragile soils, including steep sloped land area are available in soil survey result - "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun PT. CAK and PT BPEJ". Most of PT. CAK-CAK Estate's land and BPEJ Estate are S3 class, to achieve / maintain the potential of S2 production, several things recommended with the soil and plants in the plantation, including:</p> <ol style="list-style-type: none"> 1. Making and maintaining the contour terrace optimally, so that there is no erosion or landslide on slope area; 2. Ensure that interrow area is not too clean, and if possible, it must always be covered with cover crops. Maintenance of cover crops is very useful in reducing surface runoff / erosion and increasing levels of organic matter. Cover crops of grass and ferns are still possible to grow in plantation even though almost all of the area is old plants. 3. Provision of organic material (e.g. empty fruit bunches) applied on the soil surface in the heap, especially on bumpy land to steep hills. Not recommended applying EFB to lowland areas. EFB dosage of at least 3 tons - 5 tons per hectare as per recommendation from R&D Dep of FR Group. EFB application in stages and need to be repeated every year until the soil organic matter content reaches about 3% on the soil surface, is highly recommended. By repeating the application of organic matter for 3 years, the expected soil friability / fertility can be achieved. 	Complied

		<ol style="list-style-type: none"> 4. If the wavy to hilly land has reached the estimated productivity figure, the application of EFB is recommended for other areas that have high productivity targets but still low in actual production. 5. The use of a soil reparer in the form of Dolomite is highly recommended, prior to application of the necessary fertilizers. The recommended dose of Dolomite for the whole plant ranges from 2.00-3.00 kg/palm/year applied on the palm circle before fertilizer application. Repetition of Dolomite for 3 consecutive years is sufficient to improve soil reaction (soil pH). Dolomite has a dual role, in addition to be a soil reparer it also acts as Mg fertilizer. 6. POME land application in the plantation, starting from choppy to steep hilly areas, is highly recommended. The application is gradual and more evenly distributed in the application area, will have a good impact on the soil and the surrounding environment. 7. The use of neutral fertilizers such as Urea (N sources), RP (P sources), KCl (K sources), and dolomite (Mg sources) or NPK-compound fertilizers with neutral raw materials, preferably slow release, are highly recommended. 8. Technical cultivation and harvesting of FFB must be carried out in accordance with large plantation principles include optimization of pruning, cleaning of crop circle from weeds and woods, controlling weeds in the fields, controlling pests and diseases, harvesting correctly (including obeying crop rotation, discipline in FFB quality, collecting loose fruit on the circle and those in midrib, and there shall be no delay in FFB delivery to the palm oil mill. <p>Based on the Semi detail soil map, scale 1:80,000 it was known that the type of soil is typic dystrodepts, typic endoaquepts and typic udipsapmnts. There is no marginal and fragile soil at PT CAK and BPEJ.</p>	
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		<p>Citra Agro Kencana Estate:</p> <table border="1"> <thead> <tr> <th>Soil Type</th> <th>Slope (%)</th> <th>Ha</th> </tr> </thead> <tbody> <tr> <td>Typic dystrodepts</td> <td>8-15</td> <td>3,656</td> </tr> <tr> <td>Typic dystrodepts</td> <td>15-30</td> <td>686</td> </tr> <tr> <td>Typic dystrodepts</td> <td>0-8</td> <td>1,002</td> </tr> <tr> <td>Typic Endoaquepts</td> <td>0-8</td> <td>612</td> </tr> <tr> <td>Typic Udipsamnts</td> <td>0-8</td> <td>1,802</td> </tr> <tr> <td>Total</td> <td></td> <td>7,758</td> </tr> </tbody> </table> <p>BPEJ Estate:</p> <table border="1"> <thead> <tr> <th>Soil Type</th> <th>Slope (%)</th> <th>Ha</th> </tr> </thead> <tbody> <tr> <td>Typic Endoaquepts</td> <td>0-8</td> <td>158.74</td> </tr> <tr> <td>Typic Hapludults</td> <td>8-15</td> <td>325.82</td> </tr> <tr> <td>Typic udipsamments</td> <td>0-8</td> <td>350.89</td> </tr> <tr> <td>Total</td> <td></td> <td>835.45</td> </tr> </tbody> </table> <p>Soil fertility is very important to be prioritized considering the results of sample analysis which show that the availability of nutrients in the soil is still very low to be absorbed by plants, one of which is by providing ameliorant materials, either lime or organic materials to improve physical, chemical and biological of soil.</p>	Soil Type	Slope (%)	Ha	Typic dystrodepts	8-15	3,656	Typic dystrodepts	15-30	686	Typic dystrodepts	0-8	1,002	Typic Endoaquepts	0-8	612	Typic Udipsamnts	0-8	1,802	Total		7,758	Soil Type	Slope (%)	Ha	Typic Endoaquepts	0-8	158.74	Typic Hapludults	8-15	325.82	Typic udipsamments	0-8	350.89	Total		835.45	
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		<p>PT CAK refers to “Kebijakan dan Prosedur Pengelolaan Lahan Marginal No.MN.FR.COP.OPA.PLM.Rev.01” – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including: peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>The soil survey report become a major consideration in shaping the planning and operational aspects of oil palm cultivation within the unit of certification. This document provides essential insights into the soil characteristics and conditions that significantly influence the successful growth and management of oil palm plantations.</p> <p>By meticulously analyzing the soil's composition, structure, and nutrient content, the report helps identify optimal activities within the certified unit. This informed decision-making process ensures that oil palm cultivation is strategically situated, maximizing the potential for healthy crop growth and sustainable yields.</p>	
7.6.2	Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan.	<p>There is no change from the previous assessment. PT. Citra Agro Kencana refers to Operational Best Practices “Persiapan Lahan No.MN.FR.COP.OPA.PLH” – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required.</p> <p>Based on field visit during ASA1 to Division I Block J-26 and Division I Block H-23 the area was on slope 5-10%. For the area 15-30% the planting on these areas are in accordance with the soil management plan.</p>	Complied
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	<p>Organization has effectively utilized a topographic map for Citra Agro Kencana Estate and Borneo Persada Energy Jaya Estate (PT BPEJ), scale 1:80,000 to provide a comprehensive overview of the estate’s geographical features. From the topographic map, the plantation was</p>	Complied

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		<p>located in area with slope 0-8%, 8-15% and 15-30% for Citra Agro Kencana Estate and with slope 0-8%, 8-15% for BPEJ Estate. This information is essential for the plantation’s planning and management, as it helps in understanding the terrain and its otential implications for various agriculture activities.</p> <p>Based on field verification, it has been verified that the soil survey result mentioned in 7.6.1, such as topography maps, has been used by the company to arrange blocking, roads, drainage, bridge, and other infrastructure.</p>	
Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	(C) No new planting on peatlands, regardless of depth, after 15 November 2018, in existing plantation areas, as well as in new development areas.	<p>The company has a soil map as follows:</p> <ul style="list-style-type: none"> - Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrodepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil. - Soil Map PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil. - Based on the Decree of the Minister of Forestry No. SK. 323/Menhut-II/2011 dated June 17, 2011 concerning PPIPIB, the requested area does not contain Primary Natural Forest and Peatland. <p>The company has updated the map of the PT CAK and PT BPEJ area to the 2023 Period I PiPIB Map with a map scale of 1:525,000 which shows that the PT CAK area is not in peat areas and forest areas.</p>	Complied
7.7.2	Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018).	The company has a soil map as follows:	Not Applicable

		<ul style="list-style-type: none"> - Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrochrepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil. - Soil Map PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil. - Based on the Decree of the Minister of Forestry No. SK. 323/Menhut-II/2011 dated June 17, 2011 concerning PIPPIB, the requested area does not contain Primary Natural Forest and Peatland. <p>The company has updated the map of the PT CAK and PT BPEJ area to the 2023 Period I PIPPIB Map with a map scale of 1:525,000 which shows that the PT CAK area is not in peat areas and forest areas.</p>	
<p>PROCEDURAL NOTE: Maps and other documentation for peatlands are provided, prepared and shared according to the RSPO Working Group (Peatland Working Group / PLWG) audit guide (See Procedural Notes for Indicator 7.7.5 below).</p>			
7.7.3	(C) Subsidence of peat is monitored, documented and minimised.	<p>The company has a soil map as follows:</p> <ul style="list-style-type: none"> - Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrochrepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil. - Soil Map PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil. 	Not Applicable

