

**RSPO PRINCIPLE AND CRITERIA  
PUBLIC SUMMARY REPORT**

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

<p><b>Client Company Name / Parent Company:</b>  <b>SIPEF Group</b></p>
<p>Client Company / Parent Company Address:  Kasteel Calesberg – Calesbergdreef 5, B-2900 Schoten – Belgium</p>
<p>Certification Unit:  <b>Perlabian Palm Oil Mill - PT Tolan Tiga</b></p>
<p>Location of Certification Unit:  Perkebunan Perlabian Village, Kampung Rakyat District, Labuhanbatu Selatan  Regency, 21463 Sumatera Utara Province, Indonesia</p>
<p>Date of Final Report:  18/04/2023</p>

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## Section 1: Scope of the Assessment

1. Company Details			
<b>Parent Company</b>	SIPEF Group		
<b>RSPO Membership Number</b>	1-0021-05-000-00	<b>Membership Approval Date</b>	7/12/2005
<b>Address</b>	Kasteel Calesberg – Calesbergdreef 5, B-2900 Schoten – Belgium		
<b>Palm Oil Mill / Group Manager / Estate (Certification Unit)</b>	PT. Tolan Tiga Indonesia – Perlabian POM		
<b>Location / Address</b>	Perkebunan Perlabian Village, Kampung Rakyat District, Labuhanbatu Selatan Regency, 21463, Sumatera Utara Province, Indonesia		
<b>Website</b>	<a href="http://www.tolantiga.co.id">www.tolantiga.co.id</a>		
<b>Management Representative</b>	Mr. Sander Van Den Ende	<b>E-mail</b>	<a href="mailto:svdenende@sipef.com">svdenende@sipef.com</a>
<b>Telephone</b>	+6261 – 41060020	<b>Facsimile</b>	+6261 - 4520908

2. Certification Information			
<b>Certificate Number</b>	RSPO 555208	<b>Certificate Start Date</b>	17/05/2020
<b>Date of First Certification</b>	17/05/2010	<b>Certificate Expiry Date</b>	16/05/2025
<b>Scope of Certification</b>	Production of Palm Oil and Palm Kernel		
<b>Visit Objectives</b>	The objective of the assessment was to conduct a surveillance assessment and look for positive evidence to ensure that elements of the scope of certification and the requirements of the RSPO P&C standard are effectively addressed by the organisation's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organisation's specified objectives, as applicable with regard to the scope of the standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the system.		
<b>Assessment Cycle</b>	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2_3) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
<b>Applicable Standards / Normative Reference</b>	RSPO Certification System for P&C and RSPO ISH 2020 <input 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		
<b>Supply Chain Module</b>	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	<b>Mill Capacity</b>	60 MT/hour
<b>ISH certification Phase</b>	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
EU-ISCC-Cert-ID230-20220034	ISCC	PT. SBS Asia Sertifikasi	03/12/2023
ISPO 611404	ISPO	PT. BSI Group Indonesia	18/07/2026
00053944	ISO 9001:2015	PT. Lloyd's Register Indonesia	02/07/2024

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Perlabian POM	Perkebunan Perlabian Village, Kampung Rakyat District, Labuhan Batu Selatan Regency, Sumatera Utara Province, Indonesia	2° 3' 40.98" N	100° 4' 57.19" E
Perlabian Estate	Perkebunan Perlabian Village, Kampung Rakyat District, Labuhan Batu Selatan Regency, Sumatera Utara Province, Indonesia	2° 3' 37.60" N	100° 4' 52.40" E
Tolan Estate	Perkebunan Perlabian Village, Kampung Rakyat District, Labuhan Batu Selatan Regency, Sumatera Utara Province, Indonesia	2° 0' 07.60" N	100° 2' 30.85" E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area)		<input type="checkbox"/> Yes (please refer to Principle 7 for details)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Perlabian Estate	4,518.05*	85.12	203.85**	4,807.02	93.98
Tolan Estate	3,611.99*	55.99	4.06**	3,672.04	98.36
<b>Total</b>	<b>8,130.04</b>	<b>141.11</b>	<b>207.91</b>	<b>8,479.06</b>	<b>95.88</b>

**Notes:**

\*) CH allocated land preparation area for replanting 2023 in each plantation under total planted.

\*\*) CH carried out HCV review as explained in 7.12.8. The HCV review resulted in some area already planted previously identified as "potential HCV" under infrastructure and other now categorized into planted area;

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<b>6. Plantings &amp; Cycle</b>						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Perlabian Estate	640.04	2,533.66	906.99	437.36	4,198.05*	320.00*
Tolan Estate	0	1,520.15	1,572.17	519.67	3,611.99	0
<b>Total (ha)</b>	<b>640.04</b>	<b>4,053.81</b>	<b>2,479.16</b>	<b>957.03</b>	<b>7,810.04</b>	<b>320.00*</b>

**Note:**  
\*) In Perlabian Estate as at audit, 640.04 Ha still immature. By May 2023 immature area of 320.04 Ha will be mature area. Hence by the time of next period of audit, the mature area Perlabian Estate will be 3,937.29 Ha and Immature will be 320.00 Ha.

<b>7. Summary of Certified Tonnage of FFB (Own Certified Scope)</b>				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (May 2022 – Apr 2023)	Actual (Mar 2022 – Jan 2023)		Forecast (May 2023 – Apr 2024)
		Previous license period (Mar 2022 – Apr 2022)	Current license period (May 2022 – Jan 2023)	
Perlabian Estate	117,809.00	17,432.72	75,494.98	108,080.00*
Tolan Estate	105,972.00	14,270.05	74,407.46	90,489.00
<b>Total</b>	<b>223,781.00</b>	<b>181,605.21</b>		<b>198,569.00</b>

**Note:**  
1. \* By May 2023, 320.04ha planted area will turned matured. With the total planted area of 3,937.29ha, the forecast production yield is 29.87 MT/Ha/year.  
2. Based on the actual production records, estate operations, up keep controls, land structure, soil fertility, planting cycle related to top soil condition, agro-climate including rainfall patterns and availability of workers for the harvesting, the audit team concluded that it is possible to achieve forecast production yield of above 29 MT/Ha/year.

<b>8. Summary of Certified Tonnage of FFB (from other certified unit(s))</b>				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (May 2022 – Apr 2023)	Actual (Mar 2022 – Jan 2023)		Forecast (May 2023 – Apr 2024)
		Previous license period (Mar-Apr 2022)	Current license period (May 2022 – Jan 2023)	
<b>NIL</b>		0	0	
<b>Total</b>		<b>NIL</b>		

<b>9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)</b>			
Out growers / smallholders	Tonnage (MT) / year		
	Estimated last year	Actual	Forecast

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	(May 2022 – Apr 2023)	(Mar 2022 – Jan 2023)		(May 2023 – Apr 2024)
		Previous license period (Mar-Apr 2022)	Current license period (May 2022 – Jan 2023)	
<b>NIL</b>	0	0	0	0
<b>Total</b>	<b>NIL</b>	<b>NIL</b>		<b>NIL</b>

<b>9A. Monthly Records of Certified and Uncertified FFB Received since the last audit</b>				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	Mar 2022	15,717.68	-	15,717.68
2	Apr 2022	15,985.09	-	15,985.09
3	May 2022	16,492.47	-	16,492.47
4	Jun 2022	19,983.29	-	19,983.29
5	Jul 2022	19,135.63	-	19,135.63
6	Aug 2022	20,231.43	-	20,231.43
7	Sep 2022	18,637.11	-	18,637.11
8	Oct 2022	16,135.05	-	16,135.05
9	Nov 2022	14,769.66	-	14,769.66
10	Dec 2022	12,741.57	-	12,741.57
11	Jan 2023	11,776.23	-	11,776.23
<b>TOTAL</b>		<b>181,605.21</b>		<b>181,605.21</b>

<b>10. Summary of Certified Tonnage (MT) (not applicable for ISS)</b>			
Estimated last year (May 2022 – Apr 2023)	Actual (Mar 2022 – Jan 2023)		Forecast (May 2023 – Apr 2024)
	Previous license period (Mar-Apr 2022)	Current license period (May 2022 – Jan 2023)	
<b>FFB</b>	<b>FFB</b>		<b>FFB</b>
223,781 mt	31,702.77 mt	149,902.44 mt	198,569.00 mt
	<b>TOTAL</b>	181,605.21 mt	
<b>CPO (OER: 24.00%)</b>	<b>CPO (OER: 22.04%)</b>		<b>CPO (OER: 23.00%)</b>
53,707 mt	7,057.40 mt	33,029.71 mt	44,956 mt
	<b>TOTAL</b>	40,087.11 mt	
<b>PK (KER: 5.50%)</b>	<b>PK (KER: 5.85%)</b>		<b>PK (KER: 6.00%)</b>
12,308 mt	1,856.20 mt	8,772.74 mt	10,921 mt
	<b>TOTAL</b>	10,628.94 mt	

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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	Mar 2022	3,468.52	898.49
2	Apr 2022	3,588.88	957.71
3	May 2022	3,677.00	949.77
4	Jun 2022	4,381.29	1,181.30
5	Jul 2022	4,283.72	1,107.64
6	Aug 2022	4,457.86	1,162.18
7	Sep 2022	4,165.83	1,094.77
8	Oct 2022	3,562.59	973.80
9	Nov 2022	3,220.94	901.46
10	Dec 2022	2,787.68	744.99
11	Jan 2023	2,492.80	656.83
<b>TOTAL</b>		<b>40,087.11</b>	<b>10,628.94</b>

11. Summary of Actual Volume sold					
Current License period (May 2022-Jan 2023)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
<b>CPO (MT)</b>	29,814.99	27.14	0	2.66	29,844.79
<b>PK (MT)</b>	7,465.77	0	0	0	7,465.77
<b>Credits</b>	0	0	0	0	0
Previous License period (Mar-Apr 2022)					
<b>CPO (MT)</b>	3,006.34	3,394.69	0	0	6,401.03
<b>PK (MT)</b>	0	0	0	0	0
<b>Credits</b>	0	0	0	0	0
<b>Note:</b> Conventional is RSPO certified material but sold as non-RSPO.					

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	PT. IMT	TR-00b4721e-02db	358.19	
2	PT. IMT	TR-4cd9aa36-f84d	131.91	
3	PT. IMT	TR-659cbbe7-b0f8	131.91	

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4	PT. IMT	TR-59625d6a-de06	3,006.34	
5	PT. IMT	TR-da6f7706-602e	358.19	
6	PT. SM	TR-2d22b2df-e217	1.66	
7	PT. SM	TR-3009ba30-fd18	998.33	
8	PT. IMT	TR-38e1f7c0-c2ce	240.71	
9	PT. IMT	TR-e55bcff4-9c59	757.73	
10	PT. IMT	TR-f3754061-75c1	757.73	
11	PT. SM	TR-45cf6992-07e6	155.79	
12	PT. SM	TR-b85ef05c-770a	840.00	
13	PT. SM	TR-f961c07d-b8a3	4.20	
14	PT. IMT	TR-667048a8-61c6	998.60	
15	PT. IMT	TR-f7ea4e6b-ae9d	998.60	
16	PT. IMT	TR-9b52c1c3-163f	595.62	
17	PT. IMT	TR-d12e4acd-de2f	402.85	
18	PT. IMT	TR-36e81387-4044	518.23	
19	PT. IMT	TR-e40d0064-7c19	480.77	
20	PT. SM	TR-0b296642-7929	235.68	
21	PT. SM	TR-27bacc0c-4b19	261.30	
22	PT. SM	TR-818a113a-7b68	260.56	
23	PT. SM	TR-2819ea9b-e34c	234.14	
24	PT. IMT	TR-52e8ae5a-dc6d	998.63	
25	PT. SM	TR-70a5f971-da1d	919.42	
26	PT. IMT	TR-96d92a8a-911c	79.98	
27	PT. IMT	TR-0920ea06-2af5	998.95	
28	PT. IMT	TR-ea9fd1c9-62ba	998.95	
29	PT. IMT	TR-453c76dc-ed02	989.48	
30	PT. IMT	TR-85419461-7d7e	8.98	
31	PT. SM	TR-ca923b8e-2eee	911.08	
32	PT. IMT	TR-dfb5996-50ae	381.03	
33	PT. IMT	TR-f817de29-2237	617.40	
34	PT. IMT	TR-4df6455f-3aa6	843.93	
35	PT. IMT	TR-827ab496-6d0e	155.13	
36	PT. IMT	TR-9cfbf8ca-33b7	999.49	
37	PT. IMT	TR-2c3cf41f-8f18	1,316.68	
38	PT. IMT	TR-7dea40b4-20a9	682.05	
39	PT. IMT	TR-c55f239a-2ef4	953.15	



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40	PT. IMT	TR-986ca0fd-3a16	1,355.94	
41	PT. IMT	TR-4c6607f8-5b1e	326.25	
42	PT. IMT	TR-efa9f022-a3dd	499.43	
43	PT. IMT	TR-f361c4b3-418e	489.33	
44	PT. IMT	TR-81eb02cb-49c4	142.52	
45	PT. IMT	TR-75ee6549-c34e	11.26	
46	PT. IMT	TR-7a7594f5-74f9	111.10	
47	PT. IMT	TR-40ff007c-00d6	446.00	
48	PT. IMT	TR-25464d4a-6a7e	998.62	
49	PT. IMT	TR-0a91b328-df50	888.57	
50	PT. IMT	TR-41bd8e2c-74c8	998.85	
51	PT. MNA	TR-7530e0ad-3d38	101.25	
52	PT. MNA	TR-9a68c1f6-b9dc	365.61	
53	PT. MNA	TR-497a2b82-2a40	633.56	
54	PT. MNA	TR-8f09c60e-c496	869.67	
55	PT. SM	TR-74964875-56ab		142.30
56	PT. SM	TR-53f43371-f793		11.27
57	PT. SM	TR-69a6a566-b215		838.73
58	PT. SM	TR-36c62dc3-0a50		1,149.06
59	PT. SM	TR-ae2c782a-dd39		50.94
60	PT. IMT	TR-988e07b1-3888		615.35
61	PT. IMT	TR-1562e7a9-9736		684.65
62	PT. IMT	TR-6c4ccd51-4fbb		67.70
63	PT. IMT	TR-8969862f-6d08		67.70
64	PT. IMT	TR-e3fbe549-30ea		382.30
65	PT. IMT	TR-7e105f25-d820		1,165.50
66	PT. IMT	TR-94fa3b78-378d		1,165.50
67	PT. IMT	TR-691c3187-3235		47.97
68	PT. IMT	TR-d534828c-ae14		603.16
69	PT. MNA	TR-34edfed3-14ce		473.64
<b>TOTAL</b>			<b>32,821.33</b>	<b>7,465.77</b>
<b>Note:</b>				

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11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
1.	PT. IM*	ISCC	3,421.14	0
<b>TOTAL</b>			<b>3,421.14</b>	<b>0</b>

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1.	Claim transporter*	2.66	0
<b>TOTAL</b>		<b>2.66</b>	<b>0</b>

**Note:** \*) for transporter claim/loss

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
	NIL		
<b>TOTAL</b>			

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

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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					
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**Note:** 1 mt = 1 credit

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

**Note:**

## Section 2: Assessment Process

### Certification Body:

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

Suite 29.01 Level 29, The Gardens North Tower,

Mid Valley City, Lingkaran Syed Putra,

59200 Kuala Lumpur, Malaysia.

Tel +60 (3) 9212 9638 Fax +60 (3) 9212 9639

Representative: Dr. Chaiyaporn Seekao ([chaiyaporn.seekao@bsigroup.com](mailto:chaiyaporn.seekao@bsigroup.com))

Website: [www.bsigroup.com](http://www.bsigroup.com)

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

### 2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on 20-22 February 2023. The audit programme is included as Section 2.3.

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

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

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

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

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

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

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

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

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

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Re Certification 2)	Year 2 (ASA 2-1)	Year 3 (ASA 2-2)	Year 4 (ASA 2-3)	Year 5 (ASA 2-4)
Perlabian POM	X	X	X	X	X
Perlabian Estate	X	X	X	X	X
Tolan Estate	X	X	X	X	X

**Tentative Date of Next Visit: March 4, 2024 - March 6, 2024**

**Total Number of Mandays: 13 mandays**

## 2.2 BSI Assessment Team

Name	Role	Competency
Pratama Agung Sedayu	Team Leader	<p><b>Education:</b> Holds a Bachelor Degree majoring Social Economic of Agriculture, University of Jenderal Soedirman.</p> <p><b>Work Experience:</b> 12 years of practical auditing experience with several accredited Certification Bodies covering assessment against Organic programs, RSPO, FSC, Timber certification, ISO 9001 and ISO 14001. 2 years working experience as consultant on FSC and SVLK certification and independent verifier on BioCert, SDS under CAFÉ Practices program.</p> <p><b>Training attended:</b> Completed the ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISPO Lead Auditor endorsed Course and Endorsed RSPO P&amp;C Lead Auditor Course, Endorsed RSPO SCCS Lead Auditor Course, SMETA Requirements training and Endorsed RSPO P&amp;C Lead Auditor Refresher Course.</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this audit, he audited aspect of transparency, productivity, long-term economic planning, contractor compliance, worker interview, continuous improvement.</p>
Andi Pratama Pasaribu	Team Member	<p><b>Education:</b> Holds a Bachelor Degree majoring Social Economy, Jember University</p> <p><b>Work Experience:</b> 5 years working experience as Field Agronomy Assistant. 8 years working experience as RSPO Auditor / Lead Auditor.</p> <p><b>Training attended:</b> Completed Indonesian Sustainable Palm Oil (ISPO) Lead Auditor training, Endorsed RSPO P&amp;C Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 9001:2008 Lead Auditor course, ISO 14001:2005 Lead Auditor course, ISO45001:2018 Lead Auditor Course, Endorsed RSPO SCCS</p>

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		<p>Lead Auditor course, SMETA requirements training and Endorsed RSPO P&amp;C Lead Auditor Refresher Course.</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this audit, he audited best management practice for plantation and mill, occupational health and safety, worker interview, worker welfare.</p>
Eko Purwanto	Team Member	<p><b>Education:</b> Holds a Bachelor of Forestry from Forest Conservation Department, Faculty of Forestry, Bogor Institute of Agriculture (IPB).</p> <p><b>Work Experience:</b> Over 9 year working expiring in oil palm plantation with last position as Estate Manager. He has experience in implementing good agricultural practice including integrated pest management and limited pesticides uses. 10 years working experience as auditor since 2012 covering ISO9001, RSPO and ISPO.</p> <p><b>Training attended:</b> Completed SMETA Requirements Training, ISPO Permentan 38/2020, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, CQI and IRCA Certified ISO 45001:2018 Lead Auditor Training Course, ISO 37001:2016 Anti-bribery Management System Implementing Training Course, RSPO P&amp;C 2018 Refresher Training, Sustainability Reporting Assurance Training, Endorsed RSPO P&amp;C Lead Auditor Refresher Course, Endorsed RSPO Supply Chain Certification Refresher Course, RSPO NEXT Training Course For Lead Auditor by RSPO Secretariat, Elaborating on the RSPO P&amp;C Social and Labour Standards and the Mechanics of Social Auditing, RABQSA accredited Lead Auditor Training of Environment Management System, Endorsed RSPO Green House Gas (GHG) Training for Trainer, Endorsed RSPO P&amp;C Lead Auditor Training, Understanding Environmental Management System (EMS), Indonesia Sustainable Palm Oil (ISPO) Lead Auditor Training, Endorsed RSPO Supply Chain Certification (SCC) Lead Auditor Training, RABQSA accredited Lead Auditor Training of Quality Management System.</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this audit, he audited environmental aspect-impact and waste management, GHG mitigation, RSPO SCCS, timebound plan.</p>
Imam Fakhrurozi	Team Member	<p><b>Education:</b> Holds a Bachelor Degree majoring in Agriculture Technology, Gadjah Mada University.</p> <p><b>Work Experience:</b> 2 years working experience oil palm industry, as a sustainability and HSE officer. 7 years working experience as RSPO Auditor / Lead Auditor</p> <p><b>Training attended:</b> Completed ISO 9001:2008 Lead Auditor Course, 14001:2004 Lead Auditor Course, SMK3 Lead Auditor Course, Endorsed RSPO P&amp;C Lead auditor course, ISO 45001:2018 Lead Auditor Course, SMETAR requirements training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this audit, he audited complaint handling, stakeholder consultation, previous landowner, contribution to community development.</p>