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		<ul style="list-style-type: none"> - Based on the Decree of the Minister of Forestry No. SK. 323/Menhut-II/2011 dated June 17, 2011 concerning PPIPIB, the requested area does not contain Primary Natural Forest and Peatland. <p>The company has updated the map of the PT CAK and PT BPEJ area to the 2023 Period I PiPIB Map with a map scale of 1:525,000 which shows that the PT CAK area is not in peat areas and forest areas.</p>	
7.7.4	<p>(C) Availability of implementation evidence of the water and land cover management program.</p>	<p>The company has a soil map as follows:</p> <ul style="list-style-type: none"> - Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrodepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil. - Soil Map PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil. - Based on the Decree of the Minister of Forestry No. SK. 323/Menhut-II/2011 dated June 17, 2011 concerning PPIPIB, the requested area does not contain Primary Natural Forest and Peatland. <p>The company has updated the map of the PT CAK and PT BPEJ area to the 2023 Period I PiPIB Map with a map scale of 1:525,000 which shows that the PT CAK area is not in peat areas and forest areas.</p>	<p style="text-align: center;">Not Applicable</p>
7.7.5	<p>(C) Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the provisions of the RSPO Drainability Assessment Procedure) before replanting. The results of the assessment are used to determine the period of replanting to be carried out, as well as to gradually replace</p>	<p>There is no change from the previous assessment. The company has a map with scale 1:80.000 sources from Survey and Soil Mapping 9 October 2019, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic hapludults and Typic Endoaquadult, there is no fragile soil and peat soil.</p> <p>Drainability Assessment is not required.</p>	<p style="text-align: center;">Not Applicable</p>

	<p>oil palm cultivation for at least 40 years or two cycles, (whichever is longer), before reaching the natural gravitational drainage limit for peat. If oil palm is gradually replaced, it is replaced by other commodity crops that are better suited for higher groundwater levels (paludiculture) or rehabilitated with natural vegetation.</p>		
<p>PROCEDURAL NOTE: For 7.7.5: Detailed information on the RSPO Drainability Assessment Guide along with related concepts and detailed actions is contained in the Guidelines currently being adjusted / tested by the RSPO Working Group on Peatlands (Peatland Working Group / PLWG). The final version must obtain PLWG approval in January 2019 and will include additional Guide on the steps to be followed after deciding not to replant and the consequences for other stakeholders, farmers, local communities, and the unit of certification concerned. It is recommended that the trial methodology period is proposed to be extended for 12 months for all relevant management units (ie management units that have plantations on peat) to utilize the methodology and provide input to PLWG so that existing procedures can be further refined as needed before January 2020. The unit of certification has the option to delay replanting until the issuance of the revised Guidelines for the guidelines. Additional guidance for alternative commodity crops and rehabilitation of natural vegetation will be regulated by the PLWG.</p>			
7.7.6	<p>(C) All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019).</p>	<p>There is no change from the previous assessment. The company has a map with scale 1:80.000 sources from Survey and Soil Mapping 9 October 2019, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic hapludults and Typic Endoaquadult, there is no fragile soil and peat soil. Drainability Assessment is not required.</p>	<p>Not Applicable</p>
7.7.7	<p>(C) All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines.</p>	<p>There is no change from the previous assessment. The company has a map with scale 1:80.000 sources from Survey and Soil Mapping 9 October 2019, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic hapludults and Typic Endoaquadult, there is no fragile soil and peat soil. Drainability Assessment is not required.</p>	<p>Not Applicable</p>
<p>Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.</p>			

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

<p>7.8.1</p>	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <p>7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p>	<p>The company has SOPs for identification, management and maintenance of water sources and quality which are outlined in:</p> <ul style="list-style-type: none"> - "SOP Pemantauan Lingkungan FR.EMS.MME Rev.2 tanggal 19 November 2018". Describes the process of monitoring surface water quality to determine the effectiveness of environmental management on surface water conditions. Surface water being monitored includes: river water, sea water, elephant moats, canals, etc. Observations are made every 6 (six) months. - "SOP Identifikasi, Pengelolaan dan Pemantauan Nilai Konservasi Tinggi (NKT) Nomor: FR.EAC.IMM, Rev. 02 tanggal 12 Januari 2015". Describes the types of high conservation value areas including water sources and riparian areas, identification of high conservation value areas and their management and monitoring. Water sources are categorized as HCV 4. Its management aims to ensure the continuity of the provision of various key environmental services that can logically be affected by land use in a landscape. 	<p>Complied</p>
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		<p>PT CAK and PT BPEJ already has a map of water bodies documented in the Peta Hidrologi. Based on the hidrology maps, it is known that there are two (2) river in PT CAK namely Nyahing River and Kedang Pahu River. Company has determined the riparian as HCV area.</p> <p>The Company has a water management document, both in the estate and mill. Monitoring the implementation of water management has been implemented on a regular basis, such as surface water quality monitoring each semester at Nyahing river and Kedang pahu river (upstream and downstream) are available in the report of RKL/RPL. Company has analysed water quality each semester to ensure the compliance against PP No. 82 tahun 2001 regarding water quality standard.</p> <p>Company has a permit to use the surface water for mill and estate according to "Keputusan Menteri Pekerjaan Umum dan Perumahan Rakyat Nomor 977/KPTS/M/2021 Tentang Pemberian Izin Pengusahaan Sumberdaya Air Kepada Perseroan Terbatas Citra Agro Kencana Untuk Usaha Indistri Kelapa Sawit di Sungai Nyahing Kabupaten Kutai Barat Provinsi Kalimantan Timur.</p> <p>The latest monitoring of surface water quality was carried out on April 2023 by the Laboratorium Pusat Penelitian Lingkungan Hidup dan Sumberdaya Alam Universitas Mulawarman, shown that in general the test parameters meet environmental quality standards.</p> <p>PT Citra Agro Kencana</p> <ul style="list-style-type: none"> • Certificate No. 007/LHU/LAB.A/IV/2023 dated 28 April 2023 for Surface wáter analysis • Certificate No. 009/LHU/LAB.A/IV/2023 dated 28 April 2023 for clean water analysis 	
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		<p>PT Borneo Persada Energi Jaya</p> <ul style="list-style-type: none"> • Certificate No. 031/LHU/LAB.A/IV/2023 dated 28 April 2023 for Surface wáter analysis • Certificate No. 032/LHU/LAB.A/IV/2023 dated 28 April 2023 for clean water analysis 	
	<p>7.8.1b Workers have adequate access to clean water.</p>	<p>Company provide the clean water for workers at housing area with clean water from Mill for Mill workers Housing. Regular water analysis was performed to monitor the water quality in mill. In addition company has provided the clean water from artesian well in housing area of estate.</p> <p>To ensure the quality of clean water, the company has conducted a clean water analysis. The latest monitoring of surface water quality was carried out on April 2023 by the Laboratorium Pusat Penelitian Lingkungan Hidup dan Sumberdaya Alam Universitas Mulawarman, shown that in general the test parameters meet environmental quality standards.</p> <p>PT Citra Agro Kencana</p> <ul style="list-style-type: none"> • Certificate No. 007/LHU/LAB.A/IV/2023 dated 28 April 2023 for Surface wáter analysis • Certificate No. 009/LHU/LAB.A/IV/2023 dated 28 April 2023 for clean water analysis <p>PT Borneo Persada Energi Jaya</p> <ul style="list-style-type: none"> • Certificate No. 031/LHU/LAB.A/IV/2023 dated 28 April 2023 for Surface wáter analysis • Certificate No. 032/LHU/LAB.A/IV/2023 dated 28 April 2023 for clean water analysis 	