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Yudwi Wisnu Rahmanto	Team Member	<p><b>Education:</b> Holds a Bachelor of Forestry with Silviculture, Faculty of Forestry, University of Gadjah Mada</p> <p><b>Work Experience:</b> 7 months working experience in palm oil industry as Agronomy Field Assistant. 11 years working experience as sustainability auditor covering Sustainable Forest Management by FSC FM/COC Scheme, RSPO, ISPO, Coffee And Farmer Equity (C.A.F.E Practices) Starbucks, Organic Standard (EU, NOP, JAS) for Coffee Farmers and Organic Exchange for Textile</p> <p><b>Training attended:</b> Completed Endorsed RSPO P&amp;C Lead Auditor Training Course, RSPO NEXT, ISPO Auditor/Lead Auditor Course, RSPO P&amp;C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, ISO 9001:2008 Auditor/Lead Auditor Course, GIS-Basic Mapping and Spatial Analysis, Timber Legality Assurance System (SVLK), Verification Organization Training C.A.F.E Practices (Starbucks), UTZ Programme, High Conservation Value (HCV) Training, Sustainability Reporting Assurance Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, RSPO ISH Standard Training Course, Endorsed RSPO Supply Chain Lead Auditor Training Course and Endorsed RSPO P&amp;C Lead Auditor Refresher Course.</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this audit, he audited legal compliance, human rights protection, land legality, code of ethical conduct, HCV and conservation.</p>
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**Accompanying Persons:**

Name	Role
NIL	

**1.3 Assessment Plan**

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

Date	Time	Subjects	PS	EP	YW	AP	IF
Monday 20/02/2023	08.00 – 08.30	<p><b>Opening Meeting:</b></p> <ul style="list-style-type: none"> <li>- Presentation by Lead Auditor.</li> <li>- Confirmation audit scope, requirements, document access permission and clarifying audit plan.</li> </ul>	√	√	√	√	√
	08.30 – 08.30	<p><b>Field visit to Perlabian POM:</b></p> <ul style="list-style-type: none"> <li>- Best Management Practice for Mill Processing and RSPO Supply Chain Certification Standard</li> <li>- Element for Palm Oil Mill – site visit to check on FFB receiving,</li> <li>- FFB process, CPO and PK dispatch, document, and record keeping.</li> <li>- Visit to Perlabian POM housing: house condition, water supplies, sanitation, access to affordable food, welfare amenities.</li> </ul>	√	√	√	√	-

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Date	Time	Subjects	PS	EP	YW	AP	IF
		<ul style="list-style-type: none"> <li>- Implementation of OHS (loading ramp, processing stations, workshop, boiler, turbine, diesel bowser, material warehouse, fire-fighting equipment)</li> <li>- Implementation of Environmental and Waste Management Aspect (POME Pond, Empty Bunch Area, Reservoir/Intake Point, hazardous waste storage, Biogas Plant)</li> <li>- Interview with workers related to human resource management, worker right and condition, code of ethical conduct, respect human rights, freedom of association, etc.</li> <li>- Interview with workers related to health and safety condition, training provision, worker right and condition, etc.</li> </ul>					
	08.30 – 12.00	<p><b>Stakeholder consultation</b></p> <ul style="list-style-type: none"> <li>- Stakeholder consultation to relevant agencies of Labuhanbatu Selatan Regency;</li> <li>- Stakeholder consultation with local community/villagers;</li> <li>- Stakeholder consultation with previous landowners;</li> <li>- Stakeholder consultation with gender committee, worker union.</li> </ul>	-	-	-	-	√
	12.00 – 14.00	<b>Break</b>	√	√	√	√	√
	14.00 – 16.30	<b>Continue morning agenda</b>	√	√	√	√	√
	16.30 – 17.00	<b>Wash up meeting and Reporting</b>	√	√	√	√	√
Tuesday, 21/02/2023	08.00 – 12.00	<p><b>Field visit to Perlabian Estate:</b></p> <ul style="list-style-type: none"> <li>- Visit to plantation activity and interview workers: harvesting, spraying, fertilizer application, EFB application, area with slope</li> <li>- Visit to plantation IPM implementation: barn owl boxes, beneficial plant nursery.</li> <li>- Interview with workers related to human resource management, health and safety condition, training provision, worker right and condition, code of ethical conduct, respect human rights, freedom of association, etc.</li> <li>- Visit to worker housing: house condition, water supplies, sanitation, medical, access to affordable food, welfare amenities</li> <li>- Chemical warehouse, mixing bay, fertilizer store, workshop, fire-fighting equipment.</li> <li>- Visit to PT. TTI HGU boundary poles, border with surrounding entities</li> <li>- Visit to HCV area, riparian zone</li> </ul>	√	√	√	√	-
		<p><b>Stakeholder consultation</b></p> <ul style="list-style-type: none"> <li>- Stakeholder consultation to NGO;</li> <li>- Stakeholder consultation with contractors;</li> </ul>	-	-	-	-	√



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Date	Time	Subjects	PS	EP	YW	AP	IF
	12.00 – 14.00	<b>Break</b>	√	√	√	√	√
	14.00 – 16.30	<b>Continue morning agenda</b>	√	√	√	√	-
		<b>Follow up stakeholder consultation and record verification</b>	-	-	-	-	√
	16.30 – 17.00	<b>Wash up meeting and Reporting</b>	√	√	√	√	√
Wednesday , 22/02/2023	08.00 – 12.00	<b>Field visit to Tolan Estate to verify:</b> <ul style="list-style-type: none"> <li>- Visit to plantation activity and interview workers: harvesting, spraying, fertilizer application, EFB application, area with slope</li> <li>- Visit to plantation IPM implementation: barn owl boxes, beneficial plant nursery.</li> <li>- Interview with workers related to human resource management, health and safety condition, training provision, worker right and condition, code of ethical conduct, respect human rights, freedom of association, etc.</li> <li>- Visit to worker housing: house condition, water supplies, sanitation, medical, access to affordable food, welfare amenities</li> <li>- Chemical warehouse, mixing bay, fertilizer store, workshop, fire-fighting equipment.</li> <li>- Visit to PT. TTI HGU boundary poles, border with surrounding entities</li> <li>- Visit to HCV area, riparian zone</li> </ul>	√	√	√	√	√
	12.00 – 14.00	Break	√	√	√	√	√
	14.00 – 16.00	<b>Continue morning agenda</b>	√	√	√	√	√
	16.00 – 16.30	<b>Wash up meeting and Reporting</b>	√	√	√	√	√
	16.30	<b>Closing Meeting</b>	√	√	√	√	√

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

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

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

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

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	Positive assurance statement already justified within the Internal Audit Checklist.	
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	Previously prior to certification, PT. Umbul Mas Wisesa and PT. Toton Usaha Mandiri had liabilities. The compensation plan have been approved by the Compensation Task Force during the staged implementation of the RaCP between May 2014 and November 2015.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	No negative comment as at audit in PT. Tolan Tiga Indonesia from stakeholders.	Complied

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

<b>Progress of scheme smallholders or outgrowers towards compliance with relevant standards</b>		
<b>Requirement</b>	<b>Remarks</b>	<b>Compliance</b>
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	PT. Tolan Tiga Indonesia – Perlabian POM does not have scheme smallholder. The plantation business permit for CH issued before 2007, hence no obligation for scheme smallholder.	Complied

**Approved Time Bound Plan**

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

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Name of company	Name of Mill	Location	Supply Base	TBP	Target Year for RSPO
					Certification to take place after obtaining HGU (HGU on progress), FPIC process.
PT. Agro Muara Rupit	Muara Rupit POM	Musirawas Regency, South Sumatera, Indonesia	Agro Muara Rupit East Estate, Agro Muara Rupit West Estate, Agro Muara Rupit South Estate, Koperasi Rempan Jaya, Koperasi .	2026	Certification to take place after obtaining HGU (HGU on progress), FPIC process; An NPP submitted in 2019 to cover new areas licenced at the end of 2018.
Hargy Oil Palm Limited (HOPL)	Hargy POM	East of Bialla, West New Britain Province, PNG	Hargy Estate	2009	Certified in April 2009
	Navo POM	50 Kms East of Bialla, West New Britain Province, PNG	Navo Estate, Bakada Estate and Mengen Estate	2009	Certified in April 2009
	Barema POM	30 km East of Bialla, West New Britain Province, PNG	Barema Estate	2014	Certified in April 2014
PT. Dendymarker Indah Lestari	Dendymarker POM	Musirawas Utara Regency, South Sumatera Province, Indonesia	Sei Mandang Estate, Sei Liam Estate	2015	Acquired on 1 August 2017. Certified in 2015.
		Musirawas Utara Regency, South Sumatera Province, Indonesia	Koperasi Tunas Mekar Sempurna, Koperasi Kardipa Batugajah Sejahtera, Koperasi Gaung Mas Bersatu, Koperasi Maju Mandiri Barokah, Koperasi Biru Makmur Mandiri, Koperasi Jaya Makmur Mandiri, Koperasi Bombay Maju Sejahtera, Koperasi Keluarga Serasan Sejahtera, Koperasi Mitra Bersama Serundingan	2025	Smallholder
PT. Citra Sawit Mandiri	No mill	Labuhanbatu Regency, North Sumatera Province	Citra Sawit Mandiri Estate	2024	Certification to take place after HGU, following review by RSPO.



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Name of company	Name of Mill	Location	Supply Base	TBP	Target Year for RSPO
PT. Bandar Sumatra Indonesia	No mill	Kecamatan Bintang Bayu, Kabupaten Serdang Bedagai, North Sumatra Indonesia	Bandar Pinang Estate	2025	Rubber plantation conversion. NPP submitted in July 2021

### 3.3 Details of Nonconformities

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

During this Assessment there were zero (0) Critical; zero (0) Minor nonconformities and one (1) Opportunity For Improvement raised. The PT. Tolan Tiga Indonesia – Perlabian POM 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 #		Issued Date	
Due Date		Closure Date	
<b>Indicator &amp; Category (Critical / Minor)</b>	<b>NIL</b>		
<b>Statement of Nonconformity:</b>			
<b>Requirement Reference:</b>			
<b>Objective Evidence:</b>			
<b>Corrections:</b>			
<b>Root Cause Analysis:</b>			
<b>Corrective Actions:</b>			
<b>Assessment Conclusion:</b>			

Opportunity for Improvements	
OFI #	Description
<b>OFI 1</b>	Company has prepared procedure for waste disposal; estate operation in worker housing has separate waste bag for organic and inorganic waste from domestic refusal; landfill prepared far from housing and water source; progress construction wastewater treatment installation demonstrated. Faster follow up on waste segregation by type in Perlabian Estate and Tolan Estate is expected.

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

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

Non-conformity			
<b>NCR Ref #</b>	NIL	<b>Issued Date</b>	
<b>Due Date</b>		<b>Closure Date</b>	
<b>Indicator &amp; Category (Critical / Minor)</b>			
<b>Statement of Nonconformity:</b>			
<b>Requirement Reference:</b>			
<b>Objective Evidence:</b>			
<b>Corrections:</b>			
<b>Root Cause Analysis:</b>			
<b>Corrective Actions:</b>			
<b>Assessment Conclusion:</b>			
<b>Effectiveness Closure (for previous audit closed Critical NC):</b>			

Opportunity for Improvement	
<b>OFI #</b>	<b>Description</b>
<b>OFI 1</b>	<b>OFI Statement:</b> NIL <b>Verification / Follow-up actions:</b>

**3.3.2 Summary of the Nonconformities and Status**

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1754048-201903-M1	Major	RSPO Supply Chain Certification Standard (June 2017) General Chain of Custody Requirement – Clause 5.7.2	30 March 2019	3 May 2019 (Closed)

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

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss PT. Tolan Tiga Indonesia – Perlabian POM Certification Unit's environmental and social performance, legal and any known dispute issues.

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

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

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Internal	Worker Union Serikat Pekerja Tolan Tiga Mandiri Gender Committee PT. Tolan Tiga Indonesia Sampled worker in Estate and Mill	Face to face interview
Governmental Department	Environmental Office Labuhanbatu Selatan Manpower Office Labuhanbatu Selatan Plantation Office Labuhanbatu Selatan	Face to face interview
Communities	Lohsari Village Perkebunan Perlabian Village	Face to face interview
External	Koperasi Jasa Karyawan Tolan Tiga Contractor CV Jasa Sahabat Abadi	Face to face interview Phone interview

Stakeholders comment	
	<p><b>Feedbacks:</b></p> <p><b>Environmental Office Labuhanbatu Selatan Regency</b></p> <ul style="list-style-type: none"> <li>- PT. Tolan Tiga Indonesia regularly report the environmental monitoring and management.</li> <li>- Communication between company and Environmental Office during 2022 is good.</li> </ul>
	<p><b>Audit Team verification and response:</b></p> <p>Company reported the environmental management and monitoring performance each semester. Verified document:</p>

	<ul style="list-style-type: none"> <li>- PT. Tolan Tiga Indonesia reported "Laporan RKL- RPL PT. Tolan Tiga Indonesia Semester II Tahun 2022 Nomor 07/PLM-II/2023" dated 11 February 2023.</li> </ul>
	<p><b>Feedbacks:</b></p> <p><b>Manpower Office Labuhanbatu Selatan Regency</b></p> <ul style="list-style-type: none"> <li>- PT. Tolan Tiga Indonesia and its worker union established collective work agreement.</li> <li>- PT. Tolan Tiga Indonesia has established safety committee for company operation.</li> <li>- Company regularly submit the safety committee report.</li> </ul> <p><b>Audit Team verification and response:</b></p> <p>Company did agreed with the worker union on the collective work agreement and registered to Manpower Office. Verified document:</p> <ul style="list-style-type: none"> <li>- PT. Tolan Tiga Indonesia collective work agreement "Perjanjian Kerja Bersama (PKB) PT. Tolan Tiga Indonesia Dengan Pengurus Serikat Pekerja Tolan Tiga Mandiri (SPTTM)" registered through letter "Surat No.560/564/Naker/Xi/2022 Tentang Pendaftaran Perjanjian Kerja Bersama (PKB) PT. Tolan Tiga Indonesia Dengan Pengurus Serikat Pekerja Tolan Tiga Mandiri (SPTTM)" dated 25 November 2022.</li> </ul> <p>Company established safety committee, and reported on regular basis (quarterly). Verified document:</p> <ul style="list-style-type: none"> <li>- PT. Tolan Tiga Indonesia-Perlabian Estate reported safety performance Q4 2022 "Laporan P2K3 Triwulan IV Tahun 2022 No.G/04/PLE.2022 Ke Dinas Ketenagakerjaan Kabupaten Labuhan Batu Selatan" dated 31 December 2022.</li> <li>- PT. Tolan Tiga Indonesia-Tolan Estate reported safety performance Q4 2022 "Laporan P2K3 Triwulan IV Tahun 2022 No.001/D/TLE-Disnaker/2023 Ke Dinas Ketenagakerjaan Kabupaten Labuhan Batu Selatan" dated 10 January 2023.</li> <li>- PT. Tolan Tiga Indonesia-Perlabian POM reported safety performance Q4 2022 "Laporan P2K3 Triwulan IV Tahun 2022 No.02/PLM-1/2023 Ke Dinas Ketenagakerjaan Kabupaten Labuhan Batu Selatan" dated 23 January 2023.</li> </ul>
	<p><b>Feedbacks:</b></p> <p><b>Plantation Office Labuhanbatu Selatan Regency</b></p> <ul style="list-style-type: none"> <li>- PT. Tolan Tiga Indonesia regularly report the plantation management.</li> <li>- Communication between company and Plantation Office during 2022 is good.</li> </ul> <p><b>Audit Team verification and response:</b></p> <p>Company established safety committee, and reported on regular basis (quarterly). Verified document:</p> <ul style="list-style-type: none"> <li>- PT. Tolan Tiga Indonesia-Perlabian Estate reported semester II year 2022 performance "Laporan Realisasi Perkembangan Usaha Perkebunan untuk Budidaya Semester II Tahun 2022" dated 17 February 2023.</li> <li>- PT. Tolan Tiga Indonesia-Perlabian POM reported semester II year 2022 performance "Laporan Realisasi Perkembangan Usaha Perkebunan untuk Budidaya Semester II Tahun 2022" dated 9 February 2023 through letter No.04/PLM-02/2023.</li> <li>- PT. Tolan Tiga Indonesia-Tolan Estate reported semester II year 2022 performance "Laporan Realisasi Perkembangan Usaha Perkebunan untuk Budidaya Semester II Tahun 2022" dated 8 February 2023.</li> </ul>
	<p><b>Feedbacks:</b></p> <p><b>Lohsari Village</b></p> <ul style="list-style-type: none"> <li>- Communication between company and Plantation Office during 2022 is good.</li> <li>- Lohsari village allowed to gather grass from estate/field and use it for cattle feeding.</li> <li>- Request that community can get POME solid.</li> </ul>

	<p><b>Audit Team verification and response:</b></p> <ul style="list-style-type: none"> <li>- Company maintain communication with surrounding village, one of implementation through social impact assessment questionnaire.</li> <li>- Company support community effort for economic growth (cattle farming), and company continue to allows community to gather grass. In year 2022, company recorded 40,500 rate grass cutting in Perlabian Estate and 29,200 rates of grass cutting in Tolan Estate.</li> <li>- PT. Tolan Tiga Indonesia provide POME solids to community. Currently regulated by smallholder department, this is to avoid misuse. In year 2022, company recorded 1,210,350 kg POME solid distributed through Perlabian Estate and 78,370 kg POME solid through Tolan Estate.</li> <li>- Audit team verified incoming request from community in logbook requesting for POME solid and granted by company.</li> </ul>
	<p><b>Feedbacks:</b>  <b>Perkebunan Perlabian Village</b></p> <ul style="list-style-type: none"> <li>- Communication between company and Plantation Office during 2022 is good.</li> <li>- During latest economic census, the timeline cannot match.</li> <li>- Company could provide more job vacancy for surrounding community.</li> <li>- Village want to be more included during CSR program preparation, specific for education development.</li> <li>- In view of Ramadhan month year 2023, request company to have market to provide access to cheaper basic necessities (rice, cooking oil, sugar).</li> <li>- Request to have fogging tools in order to tackle dengue case.</li> </ul> <p><b>Audit Team verification and response:</b></p> <ul style="list-style-type: none"> <li>- Company maintain communication with surrounding village, one of implementation through social impact assessment questionnaire.</li> <li>- Company ready to participate in the next economic census.</li> <li>- PT. Tolan Tiga Indonesia prioritize manpower from surrounding communities. However, currently the turnover is very low, therefore the job vacancy not many. Whenever job vacancy available, company inform all surrounding villages.</li> <li>- CSR program prepared through dissemination of SIA questionnaire with all stakeholders to understand the need from communities. Last questionnaire distributed in May 2022. CSR program with education aspect has been planned.</li> <li>- Company will prepare the event in accordance to company regulation and as per company capabilities.</li> <li>- Company does not have authority to carry out dengue fogging activity. Company will inform Health Office, should need for dengue fogging required.</li> </ul>
	<p><b>Feedbacks:</b>  <b>Worker Union and Gender Committee</b></p> <ul style="list-style-type: none"> <li>- The collective work agreement discussed, agreed and registered in November 2022 with PT. Tolan Tiga Indonesia.</li> <li>- The collective work agreement stipulated the rights and obligation of company and the rights and obligations of worker.</li> <li>- Communication with management through regular meeting is good.</li> </ul> <p><b>Audit Team verification and response:</b>  Verified document:  PT. Tolan Tiga Indonesia collective work agreement "Perjanjian Kerja Bersama (PKB) PT. Tolan Tiga Indonesia Dengan Pengurus Serikat Pekerja Tolan Tiga Mandiri (SPTTM)" registered through letter "Surat</p>

	No.560/564/Naker/Xi/2022 Tentang Pendaftaran Perjanjian Kerja Bersama (PKB) PT. Tolan Tiga Indonesia Dengan Pengurus Serikat Pekerja Tolan Tiga Mandiri (SPTTM)” dated 25 November 2022.
	<p><b>Feedbacks:</b>  <b>CV Jasa Sahabat Abadi</b></p> <ul style="list-style-type: none"> <li>- The contractor provides transportation for palm product.</li> <li>- PT. Tolan Tiga Indonesia has provide socialization on work procedures and supply chain procedures.</li> <li>- No issue on payment.</li> </ul>
	<p><b>Audit Team verification and response:</b>          Verified: PT. Tolan Tiga Indonesia communicated the SCCS SOP on 16 June 2022.</p>
	<p><b>Feedbacks:</b>  <b>Koperasi Jasa Karyawan Tolan Tiga</b></p> <ul style="list-style-type: none"> <li>- The contractor provides manpower for plantation upkeep, mature, immature, preparation, nursery and cleaning services.</li> <li>- The work agreement between cooperative and company.</li> <li>- Cooperative has been registered with Manpower Office.</li> </ul>
	<p><b>Audit Team verification and response:</b>          PT. Tolan Tiga Indonesia and Koperasi Jasa Karyawan Tolan Tiga work agreement “Surat Perjanjian Kerja No.01/TTI/KJK/1/2022 antara PT. Tolan Tiga Indonesia dengan Koperasi Jasa Karyawan Tolan Tiga” dated 3 January 2022.</p>

<b>List of land owner / user contacted</b>					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
<b>NIL</b>					
<p><i>Assessor Notes:</i></p> <ol style="list-style-type: none"> <li>1. PT. Tolan Tiga Indonesia have undergone second replanting and considered to have no more previous land owner.</li> </ol>					



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

### 3.5 Impartiality and conflict of interest

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

**Formal Signing-off of Assessment Conclusion and Recommendation**

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that PT. Tolan Tiga Indonesia – Perlabian 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. Tolan Tiga Indonesia – Perlabian POM is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
<b>Name:</b> <b>Pratama A Sedayu</b>	<b>Name:</b> <b>Mr. Sander van den Ende</b>
<b>Company Name:</b> <b>On behalf BSI Services Malaysia Sdn Bhd</b>	<b>Company Name:</b> <b>PT. Tolan Tiga Indonesia</b>
<b>Title:</b> <b>Lead Auditor</b>	<b>Title:</b> <b>Regional Director of Sustainability</b>
<b>Signature:</b> 	<b>Signature:</b> <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
<b>Date:</b> 14 March 2023	<b>Date:</b> 14 March 2023



**Appendix A: Summary of Findings**

Criterion / Indicator	Assessment Findings	Compliance	
<p><b>Principle 1: Behave ethically and transparently</b></p>			
<p>Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.</p>			
<p><b>Criteria 1.1:</b> 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><b>(C)</b> Management documents that are specified in the RSPO P&amp;C are made publicly available.</p> <p>- Critical (Major) compliance -</p>	<p>List of document available for public from POM as in "Dokumen-dokumen yang Tersedia untuk Umum", update 28 January 2023:</p> <ul style="list-style-type: none"> <li>- Certificate of Land Rights/Cultivation Right in form of "Perizinan Usaha Berbasis Resiko No.8120018062646; "Surat Izin Mendirikan Bangunan No.503/1133/DPMPPTSP-LS/X/2017 Lokasi PT. Tolan Tiga Indonesia, Kebun Perlabian, Kecamatan Kampung Rakyat, Kabupaten Labuhanbatu Selatan" dated 23 October 2017;</li> <li>- Cultivation Right "Izin Usaha Perkebunan No.213/Menhutbun-VII/2000";</li> <li>- Plan and Impact Assessment relating to Environmental and Social Impact as in "Adendum ANDAL, RKL, RPL No.55/BLH/2/2016"</li> <li>- Plan and Impact Assessment relating to Environmental and Social Impact as in "Laporan-laporan Pelaksanaan RKL/RPL setiap semester"</li> <li>- Izin Penyimpanan Sementara Limbah B3 PT. Tolan Tiga Indonesia Kebun/PKS Perlabian</li> <li>- Program Kesehatan dan Keselamatan Kerja</li> <li>- Continuous Improvement Plan "Rencana Perbaikan Berkelanjutan"</li> <li>- Human Right Policy as in "Kebijakan Perusahaan"</li> </ul>	<p>Complied</p>

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		<ul style="list-style-type: none"> <li>- Pollution and reduction plan "Rencana Pengurangan dan Pencegahan Polusi"</li> <li>- Public summary if the certification Assessment Report "Rangkuman Publik dan Laporan Hasil Sertifikasi"</li> <li>- Detail of Complaint and Grievance "Rekaman Keluh Kesah Internal dan Eksternal"</li> <li>- "Prosedur Pemberian Tanggapan atas Permintaan Informasi No.ENC-01-11/04-03-2019/Rev.1"</li> </ul> <p>List of document available for public from Estate as in "Dokumen-dokumen yang Tersedia untuk Umum", update 1 December 2022:</p> <ul style="list-style-type: none"> <li>- Deed of establishment "Akta Pendirian PT. Tolan Tiga Indonesia No.AHU-78579.AH.01.02"</li> <li>- Cultivation Right in form of "Surat Pendaftaran Usaha Perkebunan No.213/Menhutbun-VII/2000"; "Izin Usaha Tetap No.394/T/Kehutanan Perkebunan/1998"</li> <li>- Certificate of Land Rights in form of "Sertifikat No.2 Desa Kebun Perlavian/1997 dan Sertipikat No.2 Desa Pekan Tolan/1997"</li> <li>- Plan and Impact Assessment relating to Environmental and Social Impact as in "Dokumen Rencana Pemantauan Lingkungan (RKL) No.49/RKL-RPL/2006"; "Adendum ANDAL, RKL, Perkebunan Kelapa Sawit, Pabrik Kelapa Sawit, KCP 20 Ton/Jam dan Pengoahan Limbah Cair PKS menjadi Biogas untuk Pembangkit Listrik (3MW) PT. Tolan Tiga Indonesia No.660/55/BLH/2/2016"; "Izin Lingkungan Perkebunan Kelapa Sawit, Pabrik Kelapa Sawit, KCP 20 Ton/Jam dan Pengolahan Limbah Cair PKS menjadi Biogas untuk Pembangkit Listrik (3MW) PT. Tolan Tiga Indonesia No.503/981/BPPTPM-LS/P.I/2016"; "Laporan-laporan Pelaksanaan</li> </ul>	
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		<p>RKL/RPL setiap semester”; “Izin Penyimpanan Sementara Limbah B3 No.503/004/DPMPSTP-LS/LB3/V/2020”</p> <ul style="list-style-type: none"> <li>- OSH Plan “Program Kesehatan dan Keselamatan Kerja”</li> <li>- Continuous Improvement Plan “Rencana Perbaikan Berkelanjutan”</li> <li>- Human Right Policy as in “Kebijakan Perusahaan”</li> <li>- Pollution and reduction plan “Rencana Pengurangan dan Pencegahan Polusi”</li> <li>- Public summary of the certification Assessment Report “Rangkuman Publik dan Laporan Hasil Sertifikasi”</li> <li>- Detail of Complaint and Grievance “Rekaman Keluh Kesah Internal dan Eksternal”</li> <li>- Procedure for information request and response “Prosedur Pemberian Tanggapan atas Permintaan Informasi No.ENC-01-11/04-03-2019/Rev.1”</li> <li>- Land compensation procedure “Prosedur Ganti Rugi Lahan No.LCA 01-01/21-02-2022/Rev.3”</li> </ul>	
<p>1.1.2</p>	<p>Information is provided in appropriate languages and accessible to relevant stakeholders.</p> <ul style="list-style-type: none"> <li>- Minor compliance -</li> </ul>	<p>From document verification, the document listed in 1.1.1 and other operational document available in Bahasa Indonesia. Some document such as Manual made in bilingual, English and Bahasa Indonesia.</p> <ul style="list-style-type: none"> <li>- Company policies available in English and Bahasa Indonesia; check with daycare they understand the human rights policy, health and safety policy;</li> <li>- Company operational procedures available in English and Bahasa Indonesia;</li> <li>- Land title “Izin HGU”, Environmental Permit “ANDAL”, HCV identification, Social Impact Assessment document available in Bahasa Indonesia;</li> </ul>	<p>Complied</p>

		<ul style="list-style-type: none"> <li>- Document on stakeholder complaint &amp; grievance and record of complaint &amp; grievance progress available in Bahasa Indonesia;</li> <li>- Continuous Improvement program available in Bahasa Indonesia.</li> </ul>	
<p>1.1.3</p>	<p><b>(C)</b> Records of requests for information and responses are maintained.          - Critical (Major) compliance -</p>	<p>Provision of response to information request regulated under "SOP Responding to Requests for Information No.ENC-01-11/04-03-2019/Rev.1" dated 18 March 2019. The SOP stated the request for information received by Operating Unit is forwarded to Regional Management Office immediately or at most within 3 working days; RMO is forwarding information to Head of Department at Head Office no later than 7 working days after receiving the letter from Operating Unit; An answer to request for information is to be provided no later than 25 working days.</p> <p>In Perlabian POM:</p> <ul style="list-style-type: none"> <li>- On 24 October 2022, company received information letter from Lembaga Peduli Kesehatan Indonesia "No.100/SPS/EXT-LPKI/SUARI/120 – Perihal Penyuluhan/Sosialisasi Kanker dan Tumor" – request to conduct socialization on cancer and tumor.</li> </ul> <p>Company responded through Memorandum No.042/PLM/RMO NS/10-22 dated 24 October 2022, stating Mill Manager requesting permit to Regional Management Office to conduct socialization on cancer dan tumor.</p> <p>Record of socialization carried out on 25 October 2022, attended by 19 personnel from Workshop, 14 day workers, 24 personnel from laboratory, weighbridge, payroll, warehouse, sortation, biogas plant.</p> <ul style="list-style-type: none"> <li>- On 30 December 2022, Tolan Estate Manager received verbal request from Sri Pinang village head to provision of POME solid and EFB.</li> </ul>	<p>Complied</p>

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		<p>Tolan Estate Manager sent internal letter to Perlabian Mill Manager on 30 December 2022 requesting the POME solid and EFB to be sent to Sri Pinang village.</p> <p>Perlabian POM sent the EFB based on weighbridge ticket: SOLD23000031W dated 20 January 2023, sending 5,090 MT Solid to Tolan Estate (Sri Pinang village); Solid based on weighbridge ticket: JJK23000541W dated 9 February 2023, sending 4,490 MT EFB to Tolan Estate (Sri Pinang village);</p> <p>In Tolan Estate</p> <ul style="list-style-type: none"> <li>- On 2 February 2023, Tolan Estate Manager received letter "Surat Undangan Silaturahmi Forkopmida Kabupaten Labuhanbatu Selatan No.B/76/II/2023" dated 1 February 2023. Tolan Estate Manager sent Field Head Assistant to attend the meeting on 7 February 2023.</li> </ul> <p>In Perlabian Estate</p> <ul style="list-style-type: none"> <li>- On 9 January 2023, Perlabian Estate received letter "Surat Permohonan SD Negeri 08 Perlabian No.422.02/04/SD-08 perl/2023 Perihal Permohonan Bantuan Tong Sampah Organik/Anorganik" dated 9 January 2023. The letter related request for help in provision of waste bin organic and inorganic.</li> </ul> <p>Follow up from Estate Manager by disposition letter to Regional Management Office No.27/PLE/I/2023 dated 19 January 2023 for provision of waste bin 9 units.</p> <p>Response from Regional Management Office Sumut "Memorandum No.02/RMO-LCA/II/2023 CSR dan Donasi" dated 6 February 2023. The memorandum stating the provision of waste bin approved.</p>	
1.1.4	<p><b>(C)</b> Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p>	<p>Procedure for consultation and communication "Community Participatory Social Survey No.ENC-01-06/04-03-2019/Rev.1" dated 18 March 2019. The interview intended to extract information from</p>	Complied

	<p>- Critical (Major) compliance -</p>	<p>community around operating unit about the impacts caused by activities of estate/mill: impact to regional economy, employment and business opportunities, relation between community and the company, impact on the environment and public health. Using interview and questionnaire, data analyst, utilized for CSR and integrated with environmental management and monitoring.</p> <p>Socialization of communication and consultation procedure and complaint and grievance handling mechanism to surrounding communities: to Perkebunan Perlabian village on 11 February 2023. The socialization meeting attended by 21 communities and officials from Dusun I, Dusun II, Dusun III, Dusun IV, Dusun V and Perkebunan Perlabian Village.</p> <p>Socialization of communication and consultation procedure and complaint and grievance handling mechanism to Dusun III Sripinang on 15 February 2023. The socialization meeting attended by 28 communities and officials from Sri Pinang.</p> <p>Nominated management officials: based on Job Descriptions Mill Manager No.ENG-00-02-F-06/08-03-22/Rev.1, he is the one responsible to communicate and consultation with surrounding communities; based on Job Descriptions Office Assistant Mill No.ENG-00-02-F-28/08-03-22/Rev.1, he is the one responsible to communicate and consultation with Regional Management Office, Manpower Office, Village Head and surrounding communities.</p> <p>Nominated management officials: based on Job Descriptions Estate Manager, he is the one responsible to communicate and consultation with surrounding communities.</p> <p>PT. Tolan Tiga Indonesia carried out interview with community members from surrounding the plantation, including smallholders to prepare Social Impact monitoring period 2022:</p>	
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		<ul style="list-style-type: none"> <li>- Interview with community/smallholder from Gunung Selamat hamlet and capture need for road maintenance;</li> <li>- Interview with community/smallholder from Air Merah village, identify the need for more job vacancy;</li> <li>- Interview with community/smallholder from Kampung Perlabian village, identify the need for inquiry for more job vacancy;</li> <li>- Interview with community/smallholder from Pekan Tolan village, identify the need for POME solid for feed.</li> </ul> <p>The information captured in "Laporan Pelaksanaan Social Impact Assessment PT. Tolan Tiga Indonesia periode 2022", dated 17 February 2023. Section 2.2.1 informing the status of workforce in company and the provision of work opportunity within company operations (110 workers in Perlabian POM and Estate; 19 workers in Tolan Estate). Section 2.3 informing the aid/donation/contribution from company to school, smallholder cooperative, village and mosque; indirect contribution to cattle farmer in form of grass and POME solid.</p>	
1.1.5	<p>An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.</p> <ul style="list-style-type: none"> <li>- Minor compliance -</li> </ul>	<p>PT. Tolan Tiga Indonesia updates the list of contacts and detailed stakeholders. The list comprise of different stakeholders:</p> <ul style="list-style-type: none"> <li>- Government Officials at Regency level: Bupati/Regent, Wakil Bupati/Vice Regent, Dinas Tenaga Kerja/Manpower Office, Dinas Kesehatan/Health Office, Dinas Lingkungan Hidup/Environmental Office, Sekda/Regent Secretary;</li> <li>- District Level: District head, Police, Komandan Rayon Militer/Military Rayon;</li> <li>- Village Heads: Kebun Perlabian village, Tolan I village, Perlabian village, Tanjung Selamat village, Tanjung Medan village, Air Merah village, Tolan Pekan village, Gunung Selamat village;</li> <li>- NGO/Press: Tabloid; DOR</li> </ul>	Complied

		<ul style="list-style-type: none"> <li>- Worker Union: Serikat Pekerja Tolan Tiga Mandiri – Chairman, Secretary, Unit Head, Unit Secretary, Unit Treasury;</li> <li>- Contractor: PT. Persada Dinamika Jaya, PT. Triroyal Timur Raya, PT. Sempurna Wiratama Teknik Lestari</li> <li>- Supplier: PT. Samator Gas Industri, PT. Petro Andalan Nusa</li> <li>- Buyer: PT. Ivo Mas Tunggal, PT. Sinarmas Agro Resources &amp; Technology Tbk (SMART)</li> <li>- Transporter: CV Sahabat Abadi, CV Felindo, CV Angkutan Sahabat, CV Sejahtera Abadi, PT. Sumatra Lintas Asia.</li> </ul> <p>Tolan Estate updates the list of contacts and detailed stakeholders. The list comprise of different stakeholders, 1 January 2023:</p> <ul style="list-style-type: none"> <li>- Government Officials at Regency level: "Dinas Tenaga Kerja"/Manpower Office, "Dinas Perkebunan/Plantation Office, "Dinas Lingkungan Hidup"/Environmental Office, "Badan Pertanahan Nasional"/Lands Office;</li> <li>- District Level: District head, Police, "Komandan Rayon Militer"/Military Rayon;</li> <li>- Village Heads: Pekan Tolan village, Perlabian village, Meranti village, Sidoarjo hamlet, Youth of Sidoarjo and Kampung Bangun hamlet;</li> <li>- NGO/Press: Buchari Bancin</li> <li>- Contractor: CV Tua Gabe, Koperasi Serba Usaha, Koperasi Jasa Usaha;</li> <li>- Worker Union: Serikat Pekerja Tolan Tiga Mandiri;</li> <li>- Hospital: RS Nuraini</li> </ul>	
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**Criteria 1.2:** The unit of certification commits to ethical conduct in all business operations and transactions.



<p>1.2.1</p>	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia has Code of Conduct No.QMM-40-01-P19/21-08-2018/Rev.0 dated 28 September 2018 (No changes in Code of conduct policy). The code of conduct standards are the company internal guidelines for work ethics, commitment, and the enforcement of company internal guideline for work ethics, commitment and the commitment and the enforcement of company regulations for individuals when conducting business and other activities, as well as interacting with stakeholders. Basic attitudes of individuals, company employees will demonstrate: Compliance with company regulations, An ethical approach to their work, honesty and discipline at work, openness and willingness to improve themselves, mutual respect and courtesy towards others, egalitarian attitudes and behaviour, willingness to be placed anywhere according to company requirements and prevailing conditions.</p> <ul style="list-style-type: none"> <li>• Regulates conduct as superior, employees in superior position must always be a good role model in words and actions, being fair and open with subordinates, establish open and constructive communication with subordinates, follow a policy of always trying to coordinate cooperative relationships, fostering harmonious teamwork, avoid using position or post for personal, group or any other party's interests.</li> <li>• Regulates behaviour as a Subordinate, employees in subordinate positions are expected to always be respectful and polite to supervisor and loyal to the company when executing any given task, communicate with superior honestly, openly and ethically, perform actions that are only within their authority.</li> <li>• Company records, documents and information must be accountable, accurate and timely, therefore, the individuals responsible for the management of records, documents and information must be honest, objective and responsible.</li> </ul>	<p>Complied</p>
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		<ul style="list-style-type: none"> <li>• Each individual will secure, protect, maintain and use company property the best possible way, according to the provisions, use company property only in the interests of the company.</li> <li>• The company will not tolerate insider trading practices and will take legal action against insider trading in accordance to applicable regulations.</li> <li>• Each individual has an obligation to put the interests of the company first and avoid conflicts of interest in various forms by the company. It is not permissible to have business ties, personally or involving families, that can cause business conflicts with the company.</li> <li>• Company employees may not become an administrator of a political party or a political candidate unless there is written permission from the company.</li> <li>• Giving or receiving a sign of gratitude for interests in a business relationship, in the form of gifts of any kind or souvenirs, must not be done in a situation considered as an act that does not meet principle of decency and fairness. Donation can only be made for charitable purpose and other social objectives, tailored to financial capacity of the company as well as laws and regulations. The company and each individual do not give, offer or receive, directly or indirectly, anything of value or in the form of promises, that can be categorized as bribe to or from customer or government officials to influence decision.</li> <li>• Every individual is obliged to report any breach of the Code of conduct made by other individuals with sufficient evidence, through the communication channels provided by the Company.</li> <li>• The provision of sanction for breaches of the Code of conduct by individuals in the company is determined in accordance with the provisions of the company and/or prevailing laws and regulations.</li> </ul>	
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		<p>Evidence of dissemination policy to all workers level already conducted in morning muster at each unit.</p> <p>Perlabian POM: 27 Jan 2023 attended by 27 workers.</p> <p>Central Workshop: 5 Feb 2023.</p> <p>Perlabian Estate: 28 Jan 2023 attended by 159 workers.</p> <p>Tolan Estate: 10 Feb 2023 attended by 264 workers and 22 security services (SSI).</p> <p>To ensure the implementation of the code of ethics, the auditor team conduct interviewed to labor union chairman and village heads around the companies operational.</p> <p>Based on the interviews obtained information that the employee recruitment process has been openly informed. The results of the recruitment procedure can be accessed by prospective employees and there is no charge for the whole process. This also applies to the recruitment of SIPEF estate security services conducted by PT Safeguarding Solution Indonesia (SSI).</p>	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>Unit of certification has implementing annual internal audit to monitor and ensure operational activity align with the company's procedures. Systems to monitor compliance and ethical business is implemented by unit of certification through internal audit which conducted by Internal Audit Department. Furthermore, the internal audit also ensuring all business activity are comply with SIPEF ethics policy.</p> <p><u>Perlabian Estate</u></p> <p>Documented record verified:</p> <p>Internal Audit Memorandum at Perlabian Estate dated 10 August 2022 period Nov2021 – Jun2022. Identified 5 findings related internal administration and asset monitoring.</p>	Complied