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7.8.2	<p>(C) Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before replanting, in accordance with the "RSPO Manual on BMPs for the management and rehabilitation of riparian reserves" (April 2017) or Simplified Guide Management and Rehabilitation of Riparian Reserves (2018).</p>	<p>PT CAK and PT BPEJ already has a map of water bodies documented in the Peta Hidrologi. Based on the hidrology maps, it is known that there are two (2) river in PT CAK namely Nyahing River and Kedang Pahu River. Company has determined the riparian as HCV area.</p> <p>PT CAK has conducted HCV assessment since March 2012 before performing land clearing and planting oil palm. According to HCV assessment there were identified riparian buffer: Riparian of Sungai Nyahing and Sungai Penawang. Company has develop a programme to maintain the buffer zone including:</p> <ul style="list-style-type: none"> - Riparian restoration with forest vegetation plant/tree. - Establish zone for zero chemical. No spraying and fertilizing along riparian zone. - Conserve natural vegetation in riparian zone - Restricted to conduct replanting palm oil in riparian area <p>During field visit to riparian area confirmed that riparian was in good condition with natural vegetation. No riparian area was planted so that nio chemical application along riparian zone.</p>	Complied										
7.8.3	<p>Mill effluent is managed according to applicable regulations. The quality of mill effluent discharged, especially BOD (Biochemical Oxygen Demand) is monitored in accordance with applicable regulations.</p>	<p>The company has a Technical Approval Letter for Waste Water Utilization for Application to PT Citra Agro Kencana Land, Letter Number: 660.1/001/PERTEK-P4LH/VII/2022 dated July 12 2022, with the following details:</p> <ul style="list-style-type: none"> • IPAL last pool outlet: 00 28'26.1" S and 1150 85'43.6" E • Waste water utilization point <table border="1" data-bbox="1144 1203 1962 1369"> <thead> <tr> <th>Land Application Block</th> <th>Afd</th> <th>YoP</th> <th>Area (Ha)</th> <th>Land Use</th> </tr> </thead> <tbody> <tr> <td>J13</td> <td>III</td> <td>2014</td> <td>12,07</td> <td>Study</td> </tr> </tbody> </table>	Land Application Block	Afd	YoP	Area (Ha)	Land Use	J13	III	2014	12,07	Study	Complied
Land Application Block	Afd	YoP	Area (Ha)	Land Use									
J13	III	2014	12,07	Study									

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		K19	III	2014	1,63	Study
		K20	III	2014	7,67	Study
		J14	III	2014	10,44	Study
		J15	III	2014	9,08	Study
		K13	III	2014	3,82	Study
		J18	III	2014	9,39	Study
		J15	III	2014	5,41	Control
		J16	III	2014	1,89	Control
		J14	III	2014	4,76	Control
		I20	III	2014	7,58	Application
		G19	II	2013	29,24	Application
		G20	II	2014	27,13	Application
		G21	II	2013	23,75	Application
		I21	III	2014	4,09	Application
		H19	III	2014	2,71	Application
		K14	III	2015	6,48	Application
		J16	III	2014	6,82	Application
		K15	III	2014	15,35	Application
		J17	III	2013	14,64	Application

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			J18	III	2013	0,52	Application																						
			F19	II	2013	9,81	Application																						
			E19	II	2013	17,84	Application																						
			F20	II	2013	10,00	Application																						
			F21	II	2013	15,50	Application																						
			I19	III	2013	9,22	Application																						
			E20	II	2013	3,89	Application																						
			<p>PT CAK has monitored and analyzed waste water every month by an accredited environmental laboratory, PT Global Environment Laboratory (LP-1181-IDN). Waste water quality standards are based on KEPMEN-LH No. 29 of 2003, the parameters set as quality standards are pH 6 – 9 and maximum BOD 5000 mg/L. Example of analysis results for the last 12 months:</p>																										
			<table border="1"> <thead> <tr> <th>Period</th> <th>pH</th> <th>BOD (mg/L)</th> </tr> </thead> <tbody> <tr> <td>July 2022</td> <td>8.08</td> <td>4.302</td> </tr> <tr> <td>August 2022</td> <td>8,21</td> <td>4.301</td> </tr> <tr> <td>September 2022</td> <td>8,56</td> <td>3.289</td> </tr> <tr> <td>October 2022</td> <td>8,50</td> <td>3.249</td> </tr> <tr> <td>November 2022</td> <td>8,46</td> <td>2.124</td> </tr> <tr> <td>December 2022</td> <td>7,64</td> <td>3.749</td> </tr> </tbody> </table>					Period	pH	BOD (mg/L)	July 2022	8.08	4.302	August 2022	8,21	4.301	September 2022	8,56	3.289	October 2022	8,50	3.249	November 2022	8,46	2.124	December 2022	7,64	3.749	
Period	pH	BOD (mg/L)																											
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7.8.4	Mill water use per tonne of FFB is monitored and recorded.	<p>Water use for factory processes has been monitored and records are available in the Factory Water Use Data form. PT CAK's Surface Water Permit is in accordance with Decree of the Minister of Public Works and Public Housing No. 977/KPTS/M/2021 dated 4 August 2021, valid for 5 years, concerning the Granting of Water Resources Business Permits for Palm Oil Industrial Businesses in the Nyahing River, Kutai Barat, East Kalimantan. The permitted water/discharge quota is 6.95 liters/second or 18,014 m³/month, collection schedule 24 hours/day for 30 days/month.</p> <p>Permit contents: submit reports regarding daily water collection data and monthly water quality test results periodically every 3 months to the Head of the Kalimantan IV Samarinda River Basin Office (point 8).</p> <p>The company has paid surface water levies according to verified documents, namely:</p> <ul style="list-style-type: none"> - Invoice No. 197/CAK/GA/XII/2022 – Surface Water Tax Fee for the December 2022 Period worth IDR. 2,433,300, dated 30 December 2022 to the Regional Treasury of East Kalimantan Province. 	Complied																		

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		<ul style="list-style-type: none"> - Invoice No. 074/CAK/GA/II/2023 – Surface Water Tax Fee for the January 2023 Period worth IDR. 2,662,319, dated February 16 2023 to the Regional Treasury of East Kalimantan Province. - Invoice No. 095/CAK/GA/III/2023 – Surface Water Tax Fee for the February 2023 Period worth IDR. 2,230,771, dated March 16 2023 to the Regional Treasury of East Kalimantan Province. - Invoice No. 169/CAK/GA/VI/2023 – Surface Water Tax Fee for the May 2023 Period worth IDR. 3,478,169, dated 19 June 2023 to the Regional Treasury of East Kalimantan Province. - Invoice No. 210/CAK/GA/VII/2023 – Surface Water Tax Fee for the June 2023 Period worth IDR. 3,736,943, dated 20 July 2023 to the Regional Treasury of East Kalimantan Province. <p>Data on water use in Mill in 2022</p> <table border="1" data-bbox="1133 863 1971 1367"> <thead> <tr> <th>Period</th> <th>FFB Process (ton)</th> <th>Water Process (m³)</th> <th>Ratio (m³/ton TBS)</th> </tr> </thead> <tbody> <tr><td>January</td><td>24,967</td><td>16,904</td><td>0.58</td></tr> <tr><td>February</td><td>21,897</td><td>14,594</td><td>0.56</td></tr> <tr><td>March</td><td>30,301</td><td>18,945</td><td>0.56</td></tr> <tr><td>April</td><td>29,374</td><td>18,245</td><td>0.56</td></tr> <tr><td>May</td><td>28,342</td><td>17,167</td><td>0.53</td></tr> <tr><td>June</td><td>28,342</td><td>18,255</td><td>0.58</td></tr> <tr><td>July</td><td>26,730</td><td>19,119</td><td>0.64</td></tr> <tr><td>August</td><td>26,593</td><td>18,857</td><td>0.63</td></tr> <tr><td>September</td><td>28,562</td><td>18,891</td><td>0.59</td></tr> </tbody> </table>	Period	FFB Process (ton)	Water Process (m ³)	Ratio (m ³ /ton TBS)	January	24,967	16,904	0.58	February	21,897	14,594	0.56	March	30,301	18,945	0.56	April	29,374	18,245	0.56	May	28,342	17,167	0.53	June	28,342	18,255	0.58	July	26,730	19,119	0.64	August	26,593	18,857	0.63	September	28,562	18,891	0.59	
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Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised			
7.9.1	Plans to increase the efficiency of fossil fuel use and to optimize renewable energy are available, monitored and documented	PT CAK and PT BPEJ has prepared the program for improving efficiency of the use of fossil fuels and to optimize renewable energy under	Complied