		<p>Besides, unit of certification implementing due diligence for selection of third party/contractor to ensure that third party comply with code of ethic business policy.</p> <p>In example:          Evaluation of third party/contractor dated 28 December 2022 for third party CV. ASTRON RAKSA FAMILY (EFB transporter).</p> <p><u>Tolan Estate:</u>          Documented record verified:          Internal Audit Memorandum No. 20/IAM-IAD/22 at Tolan Estate dated 10 August 2022 period Nov2021 – Jun2022. Identified 1 finding related verification asset monitoring.</p> <p>Besides, unit of certification implementing due diligence for selection of third party/contractor to ensure that third party comply with code of ethic business policy.</p> <p>In example:          Evaluation of third party/contractor dated 1 August 2022 for third party CV. TUA GABE (Replanting contractor).</p>	
<p><b>Principle 2: Operate legally and respect rights</b></p>			
<p>Implement legal requirements as the basic principles of operation in any jurisdiction.</p>			
<p><b>Criteria 2.1:</b> There is compliance with all applicable local, national and ratified international laws and regulations.</p>			
<p>2.1.1</p>	<p><b>(C)</b> The unit of certification complies to relevant regulations.          - Critical (Major) compliance -</p>	<p>Unit of Certification has complied to relevant regulations such as</p> <ol style="list-style-type: none"> <li>1. Land tenure and land-use rights. PT Tolan Tiga Indonesia have obtained land title or HGU since 1997 with total managed area 8,479.06 Ha.</li> <li>2. Labour. Unit of certification has implementing minimum wage as refer to updated Regional Minimum Wage.</li> </ol>	<p>Complied</p>

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		<p>3. Agricultural practices. Hold plantation business license or "Izin Usaha Perkebunan" where managed area is appropriate with land title.</p> <p>4. Environment. Unit of certification obtained Environmental Permit or AMDAL.</p> <p>5. Storage. Toxic and hazardous storage already have official permit named "Izin Tempat Penyimpanan Sementara Limbah B3". Building for chemical storage also have permit/licenses known as "Izin Mendirikan Bangunan".</p> <p>6. Transportation, and processing practices. All transportation vehicles and mill machineries have also valid licenses.</p>	
<p>2.1.2</p>	<p>A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.</p> <p>- Minor compliance -</p>	<p>Unit of Certification has established procedure to ensure laws and regulation compliance, under "SOP Legal and Corporate Affair Department Manual No. LCA-01-08/24-01-2020/Rev.0" dated 17 March 2020. The SOP regulated Update Information and News and Regulations whenever new regulation issued, take into consideration legal opinion from Vice President Legal – if necessary.</p> <p>Unit of Certification has system to track changes to the law and relevant regulations. Listing and evidence on evaluation of legal compliance is documented in "Evaluasi Pemenuhan Peraturan &amp; Perundang-undangan" updated 31 January 2023.</p> <p>Unit of Certification has monitored the change in laws and regulation. The changes and update in laws and regulation documented under "Pemantauan Penambahan atau Perubahan Undang-Undang/Peraturan tahun 2020". Based on document verification, there are 19 type laws and regulation changed – relevant and applicable to the company operations:</p> <p>a) Governor of Sumatera Utara Province Decree related to the minimum wage as per "Keputusan Gubernur Sumatera Utara No.</p>	<p>Complied</p>

		<p>188.44/781/Kpts/2022 tentang Upah Minimum Kabupaten Labuhan Batu Selatan tahun 2022".</p> <p>b) Minister of Manpower Decree related terms of social insurance payment as per "Peraturan Menteri Ketenagakerjaan Republik Indonesia No. 2 tahun 2022".</p> <p>The legal department also conducted the evaluation of legal compliance of third parties engaged. Especially the fulfilment of working agreement.</p>																																
<p>2.1.3</p>	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.</p> <p>- Minor compliance -</p>	<p>Unit of Certification is long-established plantation company since Dutch era and obtained land title since 1997. The legal boundaries are plotted as refer to land title map with permanent stones.</p> <p>During the field visit, auditor team has random-checked the boundary poles in each unit as follows:</p> <ul style="list-style-type: none"> <li> <b>Tolan Estate:</b> <table border="1" data-bbox="1133 874 1951 1201"> <thead> <tr> <th rowspan="2">Poles #</th> <th colspan="2">GPS Coordinate</th> <th rowspan="2">Location</th> <th rowspan="2">Condition</th> </tr> <tr> <th>Lat (N)</th> <th>Long (E)</th> </tr> </thead> <tbody> <tr> <td>BPN XL</td> <td>2° 0' 56.84"</td> <td>100° 4' 35.71"</td> <td rowspan="5">Outside the boundary ditches Division 2 TLE</td> <td rowspan="5">Clear and visibly maintained</td> </tr> <tr> <td>BPN XXIX</td> <td>2° 1' 00.71"</td> <td>100° 4' 22.70"</td> </tr> <tr> <td>BPN 45</td> <td>2° 1' 02.68"</td> <td>100° 4' 27.78"</td> </tr> <tr> <td>BPN 46</td> <td>2° 1' 03.84"</td> <td>100° 4' 34.39"</td> </tr> <tr> <td>BPN 47</td> <td>2° 1' 03.83"</td> <td>100° 4' 35.03"</td> </tr> </tbody> </table> </li> <li> <b>Perlabian Estate:</b> <table border="1" data-bbox="1133 1294 1951 1385"> <thead> <tr> <th rowspan="2">Poles #</th> <th colspan="2">GPS Coordinate</th> <th rowspan="2">Location</th> <th rowspan="2">Condition</th> </tr> <tr> <th>Lat (N)</th> <th>Lon (E)</th> </tr> </thead> <tbody> </tbody> </table> </li> </ul>	Poles #	GPS Coordinate		Location	Condition	Lat (N)	Long (E)	BPN XL	2° 0' 56.84"	100° 4' 35.71"	Outside the boundary ditches Division 2 TLE	Clear and visibly maintained	BPN XXIX	2° 1' 00.71"	100° 4' 22.70"	BPN 45	2° 1' 02.68"	100° 4' 27.78"	BPN 46	2° 1' 03.84"	100° 4' 34.39"	BPN 47	2° 1' 03.83"	100° 4' 35.03"	Poles #	GPS Coordinate		Location	Condition	Lat (N)	Lon (E)	<p>Complied</p>
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<b>Criteria 2.2:</b> 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. - Minor compliance -	<p>PT. Tolan Tiga Indonesia updates the list of contractors in Perlakuan POM:</p> <ul style="list-style-type: none"> <li>- Contractor: PT. Persada Dinamika Jaya, PT. Triroyal Timur Raya, PT. Sempurna Wiratama Teknik Lestari;</li> <li>- Supplier: PT. Samator Gas Industri, PT. Petro Andalan Nusa;</li> <li>- Transporter: CV Sahabat Abadi, CV Felindo, CV Angkutan Sahabat, CV Sejahtera Abadi, PT. Sumatra Lintas Asia;</li> </ul> <p>Tolan Estate updates the list of contractors, 1 January 2023:</p> <ul style="list-style-type: none"> <li>- Contractor: CV Tua Gabe, Koperasi Serba Usaha, Koperasi Jasa Usaha;</li> </ul>		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. - Minor compliance -	<p>Tolan Estate:</p> <p>Contract of PT. Tolan Tiga Indonesia and CV Tua Gabe in "Surat Perjanjian Kerja No.04/RMO-TLE/TG/VIII/2022 antara PT. Tolan Tiga Indonesia dengan CV Tua Gabe tentang Replanting OP 2023" signed on 1 August 2022 for replanting work. Chapter 1 clause 14 stated the contractor will abide to laws and regulation in Indonesia.</p>		Complied																			

		<p>Contractor demonstrate the documented legal compliance through permit: Business registration "Nomor Induk Berusaha No.9120102241087 CV Tua Gabe" dated 18 February 2019; Tax registration "Nomor Pokok Wajib Pajak No.02.430.490.9-124.000" dated 4 January 2016;</p>	
<p>2.2.3</p>	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.          - Minor compliance -</p>	<p>Tolan Estate:          Contract of PT. Tolan Tiga Indonesia and CV Tua Gabe in "Surat Perjanjian Kerja No.04/RMO-TLE/TG/VIII/2022 antara PT. Tolan Tiga Indonesia dengan CV Tua Gabe tentang Replanting OP 2023" signed on 1 August 2022 for replanting work. Chapter 1 clause 4 stated the contractor cannot employ worker under 18 years old.          Demonstrating no worker under 18 years old: from the contractor worker's heavy machinery license "Lisensi K3 Pesawat Angkat dan Pesawat Angkut No.189748-OPK3-LT/PAA/VII/2021 Muhamad Aziz Saragi" dated 2 July 2021 – born 27 August 1998; "Lisensi K3 Pesawat Angkat dan Pesawat Angkut No.189749-OPK3-LT/PAA/VII/2021 Muhamad Jumari" dated 2 July 2021 – born 17 May 1996.          Perlabian POM:          Contract of PT. Tolan Tiga Indonesia and CV Sejahtera Abadi for CPO transport from Perlabian POM to buyers in Dumai, Riau Province "Perjanjian pengangkutan No.2019/Angkutan/CPO/PL-SMRT/01" dated 17 January 2019 – and the contract addendum "Addendum No.2021/01 Perjanjian Pengangkutan No.2019 Angkutan/CPO/PL-SMRT/01" signed by both parties 6 April 2021. Chapter 5 clause 3 stated the transporter shall provide worker for the scope of work aged more than 18 years old; clause 4 stated the contractor shall abide to OHS regulation and provides PPE for the workers; clause 5 stated the contractor shall ensure the worker paid at least comply with minimum</p>	<p>Complied</p>



		<p>wage; clause 7 stated the contractor shall prohibit forced labour practice and prohibit trafficked labour.</p> <p>Contract of PT. Tolan Tiga Indonesia and individual Eko Prasetyo Saragih for grass mowing work in mill area, outside mill and housing compound in 2<sup>nd</sup> Semester year 2022 "Surat Perjanjian No.15/PLM-HO/ENG/2022" signed by both parties on 7 June 2022. Chapter 7 clause 4 stated the contractor will abide to laws and regulation in Indonesia and ensure not employing worker under 18 years old, prohibit forced labour and prohibit trafficked labour practice; shall ensure the worker paid at least comply with minimum wage.</p> <p>Contract of PT. Tolan Tiga Indonesia and FFB transport "Surat Perjanjian Kerja No.01/RMO-PLE/PLJ/I/2022 antara PT. Tolan Tiga Indonesia dengan PT. Putra Labuhanbatu Jaya tentang Angkut FFB" dated 3 January 2022. Chapter 5 clause 3 stated ensure not employing worker under 18 years old; clause 7 stated contractor will abide to laws and regulation in Indonesia.</p> <p>Demonstrating no worker under 18 years old: from the contractor's copy of driver licenses Rio Ramadhan born 7 April 1990; Harianto born 23 June 1980; Sukono born 4 May 1985; Supriadi born 21 August 1982</p>	
<p><b>Criteria 2.3:</b> All FFB supplies from outside the unit of certification are from legal sources.</p>			
<p>2.3.1</p>	<p><b>(C)</b> For all directly sourced FFB, Palm Oil Mill (POM) requires:</p> <ul style="list-style-type: none"> <li>• Information regarding the geolocation of FFB origins;</li> <li>• Proof of ownership status, right/claim of the land by grower/smallholder;</li> <li>• If relevant, valid planting/operational/trading license, or is part of a cooperative which allows the buying and selling of FFB.</li> </ul> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia does not purchase and process FFB from smallholder and/or uncertified sources.</p> <p>PT. Tolan Tiga Indonesia – Tolan Estate does assist surrounding smallholder cooperative through buying the FFB and sale it again to another mill. Information of geolocation of FFB origins recorded through mapping with smallholder and overlay against forest area map, peat area map, geospatial planning – sighted for:</p> <ul style="list-style-type: none"> <li>- Koperasi Produsen Air Merah Masyarakat Sejahtera: 192 oil palm parcels; total 415.09 Ha;</li> </ul>	<p>Complied</p>

		<ul style="list-style-type: none"> <li>- Koperasi Produsen Petani Perlabian Sejahtera: 639 oil palm parcels; total 815.74 Ha;</li> <li>- Koperasi Produsen Petani Tanjungselamat Sejahtera: 145 oil palm parcels; total 552.99 Ha;</li> </ul> <p>PT. Tolan Tiga Indonesia assist smallholder to identify the legal ownership of the land in form of land certificate/land compensation/land ownership.</p>	
2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia does not purchase and process FFB from smallholder and/or uncertified sources.</p> <p>PT. Tolan Tiga Indonesia – Tolan Estate does assist surrounding smallholder cooperative through buying the FFB and sale it again to another mill. Information of geolocation of FFB origins recorded through mapping with smallholder and overlay against forest area map, peat area map, geospatial planning – sighted for:</p> <ul style="list-style-type: none"> <li>- Koperasi Produsen Air Merah Masyarakat Sejahtera: 192 oil palm parcels; total 415.09 Ha;</li> <li>- Koperasi Produsen Petani Perlabian Sejahtera: 639 oil palm parcels; total 815.74 Ha;</li> <li>- Koperasi Produsen Petani Tanjungselamat Sejahtera: 145 oil palm parcels; total 552.99 Ha;</li> </ul> <p>PT. Tolan Tiga Indonesia assist smallholder to identify the legal ownership of the land in form of land certificate/land compensation/land ownership.</p>	Complied

**Principle 3: Optimise productivity, efficiency, positive impact and resilience**  
 Implement plans, procedures and systems for continuous improvement.

**Criteria 3.1:** There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.

<p>3.1.1</p>	<p><b>(C)</b> A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders.          - Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia can demonstrate 10-years business plan for the mill and plantation.</p> <p>Perlabian Mill</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total Own FFB</th> <th>Smallholder (sold to external mill)</th> <th>CPO/OER</th> <th>PK/KER</th> </tr> </thead> <tbody> <tr><td>2021</td><td>201,521</td><td>17,210</td><td>43,939/22.30%</td><td>11,285/5.60%</td></tr> <tr><td>2022</td><td>197,323</td><td>17,210</td><td>44,318/22.46%</td><td>10,852/5.5%</td></tr> <tr><td>2023</td><td>198,569</td><td>17,210</td><td>44,956/22.64%</td><td>10,921/5.5%</td></tr> <tr><td>2024</td><td>200,086</td><td>17,210</td><td>45,639/22.81%</td><td>11,004/5.5%</td></tr> <tr><td>2025</td><td>200,048</td><td>17,210</td><td>45,971/22.98%</td><td>11,002/5.5%</td></tr> <tr><td>2026</td><td>196,584</td><td>17,210</td><td>45,214/23.0%</td><td>10,812/5.5%</td></tr> <tr><td>2027</td><td>188,119</td><td>17,210</td><td>43,267/23.0%</td><td>10,346/5.5%</td></tr> <tr><td>2028</td><td>176,980</td><td>17,210</td><td>40,705/23.0%</td><td>9,733/5.5%</td></tr> <tr><td>2029</td><td>167,181</td><td>17,210</td><td>38,451/23.0%</td><td>9,194/5.5%</td></tr> <tr><td>2030</td><td>165,708</td><td>17,210</td><td>38,112/23.0%</td><td>9,113/5.5%</td></tr> </tbody> </table> <p>Tolan Estate:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Production FFB (MT)</th> <th>Cost (IDR)</th> </tr> </thead> <tbody> <tr><td>2021</td><td>99,375</td><td>462</td></tr> <tr><td>2022</td><td>95,636</td><td>462</td></tr> <tr><td>2023</td><td>90,489</td><td>462</td></tr> <tr><td>2024</td><td>84,827</td><td>462</td></tr> </tbody> </table>	Year	Total Own FFB	Smallholder (sold to external mill)	CPO/OER	PK/KER	2021	201,521	17,210	43,939/22.30%	11,285/5.60%	2022	197,323	17,210	44,318/22.46%	10,852/5.5%	2023	198,569	17,210	44,956/22.64%	10,921/5.5%	2024	200,086	17,210	45,639/22.81%	11,004/5.5%	2025	200,048	17,210	45,971/22.98%	11,002/5.5%	2026	196,584	17,210	45,214/23.0%	10,812/5.5%	2027	188,119	17,210	43,267/23.0%	10,346/5.5%	2028	176,980	17,210	40,705/23.0%	9,733/5.5%	2029	167,181	17,210	38,451/23.0%	9,194/5.5%	2030	165,708	17,210	38,112/23.0%	9,113/5.5%	Year	Production FFB (MT)	Cost (IDR)	2021	99,375	462	2022	95,636	462	2023	90,489	462	2024	84,827	462	<p>Complied</p>
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3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available.	Tolan Estate:	Complied																																																			

- Minor compliance -	<b>Year</b>	<b>Planting year</b>	<b>Hectarage (Ha)</b>
	2021	Nil	Nil
	2022	Nil	Nil
	2023	1994, 1998, 2002, 2004	206.80
	2024	1994, 1998	225.74
	2025	1998	198.06
	2026	1996, 1998	207.49
	2027	1998, 1999	225.60
	2028	1999	197.11
	2029	1997, 2001	199.60
	2030	1999, 2000, 2001	196.69
	Perlabian Estate:		
	<b>Year</b>	<b>Planting year</b>	<b>Hectarage (Ha)</b>
	2023	1993, 1995, 2003	245.60
	2024	1995	176.60
	2025	Planting holiday	-
	2026	Planting holiday	-
	2027	Planting holiday	-
	2028	Planting holiday	-

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		<table border="1"> <tr> <td>2029</td> <td>Planting holiday</td> <td>-</td> </tr> <tr> <td>2030</td> <td>2005</td> <td>201.50</td> </tr> <tr> <td>2031</td> <td>2006</td> <td>279.53</td> </tr> <tr> <td>2032</td> <td>2007</td> <td>212.28</td> </tr> <tr> <td>2033</td> <td>2008</td> <td>213.68</td> </tr> </table> <p>Replanting plan latest evaluation 25 November 2022 by Estate Managers, Senior Estate Manager, Regional Director, Senior Manager Administration.</p>	2029	Planting holiday	-	2030	2005	201.50	2031	2006	279.53	2032	2007	212.28	2033	2008	213.68	
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3.1.3	<p>The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken.</p> <p>- Minor compliance -</p>	<p>Tolan Estate:</p> <p>Tolan Estate carried out and minutes "Berita Acara Management Review Report Implementasi Persyaratan ISCC, RSPO dan ISPO" dated 13 October 2022: result from internal audit RSPO, ISPO, ISCC on 25-28 July 2022; customer feedback; process performance and product conformity; corrective action and prevention; follow up from previous management review; changes affecting management system; recommendation for improvement – signed by Tolan Estate management.</p>	Complied															
<p><b>Criteria 3.2:</b> The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.</p>																		
3.2.1	<p><b>(C)</b> The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification.</p> <p>- Critical (Major) compliance -</p>	<p>Tolan Estate:</p> <p>Continuous improvement plan in form "Semi-mechanized Fertilizer Packing Machine Model SR09-2H" proposed in year 2022. The improvement plan for fertilizer packing machine positive impact evaluation:</p> <ul style="list-style-type: none"> <li>- Minimizing contact fertilizer and hand (improved OHS performance)</li> </ul>	Complied															

		<ul style="list-style-type: none"> <li>- Accurate dosage &amp; easy to monitor (improved best management practice and management)</li> <li>- Minimizing losses, fertilizer spillage on the floor (reduce environmental impact);</li> <li>- Efficiency manpower use by &lt;30% (reduce working time and give opportunity for social live).</li> </ul> <p>Perlabian POM:</p> <p>Continuous improvement plan in form installation additional turbine 1500 KW and upgrade with grid electric to reduce fossil fuel for genset.</p> <ul style="list-style-type: none"> <li>- Less fossil fuel use for genset as 2021 at 264,450 liters; in 2022 at 69,320 liters;</li> <li>- Less hazardous waste produced from genset maintenance: in 2021 total hazardous waste production (oil filter, used oil, air filter, etc) at 107 kg; in 2022 total hazardous waste production (oil filter, used oil, air filter, etc) at 45 kg;</li> </ul>	
3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat by Certification Body during Annual Surveillance Assessment by using the RSPO metrics template.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia sent the RSPO Metric Template for year 2022.</p>	Complied
<b>Criteria 3.3:</b> Operating procedures are appropriately documented, consistently implemented and monitored.			
3.3.1	<p><b>(C)</b> Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>Based on interview with management representatives from estate and mill obtain information that there is no change of operational procedures since previous assessment.</p> <p><b>Estate:</b></p>	Complied