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		<p>“Program Manajemen Lingkungan” year 2022/2023. To improving efficiency of the use of fossil fuels such monitoring on use of fossil fuels. Fossil fuel records was maintenance and the trends shown. Energy use records include accurate measurements of renewable energy use per ton of FFB processed. All the shell and fiber are consumed internally as boiler fuel. Fossil fuel usage is recorded for operational purpose, including the efficiency analysis.</p> <table border="1"> <thead> <tr> <th>Month</th> <th>FFB (ton)</th> <th>POME (m³)</th> <th>EFB (ton)</th> <th>Fiber (ton)</th> <th>Shell (ton)</th> </tr> </thead> <tbody> <tr> <td colspan="6">2022</td> </tr> <tr> <td>July</td> <td>26,730</td> <td>20,939</td> <td>8,263.10</td> <td>3,474.86</td> <td>1,202.90</td> </tr> <tr> <td>August</td> <td>26,593</td> <td>19,725</td> <td>6,306.81</td> <td>3,457.10</td> <td>1,196.25</td> </tr> <tr> <td>September</td> <td>28,562</td> <td>23,625</td> <td>8,823.52</td> <td>3,713.05</td> <td>1,285.21</td> </tr> <tr> <td>October</td> <td>24,299</td> <td>23,385</td> <td>7,201.26</td> <td>3,158.89</td> <td>1,093.43</td> </tr> <tr> <td>November</td> <td>25,030</td> <td>28,071</td> <td>6,543.99</td> <td>3,253.88</td> <td>1,126.49</td> </tr> <tr> <td>December</td> <td>29,235</td> <td>28,576</td> <td>4,358.74</td> <td>3,800.55</td> <td>1,315.67</td> </tr> <tr> <td colspan="6">2023</td> </tr> <tr> <td>January</td> <td>24,381</td> <td>23,264</td> <td>4,599.48</td> <td>3,169.55</td> <td>1,097.15</td> </tr> <tr> <td>February</td> <td>17,733</td> <td>23,867</td> <td>2,052.33</td> <td>2,305.22</td> <td>797.96</td> </tr> <tr> <td>March</td> <td>22,720</td> <td>31,759</td> <td>3,227.25</td> <td>2,953.63</td> <td>1,022.41</td> </tr> <tr> <td>April</td> <td>22,622</td> <td>27,673</td> <td>3,012.84</td> <td>2,940.87</td> <td>1,017.99</td> </tr> <tr> <td>May</td> <td>27,577</td> <td>26,451</td> <td>4,286.25</td> <td>3,584.98</td> <td>1,240.95</td> </tr> <tr> <td>June</td> <td>31,630</td> <td>27,264</td> <td>4,292.11</td> <td>4,111.86</td> <td>1,423.33</td> </tr> </tbody> </table>	Month	FFB (ton)	POME (m ³)	EFB (ton)	Fiber (ton)	Shell (ton)	2022						July	26,730	20,939	8,263.10	3,474.86	1,202.90	August	26,593	19,725	6,306.81	3,457.10	1,196.25	September	28,562	23,625	8,823.52	3,713.05	1,285.21	October	24,299	23,385	7,201.26	3,158.89	1,093.43	November	25,030	28,071	6,543.99	3,253.88	1,126.49	December	29,235	28,576	4,358.74	3,800.55	1,315.67	2023						January	24,381	23,264	4,599.48	3,169.55	1,097.15	February	17,733	23,867	2,052.33	2,305.22	797.96	March	22,720	31,759	3,227.25	2,953.63	1,022.41	April	22,622	27,673	3,012.84	2,940.87	1,017.99	May	27,577	26,451	4,286.25	3,584.98	1,240.95	June	31,630	27,264	4,292.11	4,111.86	1,423.33	
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Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.		
7.10.1	<p>(C) GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the PalmGHG calculator, and reported publicly.</p>	<p>There are no changes in procedure of GHG identification. PT CAK and PT BPEJ has established "SOP Mitigasi Gas Rumah Kaca "FR.CSM.GRK" Rev. 2, dated 26 December 2018". Identification of GHG emission has been conducted by Palm Oil Mill and Estate, emission identified are covering: usage of anorganic fertilizer, pesticide, fossil fuel usage, and POME.</p> <p>Based on Significant pollution and GHG emission was identified, for estates comes from using of pesticides, action plan to reducing pesticide was made such as program of integrated pest control where minimize to use chemical/pesticides.</p> <p>The Certificate Holder has Strategic and Mitigation Plan to reduce GHG emission, in example as follow:</p> <ol style="list-style-type: none"> 1. Sector: Plantation operation. <ul style="list-style-type: none"> - Identification of Emission Sources: Land Clearing and Planting (Land Use Change). - Activities: Land Clearing. - Potential Mitigation Options: <ul style="list-style-type: none"> • Adopted Zero Burning Land Clearing methods • No Land Clearing in areas that identified as HCV area • Keep the HCV area as Carbon Stock/sequestration • Periodically inspection and patrol to avoid HCV disturbance and land fire ✓ Activities: Fertilizing/Manuring ✓ Potential Mitigation Options:
		Complied

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		<ul style="list-style-type: none"> • Effective fertilizing based on dosages and recommendation from Agronomy Department • No Fertilizing on Rainy • No Fertilizing on Riparian Zone • Socialization to Worker the policy of Fertilizing in Company <p>The results of document verification and field visits, it is known that the company has made another efforts in reducing GHG emissions, such as:</p> <ul style="list-style-type: none"> - Has installed a dust collector to catch dust or particles flying in the air and also has monitored the air quality carried out by conducting air quality testing and reported every semester contained in the UKL-UPL report. - The use of fiber and shells as a boiler fuel to minimize the fossil fuel usage. - Utilization of waste water for Land applications to minimize the methane emission. - Utilization of EFB for composting to minimize the anorganic/chemical fertilizer usage. <p>PT CAK and PT BPEJ has conducted monitoring of emission, and then calculate it using RSPO PalmGHG Calculator Version 4. The monitoring and calculation covering estate, smallholder and mill operation. Emission reduction has achieved.</p> <p>There was available result of monitoring and calculation of pollutant and emission using Palm GHG Calculator.</p>	
7.10.2	<p>(C) Since 2014, an estimate of carbon stocks in the proposed development area has been carried out along with potential sources of emissions that can occur directly as a result of the development and plans to minimize these emissions are prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p>	<p>There is no change from the previous assessment. HCS has been conducted for PT CAK and PT BPEJ cooperated with consultant Ata Marie Forestry Experts since March 2015 and finalized on August 2015.</p>	<p>Not Applicable</p>