		<p>The procedures documented in "Oil Palm Agricultural Manual" (latest revision in March 2020), where it contains all sub section of the process, such as: Nursery, land clearing, planting in peat soil and mineral soil with zero burning, planting legume cover crops, terracing, upkeep (fertilizer and pesticides, included safe working practices), water level management, riparian and watercourse management, harvesting, replanting and FFB transport. Documented SOP are as follows:</p> <ol style="list-style-type: none"> <li>1. OPM-01-00; dated 02/10/2017; Biology of Oil Palm.</li> <li>2. OPM-02-00; dated 02/10/2017; General Information: Oil Palm Nursery.</li> <li>3. OPM-02-01; dated 02/10/2017; Land Preparation of Oil Palm Nursery – Persiapan Lahan Pembibitan Kelapa Sawit</li> <li>4. OPM-02-02; dated 02/10/2017; Oil Palm Pre Nursery – Pre Nursery Kelapa Sawit.</li> <li>5. OPM-02-03; dated 02/10/2017; Oil Palm Main Nursery – Main Nursery Kelapa Sawit.</li> <li>6. OPM-03-01; dated 02/10/2017; Survey and Mapping – Survey dan Pemetaan.</li> <li>7. OPM-03-02; dated 02/10/2017; Land Clearing – Pembersihan Lahan.</li> <li>8. OPM-03-03; dated 02/10/2018; Land Preparation – Persiapan Lahan.</li> <li>9. OPM-03-04; dated 02/10/2017; Legume Cover Crop <i>Mucuna bracteata</i> – <i>Mucuna bracteata</i> Kacangan Penutup Tanah</li> <li>10. OPM-03-05; dated 02/10/2017; Field Planting – Penanaman ke Lapangan.</li> <li>11. OPM-04-01; dated 02/10/2017; Palm Supplying – Penyisipan Tanaman.</li> </ol>	
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		<ol style="list-style-type: none"> <li>12. OPM-04-02; dated 02/10/2017; Thinning Out and Removing Plant – Penjarangan dan pembongkaran Tanaman.</li> <li>13. OPM-05-01; dated 02/10/2018; Ablation and Sanitation – Ablasi dan Sanitasi.</li> <li>14. OPM-05-02; dated 17/07/2019; Harvesting – Panen.</li> <li>15. OPM-05-03; dated 17/07/2019; FFB and LF Delivery – Pengiriman TBS dan Berondolan.</li> <li>16. OPM-05-04; dated 18/07/2019; Frond Pruning – Pemangkasan Pelepah</li> <li>17. OPM-05-05; dated 19/03/2020; Black Bunch Count – Sensus Buah</li> <li>18. OPM-05-06; dated 02/10/2017; <i>Elaeodobius camerunicus</i> Management – Pengelolaan <i>Elaeodobius camerunicus</i>.</li> <li>19. OPM-06-01; dated 19/03/2020; Inorganic Fertiliser – Pupuk Inorganik</li> <li>20. OPM-06-02; dated 19/03/2020; Organic Fertiliser – Pupuk Organik</li> <li>21. OPM-06-03; dated 02/10/2017; LSU: Palm Marking – LSU: Penandaan Tanaman.</li> <li>22. OPM-06-04; dated 02/10/2017; Leaf Sampling Unit (LSU) and Rachis Sampling Unit (RSU) – Pengambilan Sampel.</li> <li>23. OPM-07-01; dated 20/03/2020; Detection and Census – Deteksi dan Sensus.</li> <li>24. OPM-07-02; dated 02/10/2017; Pest Control – Pengendalian Hama.</li> <li>25. OPM-07-03; dated 02/10/2017; Disease Control – Pengendalian Penyakit.</li> <li>26. OPM-07-04; dated 17/07/2019; Integrated Pest Management – Pengendalian Hama Terpadu.</li> </ol>	
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		<p>27. POM-08-02-W01; Operating Genset.          28. POM-09-02-W01; Operating Water Intake.          29. POM-11-02-W01; Pengoperasian CPO Storage Tank – Operating CPO Storage Tank.          30. POM-11-02-W02; Pengoperasian Kernel Bin Storage – Operating Kernel Bin Storage.          31. Analisa FFA CPO No.POM-WI/LAB/001 – Analysing CPO’s FFA;          32. Analisa FFA Kadar air untuk CPO dispatch No.POM-WI/LAB/002A – Analysing CPO’s moisture for CPO dispatch;          33. Analisa kadar kotoran dan kadar air untuk kernel dipatch No.POM-WI/LAB/005A – Analyzing dirt and moisture in kernel for dispatch;          34. Pengiriman CPO No.POM-WI/LAB/043 – Delivery of CPO;          35. Pengiriman Kernel No.POM-WI/LAB/044 – Delivery of Kernel.</p> <p>Other that that, there are some work instruction as a additional guideline in mill operations.</p> <p>During the field visit obtain information that the prosedures has been posted in respective station. Each station has it own operational log book to record and monitor the activity in each station. For example, the operational logbook of engine room contain information of fuel usage, working hour, panel data record and so on.</p>	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.          - Minor compliance -</p>	<p>Unit of certification has conducted the internal audit in mill and estate to check the operational implementation is align with the current procedures. For example:          Mill:          a. Internal audit of sustainability certification (ISPO, RSPO and ISCC) that conducted by Environmental and Conservation Department on 28 June 2022 – 1 July 2022. During that audit, the internal auditor</p>	Complied

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		<p>raised 15 NC's against RSPO P&amp;C. Corrective action plan and evidence has been submitted to the internal audit team and satisfactorily closed during management review on 6 October 2022.</p> <p>b. Senior Technique Manager (STM) Visit Report on 2 February 2023. During this visit, STM raised 23 findings that has been resolved until 2 months after mill visit.</p> <p>Estate:</p> <p>a. Perlabian Estate</p> <p>Internal audit of sustainability certification (ISPO, RSPO and ISCC) that conducted by Environmental and Conservation Department on 22 – 27 June 2022. During that audit, the internal auditor raised 14 NC's against RSPO P&amp;C. Corrective action plan and evidence has been submitted to the internal audit team and satisfactorily closed during management review on 5 October 2022.</p> <p>b. Tolan Estate</p> <p>Internal audit of sustainability certification (ISPO, RSPO and ISCC) that conducted by Environmental and Conservation Department on 25 – 28 July 2022. During that audit, the internal auditor raised 5 NC's against RSPO P&amp;C. Corrective action plan and evidence has been submitted to the internal audit team and satisfactorily closed during management review on 13 October 2022.</p> <p>All the record of internal audit are kept by each unit.</p>	
3.3.3	<p>Records of monitoring and any actions taken are maintained and available.</p> <p>- Minor compliance -</p>	<p>Unit of certification has conducted management review based on the result of internal audit in order to ensure the monitoring and action taken were align with the current operational activity. For example:</p> <p>Mill: management review of sustainability that conducted on 6 October 2022. Attended by mill manager, mill head assistant, office assistant, mill assistant and safety officer.</p> <p>Estate:</p>	Complied

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		<p>a. Perlabian Estate          Internal audit of sustainability certification (ISPO, RSPO and ISCC) that conducted by Environmental and Conservation Department on 22 – 27 June 2022. During that audit, the internal auditor raised 14 NC’s against RSPO P&amp;C. Corrective action plan and evidence has been submitted to the internal audit team and satisfactorily closed during management review on 5 October 2022.</p> <p>b. Tolan Estate          Internal audit of sustainability certification (ISPO, RSPO and ISCC) that conducted by Environmental and Conservation Department on 25 – 28 July 2022. During that audit, the internal auditor raised 5 NC’s against RSPO P&amp;C. Corrective action plan and evidence has been submitted to the internal audit team and satisfactorily closed during management review on 13 October 2022.</p>	
<p><b>Criteria 3.4:</b> 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><b>(C)</b> 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.          - Critical (Major) compliance -</p>	<p>The unit of certification, with the aim of ensuring the sustainable and ethical practices of its operations, has taken a proactive approach by conducting a Social and Environmental Impact Assessment (SEIA) independently and with the active participation of all stakeholders involved. The stakeholders' input included those affected by the operation, such as the local communities, and the local government. The unit of certification recognizes that the involvement of all relevant stakeholders is critical in ensuring the credibility and effectiveness of the assessment process.</p> <p>The SEIA process using analysis of the potential social and environmental impacts of the operation on the surrounding communities and environment. Through consultation and engagement with local stakeholders, the unit of certification was able to gather comprehensive data and feedback on the operation's effects. This</p>	<p>Complied</p>

		<p>information was then carefully analysed and documented to ensure a clear understanding of the potential impacts.</p> <p>During this Annual Surveillance Assessment 2-3, there are no changes to the Environmental permit of PT Tolan Tiga Indonesia. PT Tolan Tiga Indonesia already has an Environmental Permit in form of a Revised Environmental Management Plan (RKL) and Environmental Monitoring Plan (RPL) which has been approved by the Head of the Regional Environmental Impact Management Agency (Bapedalda) of Labuhan Batu Regency in accordance with Letter No.660/326/BPDL-LB/Set/2006 dated 21 July 2006 regarding Approval of Revision of RKL-RPL of PT Tolan Tiga Indonesia, Perlabian and Tolan Plantation.</p> <p>In the document, the scope of the study covers an area of 8,479.06 Ha and a Palm Oil Mill (PKS) with a capacity of 60 tons FFB/hour. PT Tolan Tiga Indonesia has shown an Environmental Permit (formerly an AMDAL / UKL-UPL document) in accordance with statutory provisions.</p> <p>On 16 November 2016, PT. Tolan Tiga Indonesia received an Environmental Feasibility Permit in accordance with the Decree of the Head of the Environmental Agency of Labuhanbatu Selatan Regency No.660/55/BLH/2/2016 concerning Environmental Feasibility Addendum ANDAL, RKL-RPL for Oil Palm Plantation, Palm Oil Mill, Kernel Crushing Plant 20 Tons/Hour and Mill Effluent into Biogas for power plants (±3 MW) PT. Tolan Tiga Indonesia in Perlabian Plantation Village, Kampung Rakyat District.</p> <p>On 18 November 2016, PT. Tolan Tiga Indonesia received an Environmental Permit from the Head of the Integrated Licensing and Investment Services Agency, Labuhanbatu Selatan Regency according to Decree No.503/981/BPPTPM-LS/P.I/2016. The scope of this environmental permit on an area of 8,479.06 Ha includes:</p> <ul style="list-style-type: none"> <li>- Oil palm plantation</li> <li>- Palm Oil Mill</li> </ul>	
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		<ul style="list-style-type: none"> <li>- Kernel Crushing Plant with a capacity of 20 tons per hour</li> <li>- Processing of POM's Liquid Waste into Biogas for power generation (±3 MW).</li> </ul> <p>PT. Tolan Tiga Indonesia carried out interview with community members from surrounding the plantation, including smallholders to prepare Social Impact monitoring period 2022:</p> <ul style="list-style-type: none"> <li>- Interview with community/smallholder from Gunung Selamat hamlet and capture need for road maintenance;</li> <li>- Interview with community/smallholder from Air Merah village, identify the need for more job vacancy;</li> <li>- Interview with community/smallholder from Kampung Perlabian village, identify the need for inquiry for more job vacancy;</li> <li>- Interview with community/smallholder from Pekan Tolan village, identify the need for POME solid for feed.</li> </ul> <p>The information captured in "Laporan Pelaksanaan Social Impact Assessment PT. Tolan Tiga Indonesia periode 2022", dated 17 February 2023. Section 2.2.1 informing the status of workforce in company and the provision of work opportunity within company operations (110 workers in Perlabian POM and Estate; 19 workers in Tolan Estate). Section 2.3 informing the aid/donation/contribution from company to school, smallholder cooperative, village and mosque; indirect contribution to cattle farmer in form of grass and POME solid.</p>	
3.4.2	<p>For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.</p> <p>- Minor compliance -</p>	<p>The documentation of Environmental Feasibility Addendum ANDAL, RKL-RPL report is an important step in ensuring transparency and accountability in the certification process. Documents are available including social and environmental management plan and its monitoring which developed with participatory of affected stakeholder.</p> <p>The unit of certification has prepared report on Environmental</p>	Complied

		<p>Management and Monitoring implementation (Laporan RKL-RPL) and submit to the government regularly (per semester).</p> <p>The Management Plan incorporated in the "Rencana Pengelolaan Lingkungan", consist of:</p> <ul style="list-style-type: none"> <li>- Physical-chemical component/aspect: soil fertility (monitoring once per annum); water quality (monitoring twice per annum); air quality (monitoring twice per annum); aesthetic (cleanliness).</li> <li>- Social-economy-cultural component/aspects: community welfare; community perception.</li> <li>- Health component: community health, hazardous waste management.</li> </ul> <p>The management plan and its monitoring have been developed with participation of affected stakeholders. The unit of certification have involved relevant stakeholders such as employees, local communities, and other interested parties in the process. By doing so, they ensure that the plan is comprehensive, effective, and reflective of the needs and concerns of all relevant parties.</p>	
<p>3.4.3</p>	<p><b>(C)</b> The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>The unit of certification has taken a participatory approach in implementing, reviewing, and updating the social and environmental management and monitoring plan (RKL-RPL). This means that they have involved relevant stakeholders such as employees, local communities, and other interested parties in the process. By doing so, they ensure that the plan is comprehensive, effective, and reflective of the needs and concerns of all relevant parties.</p> <p>Regular review and updates of the RKL-RPL are critical to ensuring that the plan remains relevant and effective in addressing the social and environmental impact of the unit's operations. By doing so, the unit is taking a proactive approach to minimizing the negative impact of their operations and enhancing their positive contributions to society and the environment. This commitment to sustainability and</p>	<p>Complied</p>

		<p>responsible management is good for the environment, society and beneficial for the business in terms of reputation, stakeholder trust, and long-term viability.</p> <p>PT Tolan Tiga Indonesia has consistently reports the implementation of Environmental Management and Monitoring periodically in 6 months interval and reported to the Environmental Office of Labuhanbatu Selatan Regency and through the electronic reporting application Electronic Reporting Information System (SIMPEL) to the Ministry of Environment and Forestry, e.g.:</p> <ol style="list-style-type: none"> <li>1. Report on the Implementation of RKL-RPL PT Tolan Tiga Indonesia Semester II of 2022 has been submitted to the Ministry of Environment (ID TTE SIMPEL: 1676973624-2171 dated 21 February 2023).</li> <li>2. Report on the Implementation of RKL-RPL PT Tolan Tiga Indonesia Semester II of 2022 has been submitted to the Environmental Office of Sumatera Utara Province, letter No.07/PLM-II/2023 dated 11 February 2023.</li> <li>3. Report on the Implementation of RKL-RPL PT Tolan Tiga Indonesia Semester II of 2022 has been submitted to the Environmental Office of Labuhanbatu Selatan Regency, letter No.08/PLM-II/2023 dated 11 February 2023.</li> </ol> <p>Based on field observation to Perlabian POM, Perlabian Estate and Tolan Estate, verified that parameters described in Management and Monitoring Plan (RKL-RPL) have been implemented.</p>	
<p><b>Criteria 3.5:</b> A system for managing human resources is in place.</p>			
<p>3.5.1</p>	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives in accordance with the applicable regulation.</p>	<p>PT. Tolan Tiga Indonesia – Perlabian POM has had the employment procedures as follows:</p> <ul style="list-style-type: none"> <li>• <b>Recruitment</b></li> </ul>	<p>Complied</p>

<p>- Minor compliance -</p>		<p>SOP Recruitment for PKWT/Temporary Labour (Non-Staff) No.HRD-01-03/09-03-2020/Rev.2 effective date 17 March 2020. The objective to ensure the recruitment process for labour force are according to valid procedure and approve manpower plan. Field Assistant (FA), Mill Assistant (MA), Office Assistant (OA) prepare a proposal for recruitment based on available budget, work experience, achievements. Estate Manager or Mill Manager check and approve the proposal. General Manager (GM)/Regional Director (RD) approve or reject SER created by Operating Unit. Upon approval, Office Head Assistant create work agreement signed by the employee and Estate Manager or Mill Manager.</p> <p>Unit of certification are able to show the sample of recruitment of temporary labour/PKWT. The last recruitment was on December 2021 on behalf of Josua Pratama Manurung. Application letter on 19 December 2021, medical record from Community Centre Health/<i>Puskesmas Kampung Rakyat</i> on 17 December 2022, interview form evaluation on 28 December 2022, the decision letter (temporary worker/PKWT contract) on 1 January – 31 December 2023 (extension 1 January – 31 December 2023) are available.</p> <p>SOP Internal Recruitment (SKU to Acting Field Assistant/FA), Mill Assistant/MA or Office Assistant/OA) No. HRD-01- 01/01-04-2019/Rev.1 effective date 5 April 2019. The objective to give equal career opportunity for every employee and ensure fulfilment of the required manpower needed. Flow of the procedures:</p> <ol style="list-style-type: none"> <li>a. Operating Unit (OU) prepares Staff Employment Request (SER).</li> <li>b. General Manager (GM)/Regional Director (RD) approve or reject SER created by Operating Unit.</li> </ol>	
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		<ul style="list-style-type: none"> <li>c. President Director approve or reject recruitment based on the urgency and needs of the company.</li> <li>d. OU Manager select the best candidates from SKU based on SKU Evaluation.</li> <li>e. Training Manager conduct assessment program to select candidates.</li> <li>f. Human Resources Department Manager approve or reject candidate based on the assessment report.</li> <li>g. Candidate must go through evaluation phase for 6 months as Acting FA/MA/OA.</li> <li>h. After the evaluation phase, Manager gives evaluation report to GM/RD. GM/RD then decided whether to promote or decline candidate as staff.</li> </ul> <p>SOP External Recruitment (Staff only) No. HRD-01- 02/01-04-2019/Rev.1 effective date 16 April 2020. The objective to ensure the process of recruiting new staff for all position is done and managed systematically, effectively, and efficiently based on the principle of job equality and implemented procedure. Flow of the procedures:</p> <ul style="list-style-type: none"> <li>• Regional Management Office (RMO) or Head of Department prepares Staff Employment Request (SER).</li> <li>• President Director approve or reject SER based on the urgency and needs of the company.</li> <li>• Office Assistant (OA) Recruitment carried out recruitment database except for special reason use advertising. After publishing recruitment advertisement, candidates resume was collected and select best candidates for selection process: written test, physiological test, interview, medical check-up;</li> </ul>	
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		<p>choose candidate based on qualification/competence; create interview with user schedule.</p> <ul style="list-style-type: none"> <li>• Office Assistant responsible for offering contract and negotiations.</li> <li>• President Director decide to the hiring of staff based on company needs.</li> <li>• Newly hired staff is required to go through monitoring process for 3 months and manager is responsible for the monitoring period.</li> </ul> <p>• <b>Promotion</b></p> <p>SOP Promotion to SKU No. HRD-01-04/13-03- 2020/Rev.0 effective date 12 May 2020. The objective to give confirmation and clarify in the process of promotion workers in companies. Estate Manager or Mill Manager prepare proposal for promotion and send to Regional Management Office (RMO). The process of submission attach: SKU evaluation form, list of duties and responsibilities, list of training attended, copy of ID card, copy of driver license. Senior Estate Manager (SEM) or Senior Technical Manager (STM) review and approve proposal. General Manager (GM)/Regional Director (RD) approve or reject proposal created by Operating Unit and forward to Head of Department (HOD). Estate HOD or Technical HOD review and approve the proposal. Upon approval, HOD Human Resources then sign memorandum regarding promotion. This promotion procedure using some material as follows:</p> <ol style="list-style-type: none"> <li>a. Form Penilaian SKU (HRD-01-04-F-01)</li> <li>b. Form Pengangkatan PKWT menjadi SKU-H (HRD-01-04-F-03)</li> <li>c. Form Pengangkatan SKU (H) menjadi SKU (B) (HRD-01-04-F-01)</li> </ol>	
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		<p>Perlabian POM has shown the sample of promotion such as the promotion proposal of 19 mill workers from the mill manager on 6 August 2022 to the Senior Technical Manager – North Sumatera based on result of workers appraisal. Approval of promotion letter from VP Engineering Department to Senior Manager HRD on 23 August 2022 and decision of promotion from Senior Manager HRD on 29 August 2022. Sample of workers annual appraisal on behalf Parluhutan Sitompul (from grade P5 – P6) and Ebert Siahaan (from temporary worker/PKWT to permanent worker).</p> <p>Tolan Estate has shown the sample of promotion such as the promotion proposal of 27 mill workers from the estate manager on 29 September 2022 to the Regional Manager – North Sumatera based on result of workers appraisal. Approval and decision of promotion from Senior Manager HRD on 24 November 2022. Sample labour appraisal form on behalf Agung Wicaksono (from grade P4 – P5).</p> <p>SOP Staff Appraisal No. HRD-03-03/17-06- 2020/Rev.2 effective date 24 July 2020. The objective is part of performance management system to produce staff that enable company to achieve its strategic goals. Every year HOD Human Resources will notify all managers to do staff appraisal. OU Manager set each staff target for one year. Later on, the target which already set up will be KPI as base of staff appraisal evaluation. Manager will evaluate all the staff with 3 set of staff appraisal form (target achievement 60%, competence 40%, summary target + competence). HOD Human Resources doing a review of overall staff appraisal report made by Office Head Assistant Compensation before approving it. Board of Director approve or reject staff appraisal based on moderation meeting result.</p>	
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		<ul style="list-style-type: none"> <li>• <b>Retirement</b></li> </ul> <p>Retirement and termination refer to Collective Labour Agreement (PKB) between company and the respective worker union. Company and worker union has collective bargaining agreement, in form of "Perjanjian Kerja Bersama".</p> <p>The company already has a Perjanjian Kerja Bersama/PKB (collective labour agreement) document that has been agreed upon between company management and the workers' union. This document has also been registered with the Labuhanbatu Selatan Regency Manpower Agency in accordance with the Decree of the Head of the Labuhanbatu Selatan Regency Manpower Agency No.560/564/Naker/XI/2022 dated November 25, 2022 concerning Registration of PT. Tolan Tiga Indonesia's Collective Labor Agreement with Tolan Workers' Union Management Tiga Mandiri (SP-TTM) PT Tolan Tiga Indonesia. As written in article XXVI, the validity period of the PKB is 2 years from the date it is stipulated and enforced.</p> <p>PT. Tolan Tiga Indonesia have documented the pay and working condition in accordance to labour law (Undang-undang No.13 tahun 2003 tentang Ketenagakerjaan), as established under "Perjanjian Kerja Bersama (PKB) PT. Tolan Tiga Indonesia dengan Pengurus Serikat Pekerja Tolan Tiga Mandiri (SPTTM)". This document available in Bahasa Indonesia.</p> <ul style="list-style-type: none"> <li>• Salary regulated under Chapter V;</li> <li>• Reasons for dismissal regulated under Chapter XXI;</li> <li>• Period of notice regulated under Chapter XXI;</li> <li>• Pension regulated under Chapter XVI;</li> </ul>	
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		<ul style="list-style-type: none"> <li>Resolution upon industrial dispute on Chapter XXIII;</li> </ul> <p>Sample of retirement process can be seen in Estate Manager Memorandum to RMO North Sumatera No. 165/TLE-RMO/XI/2022 dated November 28, 2022 regarding requests for pension payments on behalf of TLE Helmawati Sitepu employees (SD teachers) as of December 1, 2022. Can be shown proof of transfer of pension funds in the amount submitted by the Estate Manager to RMO North Sumatera on date December 27, 2022 at 17:45:22.</p>	
3.5.2	<p>Employment procedures are implemented and records are maintained.</p> <p>- Minor compliance -</p>	<p>All the recruitment procedures have been well-implemented. The document is available in each unit and kept by unit head clerk and human resources North Sumatera Region.</p> <p>During this audit, the auditor taken sample of employment procedures as follows:</p> <ul style="list-style-type: none"> <li>Mill (total workers 98 workers → 1 PKWT):             <ol style="list-style-type: none"> <li>The last recruitment was on December 2021 on behalf of Josua Pratama Manurung. Application letter on 19 December 2021, medical record from Puskesmas Kampung Rakyat on 17 December 2022, interview form evaluation on 28 December 2022, the decision letter (temporary worker/PKWT contract) on 1 January – 31 December 2023 (extension 1 January – 31 December 2023) are available.</li> <li>The promotion proposal of 19 mill workers from the mill manager on 6 August 2022 to the Senior Technical Manager – North Sumatera based on result of workers appraisal. Approval of promotion letter from VP Engineering Department to Senior Manager HRD on 23 August 2022 and decision of promotion from Senior Manager HRD on 29 August 2022. Sample of workers annual appraisal on behalf Parluhutan</li> </ol> </li> </ul>	Complied

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		<p>Sitompul (from grade P5 – P6) and Ebert Siahaan (from temporary worker/PKWT to permanent worker).</p> <ul style="list-style-type: none"> <li>• Perlabian Estate The last recruitment was on October 2022 on behalf of 1 person for FFB Loader. For example, on behalf of Ibrahim, application letter on 12 October 2022, medical record from “Klinik Bersama Desa Lohsari” on 19 October 2022, interview form evaluation on 16 December 2022, the decision letter (temporary worker/PKWT contract) on 31 January – 30 June 2023 are available.</li> <li>• Tolan Estate The last recruitment was on December 2022 on behalf of 4 people for loose fruit pickers. For example, on behalf of Rahmadani Banurea, application letter on 2 December 2022, medical record from Clinic Tolan Estate on 13 December 2022, interview form evaluation on 16 December 2022, the decision letter (temporary worker/PKWT contract) on 31 January – 30 June 2023 are available.</li> </ul> <p>Based on interview with the labour union representatives, there is no negative issues during the recruitment procedures such as discrimination or not transparency. The recruitment process conducted in professional way.</p>	
<p><b>Criteria 3.6:</b> An Occupational health and safety (H&amp;S) plan is documented, effectively communicated and implemented.</p>			
<p>3.6.1</p>	<p><b>(C)</b> All operational activities risks assessed to identify the H&amp;S issues. Mitigation plans and procedures are documented and implemented.          - Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia have established an Occupational Health and Safety Policy No.QMM-40-01-P04/27-03/2019/Rev.1 signed by President Director dated 27 March 2019.</p> <p>According to the company statement in their website that says, “<i>PT Tolan Tiga Indonesia supports the implementation of all relevant laws and regulations of the Republic of Indonesia, and of applicable</i>”</p>	<p>Complied</p>

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		<p><i>international agreements and standards relevant to occupational health and safety. The company committed to provision of adequate resources for effective implementation of the occupational health and safety (OHS) program and procedure, including strict compliance reviews”.</i></p> <p>Perlabian POM has established the procedure for OHS under document of Occupational Health and Safety Manual for second edition – 2019, published date 13 March 2019.</p> <p>The document of procedure consisted of:</p> <ol style="list-style-type: none"> <li>1. Procedure of Hazard Identification Risk Analysis Determining Control for OHS – No: OHS-01-01</li> <li>2. Procedure of Hot Work – No: OHS-01-02</li> <li>3. Procedure of Potential Hazard Report – No: OHS-01-03</li> <li>4. Procedure of P3K (First Aid) – No: OHS-01-04</li> <li>5. Procedure of Confined Space - No: OHS-01-06</li> <li>6. Procedure of Working at Heights – No: OHS-01-06</li> <li>7. Procedure of Gas Pressure Management - No: OHS-01-07</li> <li>8. Procedure of Incident Reporting - No: OHS-01-08</li> <li>9. Procedure of Standard for Installation of Safety Sign - No: OHS-01-09</li> <li>10. Procedure of Personal Protective Equipment - No: OHS-01-10</li> </ol> <p>Meanwhile, Estate has also established the OH procedure that is available in each unit.</p>	
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		<p>Each unit has the Hazard Identification Risk Assessment and Determining Control (HIRADC) document for all the operational activity. Those documents prepared by the OHS expert in each unit in consideration with the input from workers and field supervisor. To ensure the hazard are align with the policy and procedures, those documents reviewed annually.</p> <p>To control the implementation of OHS, each unit has OHS committee that registered in local Labour Agency (Labuhanbatu Selatan Regency) where the secretary of the OHS Committee is an OHS expert as required by the Indonesian laws.</p> <p><b>Perlarian POM</b></p> <p>Until this audit, the OHS committee has submitted the amendment of OHS Committee structure on 25 January 2023.</p> <p>Unit of certification can show the OHS Expert certificate on behalf of Atmadian Pratama is still in the process according to a statement from PT. Safindo Raya No. 414/KETSR-MDN/XI/2022 dated 12 November 2022 which stated that 3 staff of PT. Tolan Tiga Indonesia had completed the OHS Expert training which was held on 31 October – 12 November 2022.</p> <p><b>Perlarian Estate &amp; Tolan Estate:</b></p> <p>Based on the Decree of the Head of the Labuhanbatu Selatan Regency Manpower Office No. KEP. 03/P2K3/Naker/II/2023 concerning Ratification of the Occupational Safety and Health Advisory Committee (P2K3) in the Company. Secretary of OHS Expert on behalf of Eldira Fatia Barus.</p>	
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3.6.2	<p><b>(C)</b> The effectiveness of the H&amp;S plan to address health and safety risks to people is monitored.</p> <p>- Critical (Major) compliance -</p>	<p>According to the OHS procedure, the Hazard Identification Risk Assessment and Determining Control (HIRADC) is evaluated annually. The last evaluation recorded in January 2023. According to the minutes of meeting, there is no document change since the last assessment due to no additional operational activity or specific case happen within the year.</p> <p>To ensure all the OHS implementation met the policy and procedures, unit of certification has attended the OHS training. For example, sighted the record of pesticide applicator training on 16 January 2023 attended by 15 participants.</p>	Complied
<p><b>Criteria 3.7:</b> All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.</p>			
3.7.1	<p><b>(C)</b> 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&amp;C Principles, in a form they understand and includes assessment of the training.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification has set the mandatory training program annually. For example, sighted the training record period 2022 which was done in estate as follows:</p> <ol style="list-style-type: none"> <li>1. Harvest and fruit quality training</li> <li>2. Pesticide applicator training</li> <li>3. Manuring</li> <li>4. Pest and disease training</li> <li>5. Ganoderma, Leaf Sampling Unit and Black Bunch Count training</li> </ol>	Complied

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		6. Operation of vehicles, heavy equipment & generators 7. Hazardous Waste and MSDS Hazard Label 8. OHS & PPE training 9. First aid training 10. ISCC Training 11. RSPO & ISCC training 12. HCV training  All the record of training is in place.	
3.7.2	Records of training are maintained, where appropriate on an individual basis. - Minor compliance -	Unit of certification has recorded all the training record of the workers in individual basis. The record namely Employee Personal File.	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. - Minor compliance -	Training Program 2023 is available including RSPO Supply Chain. Actual training for RSPO Supply Chain in 2023 conducted on 17 February 2023 to employees. The training subjected to SOP of Supply Chain and Traceability of Palm products (MKT-03-06/04-03-2019/Rev.0). Training attended by relevant personnel including Mill Manager, Office Assistant, Field Assistant, weighbridge clerk, production clerk and security. Dissemination of supply chain requirement also performed to contracted transporter, e.g CV JSA (transporter) on 16 June 2022.	Complied
<b>Criteria 3.8: Supply chain requirements for mills.</b> Procedure note: all requirements are classified as <b>Critical Indicators</b> . However it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	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	Management of SIPEF Group decided PT Tolan Tiga Indonesia – Perlarian POM to implement RSPO Supply Chain Model Identity Preserved (IP). With the implementation of Supply Chain Model Identity Preserved, the POM only received and process FFB from	Complied

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

3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	PT. Tolan Tiga Indonesia – Perlabian Palm Oil Mill is registered in RSPO IT Platform with registered ID number RSPO_PO1000000099.	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"> <li>a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.</li> <li>b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).</li> <li>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.</li> <li>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBS including ensuring no contamination in the IP mill.</li> </ul>	<p>PT. Tolan Tiga Indonesia has a written procedures and/work instruction for ensuring the implementation of RSPO Supply Chain Standard. The procedure are: General Information of Reception (POM-01-00/17-05-2021/Rev.1); Reception in Perlabian Palm Oil Mill (POM-01-02/17-05-2021/Rev.4); Weighing in Palm Oil Mill (Lab-01-16/11-05-2021/Rev.0); Despatch of CPO and Kernel (Lab-01-17/09-11-2021/Rev.1) and SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019.</p> <p>Procedures completed with the flow diagram of FFB receiving, processing in POM, Receiving and shipping of CPO. Person responsible for implementation of RSPO Supply Chain standard at the POM is the Mill Manager. The procedure is complete and up to date covering the implementation of all elements in the supply chain requirements, such as:</p> <ul style="list-style-type: none"> <li>a. Sales process, covering from contract approval to delivery of oil palm product (CPO and PK) including information of supply chain mechanism;</li> <li>b. Process at the estates, covers harvesting, FFB and loose fruit delivery include harvesting record and delivery to the Palm Oil Mill;</li> <li>c. Process at Palm Oil Mill covers FFB and loose fruit receiving, identification, production process, delivery of product and recording;</li> <li>d. Evaluation by CB;</li> <li>e. Transportation records;</li> <li>f. Internal control;</li> <li>g. Contractor control.</li> </ul>	Complied



		<p>The procedure explains control of product non-conformity refer to Marketing Department Manual - SOP Customer Complaint Handling No.MKT-03-02/26-04/2018/rev.1 dated 30 April 2018. The procedure covers returning of all non-conforming product and/or documents. The mill only receives and process certified FFB, therefore the procedure for receiving and processing non-certified FFB is not applicable.</p> <p>The mill has complete and up to date records and reports that demonstrated compliance with the Identity Preserved requirements including training records. Record seen data of FFB received, CPO and PK stock, production, dispatch, OER, KER, refreshment training of RSPO Supply Chain on 17 February 2023, attended by relevant personnel including Mill Manager, Office Assistant, Field Assistant, weighbridge clerk, production clerk and security.</p>	
<p>3.8.6</p>	<p>Internal Audit</p> <ul style="list-style-type: none"> <li>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;             <ul style="list-style-type: none"> <li>a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</li> <li>b) Effectively implements and maintains the standard requirements within its organisation.</li> </ul> </li> <li>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.</li> </ul>	<p>Unit of certification has Procedure for Internal Audit refer to SOP Routine Visit and Internal Audit No.ENC-01-02/04-03-2019/Rev.2 date 18 March 2019. Section 6. Frequency and Timing stipulates the internal audits are conducted at least once a year according to the standards referred to. Section 5.4 Implementation of Routine/Internal Audit Visits stipulates: <i>In general, non-conformities in each of the principle and criteria, rules and requirement of the sustainable system are categorized under major, minor and observation. Such findings must be immediately followed up. The unit manager may undertake to implement corrections and may also plan improvements according to result of internal audit. Recommended improvement must be completed with timeframe. A review of the non-compliance found in a previous internal audit should be made on the next visit.</i></p> <p>The latest internal audit carried out on 1 – 4 February 2023, against RSPO P&amp;C 2018 Indonesia National Interpretation 2020. The internal</p>	<p>Complied</p>

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		<p>auditor assessed Criteria 3.8 related to RSPO SCCS. Corrective action related to internal audit findings have been determined.</p> <p>Latest Management Review related to Supply Chain implementation in Perlabian POM conducted on 4 February 2023. Management review has discussed:</p> <ul style="list-style-type: none"> <li>• Results of internal audits; internal audit in Perlabian POM conducted on 1 – 4 February 2023, by ENC RMO NS Team, summary of finding and corrective action have been documented in Visit Report ENC Team.</li> <li>• Customer feedback: Based on review of customer feedback conducted by Marketing Department, there is no complaint related CPO and PK quality sold by Perlabian POM.</li> <li>• Process performance and product conformity. FFB processed in Perlabian POM are coming from own estates.</li> <li>• Status of preventive and corrective actions. All finding discussed in this Management Review have been closed and attached in the minutes of management review.</li> <li>• Follow-up actions from management reviews. Result of previous management review were always discussed, mostly regarding performance, target achievement and FFB quality.</li> <li>• Changes that could affect the management system; revision to the SOP Weighing &amp; Dispatch of CPO and Palm Kernel in Palm Oil Mill (POM-01-06/11-08-2022/Rev.0) previously handled by Independent Laboratory.</li> <li>• Recommendations for improvement: follow up process to internal audit finding performed consistently.</li> </ul>	
3.8.7	<p>Purchasing and Goods In</p> <p>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p>	<p>PT. Tolan Tiga Indonesia ensured that certified FFB received are RSPO certified based on the source of FFB. These FFB source are certified under PT Tolan Tiga Indonesia – Perlabian POM certificate (RSPO</p>	Complied

	<p>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>555208). Based on interview with weighbridge clerk and FFB receiving station, Perlabian POM only received certified FFB from sustainable source, which is Perlabian Estate and Tolan Estate.</p> <p>PT. Tolan Tiga Indonesia – Perlabian POM has verified the status of the supply base certificate during Internal Audit on 1 – 4 February 2023, with certificate number RSPO 555208, valid until 16 May 2025.</p> <p>The unit of certification has demonstrated SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. Chapter 5.2 of the procedure indicates the Weighbridge Clerk has responsibility to input data and print “Receiving Slip” based on FFB Delivery Note, covering information e.g. estate name and block number, mill name, date of delivery, product description and quantity, RSPO certificate number, transporter identity and unique identification number.</p> <p>The procedure explains the mill can conducted coordination to an evaluation with CB about the quota between the OU and the CB (projected overproduction). During this annual surveillance assessment, Perlabian POM was not over sold the CPO and PK production.</p> <p>The procedure explains control of product non-conformity refer to Marketing Department Manual - SOP Customer Complaint Handling No.MKT-03-02/26-04/2018/rev.1 dated 30 April 2018. The procedure covers returned of all non-conforming product and/or documents. The responsible is Operating Unit Manager and Senior Manager Marketing.</p> <p>Up to this ASA 2-3, Perlabian POM only receive and processed FFB from certified sources. Sample records of purchasing goods in available:</p> <ul style="list-style-type: none"> <li>- Delivery of FFB from Field “SPB” No.PLE/0001845 dated 30 January 2023 from Perlabian Estate, Division F1, Block M18a (430</li> </ul>	
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		<p>bunches); planting year 2013, total 430 bunches. Stamp Sustainable Product-IP. Receiving slip/weighbridge ticket No.FFB23001832W; Truck BK 8510 YQ; Perlabian Estate dated 30 January 2023; D/O No.0001845; block ID 13M18a; planting year 2013; total bunches 430; nett weight 5,720 kg. Stamp Sustainable Product-IP.</p> <ul style="list-style-type: none"> <li>- Delivery of FFB from Field "SPB" No.TLE/121205 dated 25 January 2023 from Tolan Estate, Division F5, Block D37 (259 bunches); planting year 2003. Stamp Sustainable Product-IP. Receiving slip/weighbridge ticket No.FFB23001553W; Truck BK 9807 YG; Tolan Estate dated 25 January 2023; D/O No.121205; Block ID 03D37; planting year 2003; total bunches 259; nett weight 4,680 kg. Stamp Sustainable Product-IP.</li> </ul> <p>PT. Tolan Tiga Indonesia buys FFB from smallholder (non-certified) and send it directly to outside mill (non-certified). These FFB are non-certified and does not enter mill. FFB harvested and collected monitored by field assistant, weighed on harvesting path, issued with docket and directly send to third-party mill. The FFB from smallholder (non-certified) not weighed in PT. Tolan Tiga Indonesia-Perlabian POM. Sampled of delivery documentation until payment recorded in indicator 5.1.6. This control stated in SOP Purchase of Smallholder Crop No.SMO-01-07/03-02-2023 dated 22 February 2023.</p>	
<p>3.8.8</p>	<p><b>Sales and Goods Out</b></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> <p>a) The name and address of the buyer;</p>	<p>The SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019 regulated that several information required by the standard have to be available in the sales and goods out document. Sales and goods out documents seen are as follows:</p> <p><b>CSPO</b></p> <ul style="list-style-type: none"> <li>- Contract No.2022/LTC-CPO/TTI/05 between Seller: PT Tolan Tiga</li> </ul>	<p>Complied</p>