		<p>The area of BPEJ/CAK is 20,526 ha. The Area of Interest (AOI) for the HCS study is an area that has not been built covering an area of 13,262 ha.</p> <p>The potential HCS strata (BT and HK – Belukar Tua and Hutan alam kerapatan tinggi) cover an area of 6.864 ha or 51% of the AOI. The dominant strata that have the potential for HCS is BT. The HK strata in the BPEJ/CAK area were found to be very limited. The most extensive for non-HCS strata is SH (smallholders) covering 23% of the AOI.</p> <p>The results of the patch analysis show that:</p> <ul style="list-style-type: none"> - 4,802 ha (70%) of potential HCS forest area is recommended for conservation. - 1,518 ha Pre-RBA and RBA checks are required. - 544 ha found in patches smaller than 2 ha or core patch area 0 ha recommended for development. 	
7.10.3	<p>(C) Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored.</p>	<p>There is no change from the previous assessment. PT CAK and PT BPEJ has identify other significant pollutant identification results as per "SOP Mitigasi Gas Rumah Kaca "FR.CSM.GRK" Rev. 2, dated 26 December 2018" and the "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018.</p> <p>The Certificate Holder has implemented and monitored a plan to reduce pollutant and emission. Emission, particulate, and noise from boiler and generator are tested and monitored every six month. Records of all monitoring are kept and documented. According to record of emission and particulate monitoring shown that all parameter analysed were met with the threshold/standard. Sample seen for air emission analysis: LHU No. 02/LHU/LAB.U/II/2022 (PT CAK) and LHU No. 08/LHU/LAB.U/II/2022 (PT BPEJ). Laboratory analysis "Pusat penelitian Lingkungan Hidup dan Sumberdaya Alam Universitas Mulawarman".</p>	Complied
<p>Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.</p>			

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7.11.1	(C) Land for new planting or replanting is not prepared by burning.	<p>PT Citra Agro Kencana has establish SOP for Land Clearing MN.FR.COP.OPA-PLH revision 1 dated 1 June 2013 "Land Preparation". The SOP explains that land clearing is accompanied by a detailed master plan. The master plan is used as a basic part of plantation development planning, including determining the location of seedlings, planting area, infrastructure, housing "emplacement", mill location, and other uses along with the implementation time.</p> <p>Land preparation using zero burning technique as stated in point 6.7.d "The company's commitment is to apply the zero burning method", namely land clearing of plantations without burning.</p> <p>The procedure has established a land clearing method that is adapted to the conditions of the area. Replanting has been done mechanically, consist of: falling tree, chipping by excavator, terracing by excavator, digging, road construction, trench construction, bridge construction and construction of culverts, planting LCC and planting oil palm.</p>	Complied
7.11.2	The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification.	<p>New planting has been done mechanically, consist of: falling tree, chipping by excavator, terracing by excavator, digging, road construction, trench construction, bridge construction and construction of culverts, planting LCC and planting oil palm.</p> <p>Based on field visit to Citra Agro Kencana Estate during ASA1 confirmed that the land preparation is using mechanical method. No any open burning was noted for land preparation. It can also demonstrated in the agreement contract between company and subcontractor that all activity is performed manual and mechanically.</p> <p>PT Citra Agro Kencana has provide the facility of fire prevention and mitigation. In addition, company has formed the Fire Fighter organization structure and emergency response team. During filed visit to fire tools and equipment storage shown that there are sufficient facility has been provide for fire prevention and mitigation, among others:</p>	Complied

		<ol style="list-style-type: none"> 1. Fire pump (25 Hp): 4 unit Hose 2.5 inch: 3 roll Hose 1.5 inch: 24 roll Water tank: 6 unit Y Connector: 12 unit 2. Fire pump (5 Hp): 4 unit Hose 2.5 inch: 2 roll Hose 1.5 inch: 5 roll 3. Nozzle 2.5 inch: 11 unit 4. First Aid Kit: 2 unit 5. Fire clothes: 23 pcs 6. Helm: 31 pcs 7. Safety glasses: 25 pcs 8. Mask: 24 pcs 9. Leather handgloves: 7 pcs 10. Ax two functions: 1 pcs 11. Fire beater: 6 pcs 12. Sharp rake: 6 unit 13. Chainsaw: 1 unit 14. Portabel water tank: 6 unit 15. Sword: 5 unit <p>Fire Fighter organization structure and emergency response team participated in fire fighting training and fire fighting simulations which were held on 23 May 2023 at the plantation, office and palm oil mill locations.</p>	
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7.11.3	The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures.	<p>The policy has communicated to all smallholder and local community to engages stakeholders in adjacent locations for fire prevention and control measures.</p> <p>Based on field visit to Citra Agro Kencana Estate & BPEJ Estate confirmed that the land preparation is using mechanical method. No any open burning was noted for land preparation. It can also demonstrated in the agreement contract between company and subcontractor that all activity of replanting is performed manual and mechanically.</p> <p>If there are case of burning in plantation area or in boundary of the plantation, everyone can inform the case to Emergency Response Team or the most easier way is inform the security nearby.</p>	Complied
<p>Criteria 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.</p>			
<p>PROCEDURAL NOTE for 7.12:</p> <p>The RSPO Principles and Criteria 2018 include new requirements to ensure the effective contribution of the RSPO in stopping deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Approach Guide into the revised standard.</p> <p>The RSPO ToC also encourages RSPO to commit to balancing between sustainable livelihoods and reducing poverty with the need to conserve, protect and improve the quality of ecosystems.</p> <p>High Forest Cover Countries (HFCC) are in dire need of economic opportunities that can help people choose their own path in carrying out development, while at the same time providing social and economic benefits and safeguards.</p> <p>Procedures will be developed that are adapted to support the development of sustainable palm oil by indigenous peoples and local communities who have legal or customary rights. The procedure will apply in certain HFCC countries and in the High Forest Cover Landscape (HFCL) within it.</p> <p>The development of this procedure will be guided by the No Deforestation Joint Steering Group (NDJSG) between the RSPO and HCSA members. In HFCC countries, RSPO will work with governments, communities and other stakeholders to develop this procedure through participatory processes at national and regional levels. The duration of this activity is specified in the Terms of Reference for NDJSG and is publicly available.</p>			
7.12.1	(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCV or HCS forests.	PT CAK and PT BPEJ has conducted HCV assessment since March 2012 before conducted new planting on December 2012. This is not change from the previous assessment.	Complied

	<p>Historical analysis of Land Use Change Analysis (LUCA) is carried out before any new land clearing, in accordance with the RSPO LUCA Guidance document (see indicator 7.12.2).</p>	<p>PT CAK and PT BPEJ has been planted since December 2012 – 2021. NPP verification has been conducted by Tuv Nord and NPP verification statement has been issued on 11 June 2012. RSPO NOTIFICATION OF PROPOSED NEW PLANTING has been made in 9th July 2012 and there is no comment from stakeholder and NPP has been Passed.</p> <p>This notification shall be on the RSPO website for 30 days as required by the RSPO procedures for new plantings (http://www.rspo.org/?q=page/535). It has also been posted on local on-site notice boards.</p> <p>Historical of land use change analysis are available as per HCV assessment report March 2012.</p>	
<p>7.12.2</p>	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows: 7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p>	<p>During this audit ASA1 there is no change in the HCV assessment and no area expansion of PT CAK dan PT BPEJ.</p> <p>HCV assessment PT CAK and PT BPEJ has been conducted since March 2012 before conducted new planting on December 2012.</p> <p>Based on the identification results, there are areas identified as high conservation value areas with an area of 723.67 ha in PT CAK consisting of:</p> <ul style="list-style-type: none"> - Nyahing River Border (Buffer 0 – 50 m) - Kedang Pahu River Border (buffer 0 – 50 m) - Ketimay Lake Border (Damai Sebrang) - Nyahing Lake 2 border (Muara Nyahing) - Nyahing Lake 3 border (Muara Nyahing) - Nyahing Lake 4 border (Muara Nyahing) - Nyahing Lake 5 (Muara Nyahing) - Nyahing Springs border (Muara Nyahing) - Luntuq Uway Springs border (Damai Sebrang) 	<p>Complied</p>