	<p>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>	<p>Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT IMT (address Sinar Mas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta Pusat); dated 28 March 2022; for sales of 3,500 MT Crude Sustainable Palm Oil – RSPO IP; Certificate No. RSPO 555208.</p> <ul style="list-style-type: none"> <li>- Delivery Order No.2022/TTI-CPO/LTC/DO/38 dated 11 April 2022, ordering shipment of 250 MT CSPO – RSPO IP, from PT Tolan Tiga Indonesia – Loko PKS Perlabian to buyer PT IMT, address Jalan Kelapa RT 17, Kelurahan Lubuk Gaung, Kecamatan Sungai Sembilan, Kota Dumai, Provinsi Riau; Transporter Jasa Sahabat Abadi. Based on Contract No. 2022/LTC-CPO/TTI/05.</li> <li>- Dispatch Slip No.CPO22000574W, dated 16 June 2022; from PT Tolan Tiga Indonesia – Perlabian POM; product Crude Palm Oil; quantity 28.24 MT; based on DO No.2022/TTI-CPO/LTC/DO/38; Contract No.2022/LTC-CPO/TTI/05; Certificate ID RSPO 555208; Module Sustainable Product IP; Vehicle ID No. BK 9883 VP; Transporter CV Jasa Sahabat Abadi (JSA).</li> <li>- Shipping Announcement, with transaction ID No. TR-00b4721e-02db, dated 22 June 2022 for 358.19 MT CSPO; Supply Chain Model Identity Preserved; from PT Tolan Tiga Indonesia – Perlabian POM (RSPO_PO1000000099) as Seller to PT IMT – Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer; based on Contract No.2022/LTC-CPO/TTI/05.</li> </ul> <p>Detail Information available:</p> <ul style="list-style-type: none"> <li>• The name and address of the buyer: PT IMT, address Sinar Mas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta Pusat.</li> <li>• The name and address of the seller: PT Tolan Tiga Indonesia,</li> </ul>	
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		<p>address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan 20112;</p> <ul style="list-style-type: none"> <li>• The loading or shipment / delivery date: 16 June 2022 based on Dispatch Slip;</li> <li>• The date on which the documents were issued: Contract on 28 March 2022; DO on 11 April 2022; Dispatch Slip on 16 June 2022.</li> <li>• A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations): CSPO RSPO IP notation on all mill records;</li> <li>• The quantity of the products delivered: from sampled dispatch slip: 28.24 MT of CSPO.</li> <li>• Any related transport documentation: vehicle ID No. BK 9883 VP by CV Jasa Sahabat Abadi (JSA).</li> <li>• Supply chain certificate number of the seller: RSPO 555208.</li> <li>• A unique identification number: Contract No.2022/LTC-CPO/TTI/05 (verified on all record).</li> </ul> <p><b>PK.</b></p> <ul style="list-style-type: none"> <li>- Contract No.2022/LTC-PK/PL/08 between Seller: PT Tolan Tiga Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT IMT (address Sinar Mas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta Pusat); dated 27 July 2022; for sales of 450 MT Crude Sustainable Palm Kernel – RSPO IP; Certificate No. RSPO 555208.</li> <li>- Delivery Order No.2022/LTC-PK/PL/DO/09 dated 15 August 2022, ordering shipment of 450 MT CSPK – RSPO IP, from PT Tolan Tiga Indonesia – Loko PKS Perlabian to buyer PT IMT, address Jalan Kelapa RT 17, Kelurahan Lubuk Gaung, Kecamatan Sungai</li> </ul>	
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		<p>Sembilan, Kota Dumai, Provinsi Riau; Transporter PT. Sumatra Lintas Asia; based on Contract No. 2022/LTC-PK/PL/08.</p> <ul style="list-style-type: none"> <li>- Dispatch Slip No.PK22000255W, dated 22 August 2022; from PT Tolan Tiga Indonesia – Perlabian POM; product Palm Kernel; quantity 28.71 MT; based on DO No.2022/LTC-PK/PL/DO/09; Contract No.2022/LTC-PK/PL/08; Certificate ID RSPO 555208; Module Sustainable Product IP; Vehicle ID No. BK 9580 EL; Transporter PT Sumatra Lintas Asia (SLA).</li> <li>- Shipping Announcement, with transaction ID No. TR-e3fbe549-30ea dated 16 September 2022 for 382.30 MT CSPK; Supply Chain Model Identity Preserved; from PT Tolan Tiga Indonesia – Perlabian POM (RSPO_PO100000099) as Seller to PT IMT – Lubuk Gaung Refinery (RSPO_PO1000006558) as Buyer; based on Contract No.2022/LTC-PK/PL/08.</li> </ul> <p>Detail Information available:</p> <ul style="list-style-type: none"> <li>• The name and address of the buyer: PT IMT, address Sinar Mas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta Pusat.</li> <li>• The name and address of the seller: PT. Tolan Tiga Indonesia, address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan 20112.</li> <li>• The loading or shipment / delivery date: 22 August 2022 based on Dispatch Slip.</li> <li>• The date on which the documents were issued: Contract on 27 July 2022; DO on 15 August 2022; Dispatch Slip on 22 August 2022.</li> <li>• A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations): CSPK RSPO IP notation on all mill records.</li> </ul>	
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		<ul style="list-style-type: none"> <li>• The quantity of the products delivered: from sampled dispatch slip: 28.71 MT of CSPK.</li> <li>• Any related transport documentation: vehicle ID No. BK 9580 EL by Transporter PT. Sumatra Lintas Asia (SLA).</li> <li>• Supply chain certificate number of the seller: RSPO 555208.</li> <li>• A unique identification number: Contract No.2022/LTC-PK/PL/08 (verified on all record).</li> </ul>	
3.8.9	<p><b>Outsourcing Activities</b></p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>Up to this ASA 2_3, Perlabian POM of PT. Tolan Tiga Indonesia does not outsources its milling activity to any independent third party. The unit of certification only outsources the transport activity. Transport for RSPO certified sustainable CPO is managed by PT Tolan Tiga Indonesia, whilst transport of RSPO certified PK is managed by the buyer. Transport of certified CPO performed by several contractor. During transport, legal ownership of CSPO is still under PT Tolan Tiga Indonesia. This evident by sales contract that between PT Tolan Tiga Indonesia and the buyer.</p> <p>There is no change in transporter contract since the previous assessment, e.g.:</p> <p>a. Addendum No.2021/03 signed on 6 April 2021 for "Perjanjian Pengangkutan PT Tolan Tiga Indonesia dengan CV Angkutan Sahabat No.2019/Angkutan/CPO/PL-SMART/03". CV Angkutan Sahabat issued a statement letter signed by Mr. Gunawan Ruslan, dated 11 January 2018. The statement "CV Angkutan Sahabat is willing to comply with RSPO Supply Chain requirement; Angkutan Sahabat is willing to be audited by certification body if needed".</p> <p>b. Addendum No.2021/02 signed on 6 April 2021 for "Perjanjian Pengangkutan PT. Tolan Tiga Indonesia dengan CV Jasa Sahabat Abadi No.2019/Angkutan/CPO/ PL-SMRT/02". CV Jasa Sahabat</p>	Complied



		<p>Abadi issued a statement letter signed by Mr. Darmin Tanjudjaja, dated 23 March 2018. The statement "CV Jasa Sahabat Abadi is willing to comply with RSPO Supply Chain requirement; CV Jasa Sahabat Abadi is willing to be audited by certification body if needed".</p> <p>c. Addendum No.2021/04 dated 6 April 2021 for "Perjanjian Pengangkutan PT Tolan Tiga Indonesia dengan CV Sejahtera Abadi No.2019/Angkutan/CPO/PL-SMRT/01". CV Sejahtera Abadi issued a statement letter signed by Mr. Harsono Sukijung, dated 26 February 2019. The statement "CV Sejahtera Abadi is willing to comply with RSPO Supply Chain requirement; CV Sejahtera Abadi is willing to be audited by certification body if needed".</p> <p>d. Addendum No.2021/04 dated 6 April 2021 for "Perjanjian Pengangkutan PT Tolan Tiga Indonesia dengan CV Felindo No.2019/Angkutan/CPO/PL-SMRT/04". Pengangkutan Felindo issued a statement letter signed by Drs. Sutrisno Sukijung, dated 1 March 2019. The statement "Pengangkutan Felindo is willing to comply with RSPO Supply Chain requirement; Pengangkutan Felindo is willing to be audited by certification body if needed".</p> <p>PT. Tolan Tiga Indonesia – Perlabian POM has demonstrated SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. Section 5.4 Evaluation by Certification Body stipulates the Contractor Control: POM ensures that related contractors in the product supply chain have followed applicable procedures and audited contractors by internal/external if necessary.</p> <p>Means of control by Perlabian POM: "Buku Pemeriksaan Kendaraan CPO dan PK", sampled: CPO truck No. BK 9883 VP from CV Jasa Sahabat Abadi (JSA); inspected to carry CPO from Perlabian POM to</p>	
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		PT IMT – Lubuk Gaung Refinery, dated 16 June 2022. PK truck No. BK 9580 EL from PT Sumatra Lintas Asia inspected to carry PK from Perlabian POM, dated 22 August 2022.																
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	<p>Perlabian POM has recorded the names and contact details of all contractors used for transport of certified CPO, as follows:</p> <table border="1"> <thead> <tr> <th>Contractor</th> <th>Contact Person</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>CV Angkutan Sahabat</td> <td>Mr. Gunawan Ruslan</td> <td>Jl. Petumbukan Dusun III, Jaharun B – Ggalang, Deli Serdang – Sumatera Utara.</td> </tr> <tr> <td>CV Jasa Sahabat Abadi</td> <td>Mr. Darmin Tanjudjaja</td> <td>Jl. Besar Kisaran – Medan km 5 Sidomulyo, Pulo Bandring</td> </tr> <tr> <td>CV Sejahtera Abadi</td> <td>Mr. Harsono Sukijung</td> <td>Jl. Jati No.65 Pulo Brayan Bengkel Kec. Medan Timur, Medan 20239</td> </tr> <tr> <td>CV Felindo</td> <td>Mr. Sutrisno Sukijung</td> <td>Jl. Gunung Krakatau Ujung No. 62, Medan</td> </tr> </tbody> </table>	Contractor	Contact Person	Address	CV Angkutan Sahabat	Mr. Gunawan Ruslan	Jl. Petumbukan Dusun III, Jaharun B – Ggalang, Deli Serdang – Sumatera Utara.	CV Jasa Sahabat Abadi	Mr. Darmin Tanjudjaja	Jl. Besar Kisaran – Medan km 5 Sidomulyo, Pulo Bandring	CV Sejahtera Abadi	Mr. Harsono Sukijung	Jl. Jati No.65 Pulo Brayan Bengkel Kec. Medan Timur, Medan 20239	CV Felindo	Mr. Sutrisno Sukijung	Jl. Gunung Krakatau Ujung No. 62, Medan	Complied
Contractor	Contact Person	Address																
CV Angkutan Sahabat	Mr. Gunawan Ruslan	Jl. Petumbukan Dusun III, Jaharun B – Ggalang, Deli Serdang – Sumatera Utara.																
CV Jasa Sahabat Abadi	Mr. Darmin Tanjudjaja	Jl. Besar Kisaran – Medan km 5 Sidomulyo, Pulo Bandring																
CV Sejahtera Abadi	Mr. Harsono Sukijung	Jl. Jati No.65 Pulo Brayan Bengkel Kec. Medan Timur, Medan 20239																
CV Felindo	Mr. Sutrisno Sukijung	Jl. Gunung Krakatau Ujung No. 62, Medan																
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	The unit of certification inform the audit team in case there is changes in the list of FFB, CPO and PK transporter through the RSPO P&C Pre Audit Information checklist.	Complied															
3.8.12	Record keeping 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.	Perlabian Palm Oil Mill has implemented RSPO Supply Chain Certification Standard based on procedure SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. The procedure explains all aspects of supply chain and traceability scope in PT Tolan Tiga Indonesia: FFB harvesting, harvest recording and delivery to Palm Oil Mill; FFB receiving and processing	Complied															

	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>iv) For Mass Balance Module, the mill:             <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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).</li> </ul> </li> </ul>	<p>in Palm Oil Mill, CPO and PK production and reporting; CPO and PK dispatch from Palm Oil Mill and receiving in storage tank for delivery; Shipping instruction and preparation; CPO and PK stock balancing post-shipping.</p> <p>Perlabian POM maintains accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. Daily Production Figure for 31 December 2022: FFB received month todate is 12,572.94 MT; year todate is 191,499.00 MT. CPO produced month todate is 2,704.36 MT; year todate is 42,351.32 MT. PK produced month todate is 721.75 MT; year todate is 11,139.34 MT. OER month todate is 21.50%; year todate is 22.14%. KER month todate is 5.74%; year todate is 5.82%. CPO dispatched month todate is 3,402.97 MT; year todate is 42,488.25 MT. PK dispatched month todate is 651.13 MT; year todate is 11,214.19 MT.</p> <p>The SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019; Section 5.2 Production Process stipulates storage and control of recording related to product sales, transportation until product delivery is stored with minimum period of 5 years. Review to the document verified that supply chain's document back to 2020 are available.</p> <p>Daily Production Figure for 20 February 2023: FFB received month todate is 6,368.77 MT; year todate is 18,145.00 MT. CPO produced month todate is 1,435.67 MT; year todate is 3,928.47 MT. PK produced month todate is 369.18 MT; year todate is 1,026.01 MT. OER month todate is 22.26%; year todate is 21.97%. KER month todate is 5.72%; year todate is 5.73%. CPO dispatched month todate is 1,423.29 MT;</p>	
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		<p>year todate is 3,957.17 MT. PK dispatched month todate is 625.36 MT; year todate is 1,110.95 MT.</p> <p>Monthly production report is available containing records of FFB received by Perlabian POM from Perlabian Estate and Tolan Estate. All FFB received by Perlabian POM are certified. The record contains CPO and PK production, dispatch and stocks. Extraction rate of CPO and PK are recorded as well.</p> <p>The SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019; Section 5.2 Production Process stipulates storage and control of recording related to product sales, transportation until product delivery is stored with minimum period of 5 years.</p> <p>Perlabian POM is able to record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. For period January to December 2022, FFB processed is 12,580.45 MT; CPO produced is 42,294.87 MT; PK produced is 11,139.34 MT; OER is 22.14%; KER is 5.82%; CPO dispatched is 42,488.25 MT; PK dispatched is 11,214.19 MT; processing hour is 3,529.86 hours; mill throughput is 54.19 ton/hour.</p>	
3.8.13	<p><b>Extraction Rate</b></p> <p>The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	<p>Extraction rate is applied to provide reliable estimation of CPO and PK produced. For year 2023, the estimated extraction rate from FFB into CPO is 22.64%, whilst from FFB to PK is 5.50%. Based on Daily Production Figure 20 February 2023, actual extraction rate ratios from FFB into CPO is 21.97%, whilst from FFB to PK is 5.73%.</p>	Complied
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	<p>The actual Oil Extraction Rates (OER) and Kernel Extraction Rates (KER) are monitored on daily basis through sounding result and documented in Daily Production Figure. Based on Daily Production Figure dated 31 December 2022 for period January to December 2022, actual OER is 22.14% and KER is 5.82%. Based on Daily Production</p>	Complied

		<p>Figure dated 20 February 2023 for period January to 20 February 2023, actual OER is 21.97% and KER is 5.73%.</p>	
<p>3.8.15</p>	<p>Processing          For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	<p>Perlabian POM does not receive any non-certified FFB. Therefore, no non-certified FFB being entered the process, no non-certified CPO and PK being produced, no non-certified product being dispatched. Storage tank for CPO dedicated only for certified palm oil. Silo for PK used to store certified product.</p> <p>Perlabian POM have 4 storage tank, consist of PLST01 (capacity 700 MT), PLST02 (capacity 500 MT), PLST03 (capacity 3,000 MT) and PLST04 (capacity 3,000 MT). Perlabian POM uses PLST01; PLST02 and PLST03 as the storage tank, whilst PLST04 is used for certified CPO from PT Umbul Mas Wisesa (sister company). Sample of storage tank cleaning notes are available, e.g. Storage Tank No.3 dated 18 January 2023; PLST01 dated 19 May 2022; PLST02 dated 30 May 2022; PLST04 dated 21 February 2022.</p> <p>Based on site visit to storage tank station, all CPO received in Perlabian POM has a designated piping system to pump the CPO from UMW POM to the tanks and from the tanks to dispatch station. Verified there are no contamination.</p> <p>There are two weighbridges used in Perlabian POM, both have been calibrated based on:</p> <ul style="list-style-type: none"> <li>- "Surat Keterangan Hasil Pengujian" No.510.3/200/DagInd-Met/KHP/10/2022 dated 19 October 2022 for brand Avery Weigh Tronix; type E1205; S/N 111350583; capacity 40,000 kg; valid until 19 October 2023.</li> <li>- "Surat Keterangan Hasil Pengujian" No.510.3/201/DagInd-Met/KHP/10/2022 dated 19 October 2022 for brand Avery Weigh</li> </ul>	<p>Complied</p>

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		Tronix; type E1205; S/N 143850136; capacity 40,000 kg; valid until 19 October 2023.	
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>PT Tolan Tiga Indonesia – Perlabian POM is a palm oil mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product (FFB, CSPO and CSPK), therefore the site has been registered in RSPO IT Platform with ID number RSPO_PO1000000099. As a Palm Oil Mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product, Perlabian POM has made Shipping Announcement for certified CPO and PK sold.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>Shipping Announcement, with transaction ID No. TR-00b4721e-02db, dated 22 June 2022 for 358.19 MT CSPO; Supply Chain Model Identity Preserved; from PT Tolan Tiga Indonesia – Perlabian POM (RSPO_PO1000000099) as Seller to PT IMT – Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer; based on Contract No.2022/LTC-CPO/TTI/05.</li> <li>Shipping Announcement, with transaction ID No. TR-e3fbe549-30ea dated 16 September 2022 for 382.30 MT CSPK; Supply Chain Model Identity Preserved; from PT Tolan Tiga Indonesia – Perlabian POM (RSPO_PO1000000099) as Seller to PT IMT – Lubuk Gaung Refinery (RSPO_PO1000006558) as Buyer; based on Contract No.2022/LTC-PK/PL/08.</li> </ul> <p>During this assessment period, Perlabian POM conducted “Remove” in PalmTrace for several amount of certified product that sold under other scheme and for volume loss during transport, e.g.:</p>	Complied

		<ul style="list-style-type: none"> <li>Transaction ID: ST-TR-11597626-16db; dated 14 September 2022; Product CSPO; Stock Transaction Type: Remove from certified stock; Transaction volume: 0.39 MT.</li> <li>Transaction ID: ST-TR-19c2e443-5218; dated 20 July 2022; Product CSPO; Stock Transaction Type: Remove from certified stock; Transaction volume: 27.14 MT.</li> <li>Transaction ID: ST-TR-3f52ba0c-35b9; dated 23 December 2022; Product CSPO; Stock Transaction Type: Remove from certified stock; Transaction volume: 0.61 MT.</li> <li>Transaction ID: ST-TR-5ab2eccd-9c3a; dated 15 September 2022; Product CSPO; Stock Transaction Type: Remove from certified stock; Transaction volume: 0.28 MT.</li> </ul>	
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>The procedure for claims is stated in SOP Supply Chain and Traceability of Palm Products (MKT-03-06/04-03-2019/Rev.0) dated 18 March 2019. The mill only makes claims on RSPO Certified product in compliance with RSPO Rules on Market Communications and Claims. Statement of RSPO certified and Identity Preserved are only stated in sales documents of RSPO certified product.</p>	Complied
<b>General corporate communications</b>			
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>PT. Tolan Tiga Indonesia is a subsidiary of RSPO registered member, SIPEF Group. SIPEF Group, is highlighting its commitment to the principles of RSPO – therefore making an off product communication. The corporate communication of SIPEF Group can be seen in the corporate website: <a href="http://www.sipef.com">www.sipef.com</a>.</p>	Complied
4.2	<p>In corporate communications a member is allowed to:</p> <ul style="list-style-type: none"> <li>Display its RSPO membership status</li> <li>Display the RSPO web address (www.rspo.org)</li> <li>State that the member supports the work of the RSPO</li> </ul>	<p>Corporate communication in SIPEF Group website:</p> <p>a. Display its RSPO membership status: No, SIPEF did not display its RSPO membership status.</p>	Complied