		<ul style="list-style-type: none"> - Bengkirak Spring Border (mantar) - Muara Nyahing 1 & Muara Nyahing 2 Public Graves <p>The HCV area is identified based on the area of the location permit. After delineation and overlaying with the HGU map, the HCV area is 269.38 ha.</p> <p>HCV area identified in PT BPEJ was 676.65 ha consisting of:</p> <ul style="list-style-type: none"> - Riparian of Nyuatan river (210.9 ha) - Riparian of Kedang pahu river (361.56 ha) - Riparian of Kelian lake (5.36 ha) - Riparian of Olo lake (10.94 ha) - Riparian of Wangkay lake (11.03 ha) - Riparian of Mongay lake (3.62 ha) - Riparian of Krokos lake (4.3 ha) - Riparian of Muntay lake (5.37 ha) - Riparian of Muntay 2 lake (6.26 ha) - Riparian of Engkoak lake (1.38 ha) - Riparian of melinau lake (7.58 ha) - Riparian of melinau 2 lake (5.18 ha) - Riparian of Nyahing lake (3.79 ha) - Riparian of Kelian spring (12.13 ha) - Riparian of Melake spring (10.71 ha) - Riparian of Lumpat dahuq spring (12.13 ha) - Riparian of Lumpat dahuq 2 spring (9.8 ha) - Kelian Public cemetery (0.2 ha) 	
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		<ul style="list-style-type: none"> - Muara Bomboy public cemetery (0.2 ha) - Lumpat dahug Public cemetery (0.2 ha) <p>HCS has been conducted for PT CAK and PT BPEJ cooperated with consultant Ata Marie Forestry Experts since March 2015 and finalized on August 2015.</p> <p>The area of BPEJ/CAK is 20,526 ha. The Area of Interest (AOI) for the HCS study is an area that has not been built covering an area of 13,262 ha.</p> <p>The potential HCS strata (BT and HK – Belukar Tua and Hutan alam kerapatan tinggi) cover an area of 6.864 ha or 51% of the AOI. The dominant strata that have the potential for HCS is BT. The HK strata in the BPEJ/CAK area were found to be very limited. The most extensive for non-HCS strata is SH (smallholders) covering 23% of the AOI.</p> <p>The results of the patch analysis show that:</p> <ul style="list-style-type: none"> - 4,802 ha (70%) of potential HCS forest area is recommended for conservation. - 1,518 ha Pre-RBA and RBA checks are required. - 544 ha found in patches smaller than 2 ha or core patch area 0 ha recommended for development. 	
	<p>7.12.2 b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the latest HCSA Toolkit and HCV-HCSA Assessment Manual that is applicable at the time of the assessment. This includes stakeholder consultation and take into account wider landscape- level consideration.</p>	<p>HCV and HCS assessment has been conducted as above. HCV assessment since March 2012 before conducted new planting on December 2012 while HCS assessment conducted since March 2015 and finalized on August 2015.</p> <p>HCV and HCS assessment has includes stakeholder consultation and take into account wider landscape- level consideration.</p>	

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7.12.3	(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.	According to HCV and HCS assessment there is no High Forest Cover Landscapes (HFCLs) within HFCCs identified.	Not Applicable
<p>PROCEDURAL NOTE for 7.12.3: Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.</p>			
7.12.4	(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).	<p>During this audit ASA1 there is no change in conservation management plan (CMP) of PT CAK dan PT BPEJ. CMP is according to HCV assessment document.</p> <p>PT CAK and PT BPEJ has developed the conservation management plan as per "Rencana Pengelolaan dan Pemantauan HCV" PT Citra Agro Kencana and PT BPEJ, among others:</p> <ul style="list-style-type: none"> - HCV area markings in the field according to the map identified, make prohibition/notice boards so that the community and workers do not carry out activities that damage the HCV area (eg No cutting down trees, hunting etc.) - Prohibit to build roads, canals and other infrastructure in HCV area - Land clearing in the plantation area with a Zero burning system (without burning) to keep the HCV area from burning. - Apply fire risk control methods in HCV areas and land, including controlling weeds, setting up fire control towers and setting up fire control units, especially in fire prone areas. - For conflict prevention and mitigation, management unit implements BMP or cooperates with BKSDA (natural resource conservation center) or other authorized agencies and/or competent institutions in handling animals. 	Complied

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		<ul style="list-style-type: none"> - Maintaining water sources including inundation areas within the HCV or bordering the HCVs in the management unit that are important for animal life. - Carry out patrols in HCV areas. Create an SOP for HCV security in accordance with the organizational structure of the management unit. - Apply environmentally friendly cultivation methods in areas bordering HCV 4.1 areas (eg organic waste utilization, IPM application). - Preparation of SOP for HCV management and monitoring. Identification, Management and Monitoring of High Conservation Values (HCVs). <p>Evidence of HCV management and monitoring plan can be demonstrated during audit and field visit. Report of HCV management and monitoring plan are documented in "Laporan Pengelolaan dan Pemantauan Area Nilai Konservasi Tinggi" PT Citra Agro Kencana and PT Borneo Persada Energy Jaya year 2022. Realisation of management and monitoring HCV are present in the report.</p>	
7.12.5	<p>Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p>	<p>PT CAK and PT BPEJ does not reduce the community right. According to HCV assessment report there is an HCV area that provide the local communities needs such as rattan and fish in Kedang Pahu river, categorized as HCV 5. Company give the access to the community to fulfill their needs in HCV area.</p> <p>Some of the HCV area are belong to local community rights, company has made the land compensation based on FPIC approach, the HCV area are conserved by company and local community still can access the HCV area.</p>	Not Applicable
7.12.6	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly</p>	<p>RTE species and protected species are monitored each semester through activity of "Pemantauan Flora & Fauna" PT CAK and PT BPEJ.</p>	Complied

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	<p>educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p>	<p>Report of monitoring are available in "Laporan Pengelolaan dan Pemantauan Flora dan Fauna di Areal HCV" PT Citra Agro Kencana and PT Borneo Persada Energy Jaya year 2022. According to report, during monitoring 2022 in PT BPEJ flora identified: 27 species, fauna identified: 4 species mamalia, 2 species herpetofauna, 16 species of bird/aves; In PT CAK flora identified: 20 species, fauna identified: 3 species mamalia, 3 species herpetofauna, 20 species of bird/aves. During observation, there was 5 species of animal in PT CAK are protected by national law: <i>Anthreptes singalensis</i>, <i>Tordirhampus chloris</i>, <i>Ictinaetus malayensis</i>, <i>Rhipidura javanica</i>, <i>Alcedo meinting</i>; 7 species in PT BPEJ are protected: <i>Hylobates muelleri</i>, <i>Anthreptes singalensis</i>, <i>Tordirhampus chloris</i>, <i>Ichtyophaga ichyaetus</i>, <i>Anthracoceros albirostris</i>, <i>Gacula religiosa</i>.</p> <p>A programme to regularly educate the workforce about the status of RTE species has been establish. Company has conducted the awareness of HCV protection and RTE species protection on 24 – 29 Aug 2023 in PT CAK and 29 – 30 Aug 2023 in PT BPEJ. During interview with workers confirmed that they have understand and aware about the HCV protection and RTE species protection.</p> <p>PT CAK and PT BPEJ has establish the policy to prohibit illegal hunting of animal/wildlife in and around of plantation. The policy is presented as per "Surat Edaran Nomor: 029/CAK/SE/XI/2021 & Nomor: 027/BPEJ/SE/XI/2021 perihal Pengelolaan Kawasan Bernilai Konservasi Tinggi" dated 29 November 2021. According to the policy or circular letter stated in the point 3 – 5:</p> <ul style="list-style-type: none"> - <i>Melarang semua karyawan untuk menangkap, memelihara dan memperjualbelikan satwalia yang ada di areal PT CAK/PT BPEJ - Prohibit all employees to capture, keep and trade wildlife in the PT CAK/PT BPEJ area.</i> 	
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		<ul style="list-style-type: none"> - <i>Melarang semua karyawan untuk menebang pohon yang terdapat di Kawasan bernilai konservasi tinggi</i> - Prohibit all employees from cutting down trees in high conservation value areas. - <i>Melarang semua karyawan untuk menangkap ikan di sungai menggunakan racun atau tuba yang dapat mencemari air di sungai</i> - Prohibit all employees to catch fish in the river using poison or tuba which can pollute the water in the river. - <i>Apabila ditemukan karyawan yang melanggar ketentuan diatas akan diproses sesuai peraturan perundang – undangan yang berlaku</i> - If an employee is found violating the above provisions, it will be processed according to the applicable laws and regulations. <p>Socialization to surrounding community also conducted by company, sample seen: socialization on 24 August 2023 to community of Lumpat Dahuq village and socialization on 25 August 2023 to community of Muara Nyahing village.</p>	
7.12.7	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p>	<p>HCV and HCS monitoring are available in in “Laporan Kegiatan Pengelolaan dan Pemantauan Flora dan Fauna di Areal HCV” PT Citra Agro Kencana & PT BPEJ.</p> <p>HCV area and RTE species are monitor once a year and reported to BKSDA Kalimantan Timur. Latest report submitted to BKSDA Kalimantan timur on 2 February 2023. The management and monitoring result are review once a year, outcomes of this monitoring are fed back into the management plan.</p> <p>According to HCV management and monitoring report confirmed that there is no peat area; HCV area in the form of natural vegetation are well protected and no disturbance to the HCV area; there are found 5 species of animal in PT CAK are protected by national law: <i>Anthreptes singalensis</i>, <i>Tordirhampus chloris</i>, <i>Ictinaetus malayensis</i>, <i>Rhipidura javanica</i>, <i>Alcedo meinting</i>; 7 species in PT BPEJ are protected by national</p>	Complied

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		<p>law: <i>Hylobates muelleri</i>, <i>Anthreptes singalensis</i>, <i>Tordirhampus chloris</i>, <i>Ichthyophaga ichhyaetus</i>, <i>Anthracoseros albirostris</i>, <i>Gacula religiosa</i>.</p>	
7.12.8	<p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p>	<p>PT CAK and PT BPEJ has been conducted HCV assessment before land clearing. HCV assessment since March 2012 before conducted new planting on December 2012 while HCS assessment conducted since March 2015 and finalized on August 2015.</p> <p>NPP verification has been conducted by Tuv Nord and NPP verification statement has been issued on 11 June 2012. RSPO NOTIFICATION OF PROPOSED NEW PLANTING has been made in 9th July 2012 and there is no comment from stakeholder and NPP has been Passed.</p> <p>This notification shall be on the RSPO website for 30 days as required by the RSPO procedures for new plantings (http://www.rspo.org/?q=page/535). It has also been posted on local on-site notice boards.</p>	Complied

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2022** for **Citra Agro Kencana Mill** and supply base was calculated using the PalmGHG Calculator version 4.0.1. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

The summary of the Net GHG emitted in **2022** for **Citra Agro Kencana Mill** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	-0.28
PKO	-0.28

Extraction	%
OER	24.64
KER	3.90

Production	t/yr
FFB Process	322,358.61
CPO Produced	79417.99
PKO Produced	12563.38

Land Use	Ha
OP Planted Area	12892.58
OP Planted on peat	0.00
Conservation (forested)	7347.56
Conservation (non-forested)	0.00
Total	12892.58

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	67743.84	0.59	29680.49	0.38	0.00	0.00	97424.33	0.97
CO ₂ Emission from fertilizer	3160.59	0.03	2001.26	0.03	0.00	0.00	5161.86	0.06
NO ₂ Emission	3268.12	0.03	1965.13	0.03	0.00	0.00	5233.25	0.06
Fuel Consumption	2549.08	0.02	2793.44	0.04	0.00	0.00	5342.52	0.06
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-65460.00	-0.57	-42934.09	-0.56	0.00	0.00	-108394.09	-1.13
Conservation Sequestration	-38648.16	-0.33	-25299.15	-0.33	0.00	0.00	-63947.30	-0.66
Total	-27386.53	-0.24	-31792.91	-0.41	-31132.39	0.00	-90311.83	-0.65

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	63187.75	0.20
Fuel Consumption	1525.37	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	64713.12	0.20

Summary of Kernel Crusher Emission and Credit (if applicable)

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

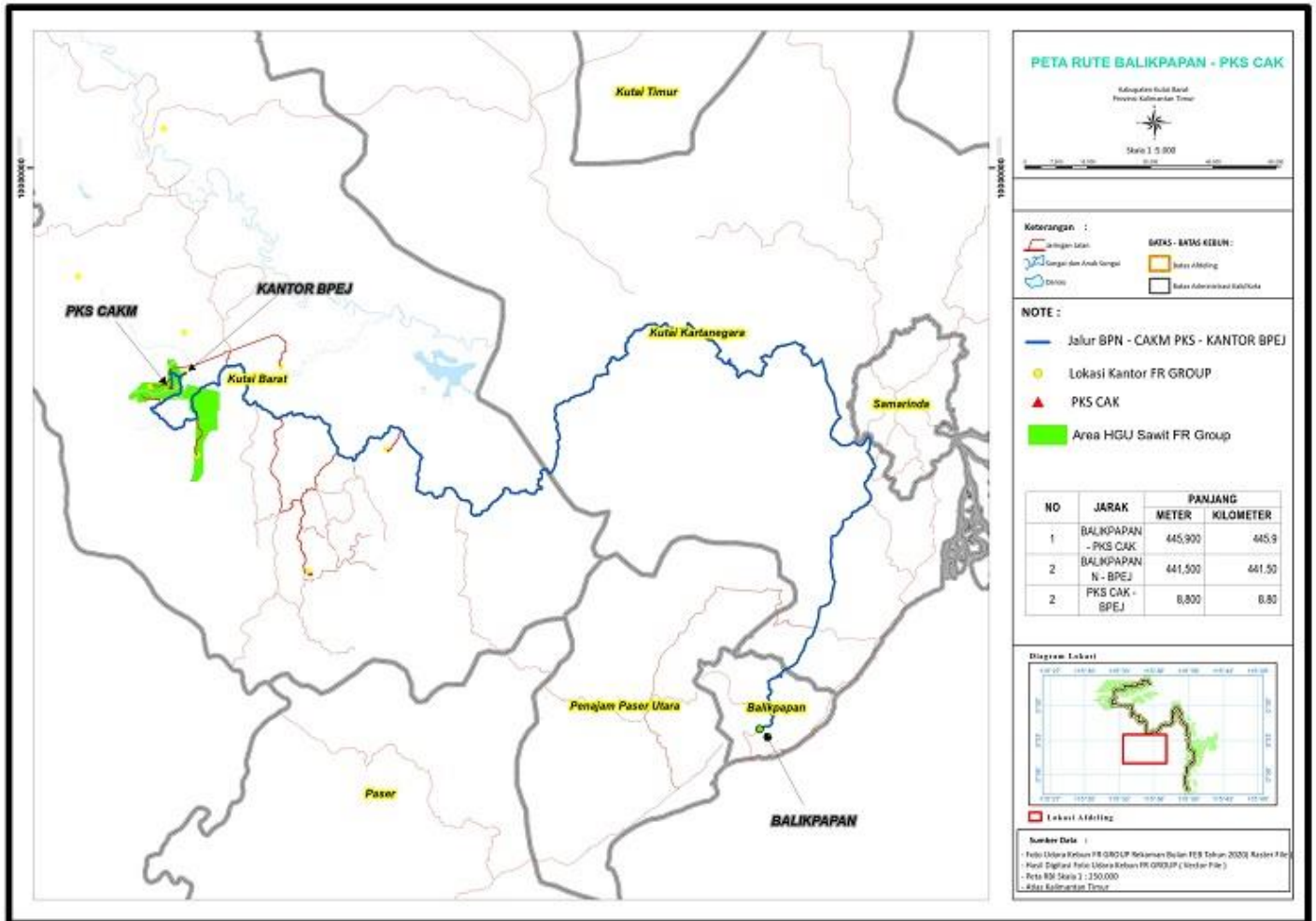
*This mill has no kernel crusher operation.

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

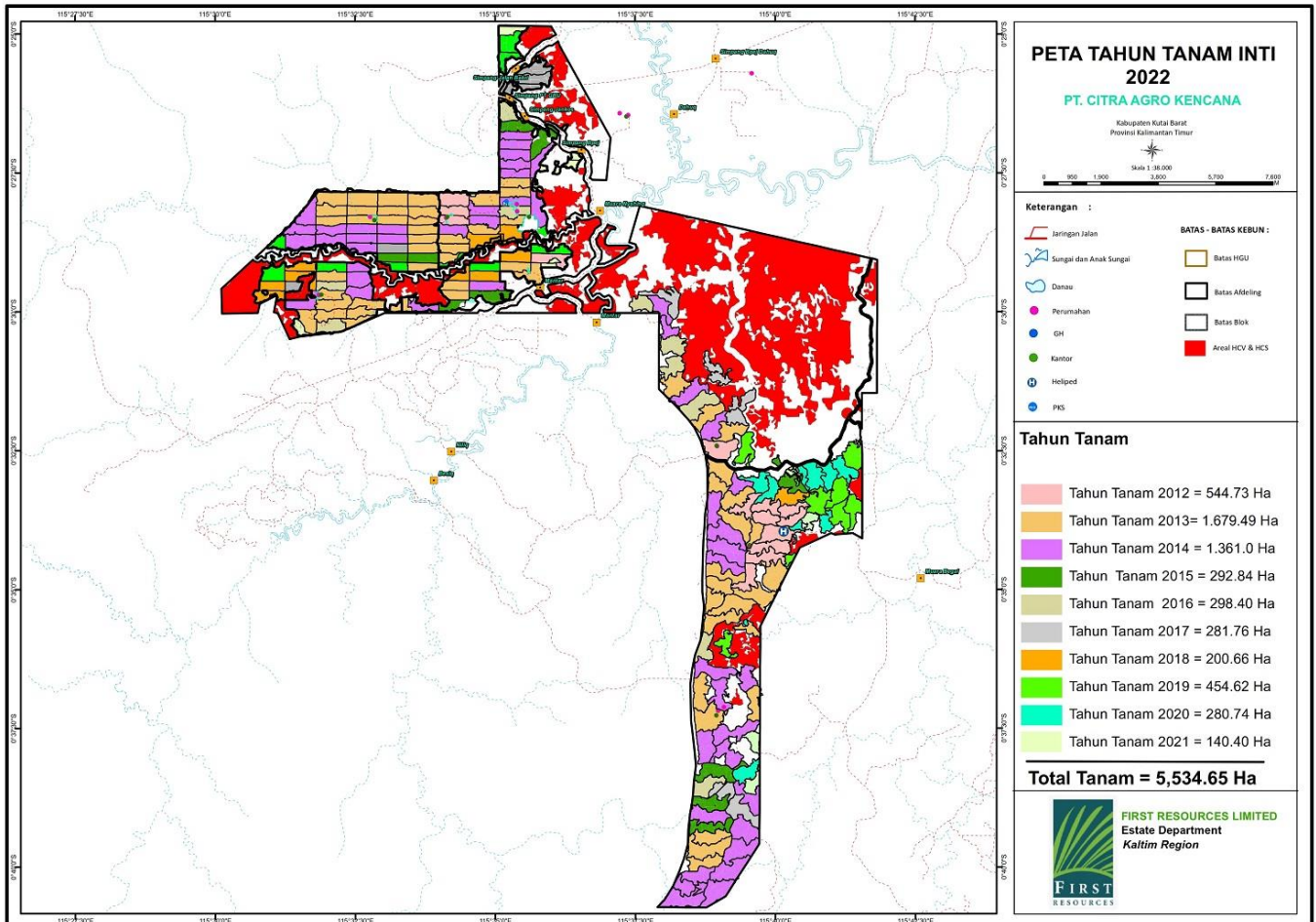
POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	100
Divert to methane captured (flaring) (%)	0
Divert to methane captured (energy generation) (%)	0

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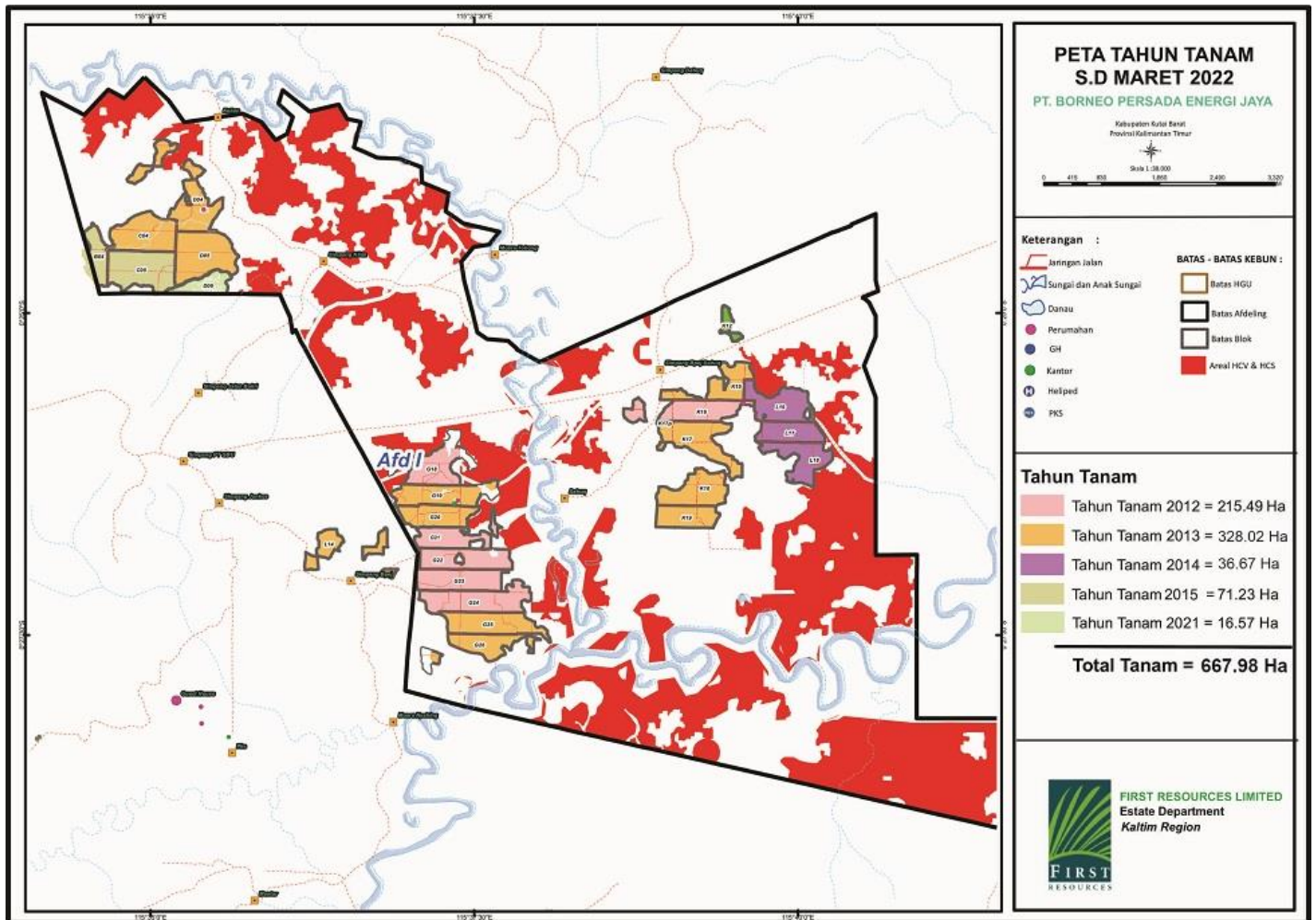
Appendix C: Location Map of Certification Unit and Supply bases



Appendix D: Estate Field Map



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Appendix E: List of Smallholder Registered and/or sampled

Not Applicable

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

Appendix F: List of Abbreviations

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