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	<ul style="list-style-type: none"> <li>State the member’s history with regard to the RSPO.</li> <li>Use the RSPO trademark to promote its membership of the RSPO.</li> </ul> <p>Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text ‘Check our progress at <a href="http://www.rspo.org">www.rspo.org</a>’ where the link must lead to the member’s profile page.</p>	<p>b. Display the RSPO web address: Not in direct manner. SIPEF made a link to RSPO website.</p> <p>c. State the member supports the work of the RSPO: Not in direct manner. In the website, SIPEF wrote “We believe in a landscape approach to new oil palm developments, guided by the methodology endorsed by the RSPO”.</p> <p>d. State the member’s history with regards to the RSPO: No. SIPEF did not state their history with regards to the RSPO.</p> <p>Use of RSPO Trademark to promote its membership of the RSPO: No, SIPEF did not use RSPO trademark in its corporate communication such in website.</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.	No, SIPEF did not display its RSPO membership status. It is clear that the statement did not lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	Complied
4.4	Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member’s own products.	No, SIPEF did not display its RSPO membership status. It is clear that the statement are clear and did not mislead consumers or other stakeholders as to the certified content of oil palm products in the SIPEF’s own products.	Complied
4.5	Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.	No, SIPEF Group did not display the RSPO Corporate Logo in the website as well as in the correspondence letter.	Complied
<b>Business to business communications</b>			
5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	PT. Tolan Tiga Indonesia – Perlabian POM stated in sales documents, e.g. Sales Contract, Delivery Order and Despatch Slip that the product they sold is RSPO Certified CPO or PK model IP.	Complied



5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	PT. Tolan Tiga Indonesia – Perlabian POM stated in sales documents, e.g. Sales Contract, Delivery Order and Despatch Slip that the product they sold is RSPO Certified CPO or PK model IP.	Complied
5.3	<p>Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options:</p> <p>a) If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer’s SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation.</p> <p>b) If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.</p>	<p>PT. Tolan Tiga Indonesia – Perlabian POM is not a distributor or wholesaler, the site is a Palm Oil Mill that process FFB into CPO and PK.</p> <p>Not Applicable.</p>	Not Applicable
5.4	<p>A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not eligible for a product-specific under RSPO rules. The end product must not be labelled as certified or sold in such a way that implies RSPO certification.</p> <p>For example, a retailer or food service company may require a breakdown of all palm based ingredients within an end product and the certified status of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.</p>	<p>PT. Tolan Tiga Indonesia – Perlabian POM is a Palm Oil Mill that process FFB into CPO and PK. The site sold its product in bulk, no product label attached.</p> <p>Not applicable.</p>	Not Applicable
<b>MODULE A – IDENTITY PRESERVED &amp; SEGREGATED SPECIFIC RULES</b>			
<b>Certified oil palm content (IP)</b>			

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	For IP, 95% or above of the oil palm content must be RSPO IP-certified.	The Certified IP volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under IP model is considered 100% content.	Complied
	For SG, 95% or above of the oil palm content must be SG, or a combination of SG and IP.	Perlabian POM use IP for RSPO supply chain certification module.	Not Applicable
	Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the volume of non-certified oil palm products must be covered by the purchase of RSPO Credits of equivalent volume.	The Certified IP volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under IP model is considered 100% content.	Not Applicable
<b>Labelling and trademark (IP)</b>			
	Members are allowed to use the RSPO label in one of the following ways: <ul style="list-style-type: none"> <li>• RSPO trademark which includes the tag 'CERTIFIED' or</li> <li>• RSPO trademark which includes the tag 'This product contains certified sustainable palm oil'. Wherever a RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4pt (1.4 mm or 0.06 inch). In on-pack communications, the RSPO trademark can be printed anywhere on the pack.</li> </ul>	There are no product partial claims.	Not Applicable
<b>Messaging (IP)</b>			
	Messaging ALLOWED in storytelling in product-related communications may include some or all of the following elements: <ul style="list-style-type: none"> <li>• The oil palm products contained in this product have been certified to come from RSPO sources. <a href="http://www.rspo.org">www.rspo.org</a></li> </ul>	There are no product partial claims.	Not Applicable

	<ul style="list-style-type: none"> <li>• By choosing this product, you are sure it contains RSPO-certified palm oil. For more information: <a href="http://www.rspo.org">www.rspo.org</a></li> <li>• RSPO-certified sustainable oil palm products were kept apart from other oil palm products throughout the supply chain. <a href="http://www.rspo.org">www.rspo.org</a></li> <li>• Certified sustainable oil palm products can be traced back to RSPO-certified mills and plantations. <a href="http://www.rspo.org">www.rspo.org</a></li> <li>• The entire supply chain is monitored by independent, RSPO-accredited auditors. <a href="http://www.rspo.org">www.rspo.org</a></li> <li>• RSPO-certified sustainable palm oil has been produced to stringent environmental and social criteria. <a href="http://www.rspo.org">www.rspo.org</a></li> <li>• References to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown by company records.</li> </ul>		
<p><b>Principle 4: Respect community and human rights and deliver benefit</b></p>			
<p>Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.</p>			
<p><b>Criteria 4.1:</b> The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.</p>			
<p>4.1.1</p>	<p><b>(C)</b> A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia established Company Policy on Human Rights No.QMM-40-01-P02/27-03-2019 signed by President Director on 27 March 2019 (No changes on Human Rights Policy). The policy stated PT. Tolan Tiga Indonesia recognises that human rights are universal and apply to all, without any form of distinction. PT. Tolan Tiga Indonesia supports the implementation of the International Bill of Human Rights, and of the ILO Declaration on Fundamental Principles and Rights at Work, as they are transcribed into the laws and regulation of Republic of Indonesia. Charges of violation of human rights where substantiated will result in disciplinary action up to and including dismissal and may also lead to legal action.</p>	<p>Complied</p>

		<p>Evidence of dissemination policy to all workers level already conducted in muster morning at each unit.</p> <p>Perlabian POM: 27 Jan 2023 attended by 27 workers.</p> <p>Central Workshop: 5 Feb 2023.</p> <p>Perlabian Estate: 28 Jan 2023 attended by 159 workers.</p> <p>Tolan Estate: 10 Feb 2023 attended by 264 workers and 22 security services (SSI).</p>	
<p>4.1.2</p>	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia established Company Policy on Human Rights No.QMM-40-01-P02/27-03-2019 signed by President Director on 22 August 2022. The policy stated PT. Tolan Tiga Indonesia recognises that human rights are universal and apply to all, without any form of distinction. The company does not incite violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlabian Village, and local NGO (TIPIKOR – PRESS) obtained information that the company does not incite violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>PT Tolan Tiga Indonesia – Perlabian POM did not use violence approach to handle all case related to their operational activity. There is no evidence of mercenaries and paramilitaries usage in their operations.</p> <p>In period 2014-2020, audit team noted there is land claim by Kelompok Tani Bersatu (KTB), Dusun Meranti. PT. Tolan Tiga Indonesia documented all land claim resolution process, including third party mediation/facilitation. The document verification upon the land claim shows the kelompok/claimant was not informing the location of land subject to claim, so cannot identified the object.</p>	<p>Complied</p>

		<p>Progress during ASA 2_3 – year 2023:          Upon the case, path chosen is through court of law. This conflict has been resolved has obtained a legal decision.</p> <p>Data verified: Copy of Decision Number: – Majelis Hakim Pengadilan Negeri Rantau Prapat, - rujukan pasal 107 huruf a UU RI Nomor 39 tahun 2014 tentang Perkebunan Jo Pasal 55 ayat (1) ke-1 KUHPidana dan UU No 8 Tahun 1981 Tentang KUHAP.</p> <p>Consideration:</p> <ul style="list-style-type: none"> <li>• HGU Certificate Number 2/HGU/BPN/97 dated 17 September 1997, area 2,436.62 Ha</li> <li>• Plantation Business Registration Letter (SPUP), number: 213/Menhutbun – VII/2000 dated 10<sup>th</sup> March 2000.</li> </ul>	
<p><b>Criteria 4.2:</b> There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.</p>			
<p>4.2.1</p>	<p><b>(C)</b> The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <p>- Critical (Major) compliance -</p>	<p>Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlabian Village, and local NGO (TIPIKOR – PRESS) obtained information that the plantation developed since Dutch Colonial Era. There was no land compensation because the concession operating since Dutch Colonial Era. From document verification and statement from stakeholders, PT. Tolan Tiga Indonesia do not conduct new land clearing.</p> <p>PT. Tolan Tiga Indonesia has prepared procedure for conflict resolutions:</p> <ul style="list-style-type: none"> <li>• Mechanism for land compensation prior to new land clearing under “Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-09-2020/Rev2”, signed by management 28 September 2020.</li> </ul>	<p>Complied</p>

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		<ul style="list-style-type: none"> <li>• Mechanism for resolving conflict caused by illegal encroachment in HGU area "Illegal Planting and Building Owned by Third Party Inside HGU of The Company No.LCA-01-03/01-02-2020/Rev 0", signed by management 18 February 2020.</li> <li>• Mechanism for conveying complaint and grievance under "Grievance Procedure No.IAD-01-08/22-01-2020/Rev.0" signed by President Director 30 January 2020.</li> <li>• Company established "Whistle Blower Policy No.QMM-40-01-P16/14-01-2019/Rev. 1", signed by management on 14 January 2019, stating:             <ul style="list-style-type: none"> <li>- PT Tolan Tiga Indonesia guarantees the confidentiality of the report and the information it contains as well as the anonymity of the whistle-blower or sender, even if the report is subsequently proven to be incorrect or unfounded.</li> <li>- Any kind of threat, retaliation, penalty or discrimination against the whistle blower or the reported party-or anyone who has participated in the investigation into the validity of the report-will not be tolerated. PT. Tolan Tiga Indonesia reserves the right to take the appropriate actions against anyone who retaliates or threatens to retaliate against whistle blowers who have submitted report accordance with this policy.</li> </ul> </li> </ul> <p>PT. Tolan Tiga Indonesia has socialization the procedure for conflict resolutions to interested parties, example: dated 10<sup>th</sup> February 2023, location in Tolan Estate, that were attended by 8 officers (office clerk, account clerk, store clerk), 26 workers from Division I and 28 manuring applicators. The evidence has completed with attendance list, photograph and training material.</p> <p>It is understood that the company may take appropriate disciplinary and/or legal measures to protect its right, assets, and reputation</p>	
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		against anyone who. In bad faith, has made false, unfounded, or opportunistic report and/or has made reports for the sole purpose of defaming, slandering, or causing damage to the reported party or to other parties mentioned in the report.	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <p>- Minor compliance -</p>	<p>Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlabian Village, and local NGO (TIPIKOR – PRESS) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).</p> <p>PT Tolan Tiga Indonesia has prepared the policy and mechanism to resolve dispute/conflict/claim/grievance with internal and external parties. The mechanism related to dispute/conflict/claim/grievance resolution available in Bahasa Indonesia, understood by majority of community in and around company concession. Specific for company policy was printed in Bahasa Indonesia and English.</p> <p>To anticipate stakeholders, who cannot understand Bahasa Indonesia or illiterate – company has conduct direct socialization related to mechanism for dispute/conflict/claim/grievance; including information on conveying dispute/conflict/claim/grievance; until mechanism for land compensation.</p>	Complied
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlabian Village, and local NGO (TIPIKOR – PRESS) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).</p> <p>In period 2014-2020, audit team noted there is land claim by Kelompok Tani Bersatu (KTB), Dusun Meranti. PT. Tolan Tiga Indonesia documented all land claim resolution process, including third party mediation/facilitation. The document verification upon the land claim shows the kelompok/claimant was not informing the location of land subject to claim, so cannot identified the object.</p>	Complied

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		<p>Progress during ASA 2_3 – year 2023:          Upon the case, path chosen is through court of law. this conflict has been resolved has obtained a legal decision.</p> <p>Data verified: Copy of Decision Number: – Majelis Hakim Pengadilan Negeri Rantau Prapat, - rujukan pasal 107 huruf a UU RI Nomor 39 tahun 2014 tentang Perkebunan Jo Pasal 55 ayat (1) ke-1 KUHPidana dan UU No 8 Tahun 1981 Tentang KUHP.</p> <p>Consideration:</p> <ul style="list-style-type: none"> <li>• HGU Certificate Number 2/HGU/BPN/97 dated 17 September 1997, area 2,436.62 Ha</li> <li>• Plantation Business Registration Letter (SPUP), number: 213/Menhutbun – VII/2000 dated 10<sup>th</sup> March 2000.</li> </ul> <p>Internal complaint and grievance handled and resolute by each operating unit. Audit team verified logbook “Buku Keluh Kesah” for periodic January 2022-February 2023. Sampled verified:</p> <ul style="list-style-type: none"> <li>- “Buku Keluh Kesah Internal Perlabian Estate”, on 15 August 2022, Pra****, employee request for house repair – clogged water closet. Followed up through renovation by mason and carpenter 18 August 2022.</li> <li>- “Buku Keluh Kesah Internal Tolan Estate”, on 12 July 2022, baby nurse request for house repair – broken ceiling, window need reinforcement. Followed up through renovation, completed 21 July 2022.</li> </ul>	
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p> <p>- Minor compliance -</p>	<p>Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlabian Village, and local NGO (TIPIKOR – PRESS) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).</p>	Complied



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		<p>In period 2014-2020, audit team noted there is land claim by Kelompok Tani Bersatu (KTB), Dusun Meranti. PT. Tolan Tiga Indonesia documented all land claim resolution process, including third party mediation/facilitation. The document verification upon the land claim shows the kelompok/claimant was not informing the location of land subject to claim, so cannot identified the object.</p> <p>Progress during ASA 2_3 – year 2023:</p> <p>Upon the case, path chosen is through court of law. this conflict has been resolved has obtained a legal decision.</p> <p>Data verified: Copy of Decision Number: – Majelis Hakim Pengadilan Negeri Rantau Prapat, - rujukan pasal 107 huruf a UU RI Nomor 39 tahun 2014 tentang Perkebunan Jo Pasal 55 ayat (1) ke-1 KUHPidana dan UU No 8 Tahun 1981 Tentang KUHP.</p> <p>Consideration:</p> <ul style="list-style-type: none"> <li>• HGU Certificate Number 2/HGU/BPN/97 dated 17 September 1997, area 2,436.62 Ha</li> <li>• Plantation Business Registration Letter (SPUP), number: 213/Menhutbun – VII/2000 dated 10<sup>th</sup> March 2000.</li> </ul>	
<p><b>Criteria 4.3:</b> The unit of certification contributes to local sustainable development as agreed by local communities.</p>			
<p>4.3.1</p>	<p>Contributions to community development that are based on the results of consultation with local community are demonstrated.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia has demonstrated the document of Programme and Realization Community Development and Corporate Sosial Responsibility – year 2022/2023.</p> <p>Contributions to community development has implemented to affected surrounding local communities and based on result of consultation through spreads of questionnaire.</p> <p>In year 2022, the record of consultation through spreads of questionnaire conducted in May 2022 as per "Formulir Interview</p>	<p>Complied</p>

		<p>dengan Masyarakat Untuk Aspek Sosial". Total respondent is 52 persons from surrounding communities of Tolan Estate and Perlabian Estate.</p> <p>Sample of questionnaire Tolan Estate verified by auditor are Meranti village: Wiyono, SP (address in Gunung Selamat Village), Mr Mawar Hiharanti (address: Air Merah Village), Mrs Rina Elliza (address: Lohsari Village).</p>	
<p><b>Criteria 4.4:</b> Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.</p>			
<p>4.4.1</p>	<p><b>(C)</b> 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>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government.</p> <p>Refer to legal document, auditor team gather information that all concession under HGU of PT. Tolan Tiga Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under</p> <ol style="list-style-type: none"> <li>1. "Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i> (Belgium)" dated 29 April 1968 for concession of 3,000 Ha and 7,031.27 Ha.</li> <li>2. The landuse decree from Head of Land Use Inspection in Sumatera Utara Province, dated 18 April 1970;</li> <li>3. The land survey result "Risalah Pemeriksaan Tanah dari Panitia B No.40/PPT/B/69" dated 17 December 1968 and "Risalah Pemeriksaan Tanah dari Panitia B No.48/PPT/B/71" dated 7 December 1971;</li> </ol> <p>The current legal ownership of the land documents of PT. Tolan Tiga Indonesia was extension of HGU "Izin Perpanjangan Hak Guna Usaha (HGU)" issued by" Menteri Negara Agraria/Kepala BPN" through letter:</p> <ol style="list-style-type: none"> <li>1. Decree letter from Minister of Land "Surat Keputusan Menteri Negara Agraria/Kepala Badan Pertanahan No.SK 80/HGU/BPN/97, tanggal 16 Juli 1997, dengan luas 6,042.44 Ha, yang berlokasi di</li> </ol>	<p>Complied</p>

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		<p>Desa Kebun Perlabian, Kecamatan Kampung Rakyat, Kabupaten Labuhanbatu, Provinsi Sumatera Utara". The HGU for PT. Tolan Tiga Indonesia for 6,0244.44 Ha located in Kebun Perlabian Village, Kampung Rakyat District, Kabupaten Labuhanbatu Regency, Sumatera Utara Province, valid up to 31 December 2023. This decree was extension upon "Izin HGU No. 1 /Kebun Perlabian" expired on 31 December 1998. Based on the decree letter, subsequently issued with HGU certificate by "Kantor Pertanahan Kabupaten Labuhanbatu" in "Sertifikat HGU No.02 tertanggal 17 September 1997 dengan luas 6,042.44 Ha sesuai dengan Surat Ukur No. 2868/1997 tertanggal 17 September 1997" – HGU certificate No.2 for concession of 6,042.44 Ha as per survey letter No.2868/1997 dated 17 September 1997.</p> <p>2. Decree letter from Minister of Land "Surat Keputusan Menteri Negara Agraria/Kepala Badan Pertanahan No.SK 86/HGU/BPN/97, tanggal 23 Juli 1997, dengan luas 2,436.62 Ha, yang berlokasi di Desa Tolan Pekan, Kecamatan Kampung Rakyat, Kabupaten Labuhanbatu, Provinsi Sumatera Utara". The HGU for PT. Tolan Tiga Indonesia for 2,436.62 Ha located in Kebun Perlabian Village, Kampung Rakyat District, Labuhanbatu Regency, Sumatera Utara Province, valid up to 30 June 2024. This decree was extension upon "Izin HGU No.1 /Tolan Pekan" expired 30 June 1998. Based on the decree letter, subsequently issued with HGU certificate by "Kantor Pertanahan Kabupaten Labuhanbatu" in "Sertifikat HGU No.02 tertanggal 17 September 1997 dengan luas 2,436.62 Ha sesuai dengan Surat Ukur No. 2869/1997 tertanggal 17 September 1997". HGU certificate No.2 for concession of 2,436.62 Ha as per survey letter No.2868/1997 dated 17 September 1997.</p> <p>The total HGU for PT. Tolan Tiga Indonesia of <b>8,479.06 Ha</b>, whereby divided into 2 estates i.e. Perlabian Estate and Tolan Estate. Based on social impact assessment and environmental impact assessment</p>	
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		<p>shows no indication of presence of indigenous people or indigenous land inside HGU area of PT. Tolan Tiga Indonesia.</p> <p>Since the previous assessment, Unit of Certification does not have any compensation process to the surrounding community. All of the land tittle is cultivated and managed by Tolan Tiga Indonesia are came from Dutch Concession, thus there is no new land acquisition.</p>	
<p>4.4.2</p>	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <ul style="list-style-type: none"> <li>- Minor compliance -</li> </ul> <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>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government.</p> <p>Refer to legal document, auditor team gather information that all concession under HGU of PT. Tolan Tiga Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under</p> <ol style="list-style-type: none"> <li>1. "Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i> (Belgium)" dated 29 April 1968 for concession of 3,000 Ha and 7,031.27 Ha.</li> <li>2. The landuse decree from Head of Land Use Inspection in Sumatera Utara Province, dated 18 April 1970.</li> <li>3. The land survey result "Risalah Pemeriksaan Tanah dari Panitia B No.40/PPT/B/69" dated 17 December 1968 and "Risalah Pemeriksaan Tanah dari Panitia B No.48/PPT/B/71" dated 7 December 1971.</li> </ol> <p>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 is Not Applicable.</p>	<p>Complied</p>

	<p>4.4.2b Evidence that the unit of certification has respected communities to give or withhold their consent to the operations at the time that these decisions were taken;</p>	<p>As explained under indicator 4.4.2a stated that 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 is Not Applicable.</p>	
	<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>As explained under indicator 4.4.2a stated that 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 is Not Applicable.</p>	
<p>4.4.3</p>	<p><b>(C)</b> 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).          - Critical (Major) compliance -</p>	<p>Maps of an appropriate scale showing the extent of recognised legal is presented in Land Title document.</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.          - Minor compliance -</p>	<p>Based on document verification and statement from government officials – Dinas Perkebunan, Dinas Lingkungan Hidup, representative of Lohsari Village, Kebun Perlabian Village, and local NGO (TIPIKOR – PRESS - (dated 21 February 2023), audit team gather information PT. Tolan Tiga Indonesia did not conduct any new land clearing since November 2005.</p> <p>Based on legal document verification, audit team gather information all concession under HGU of PT. Tolan Tiga Indonesia was obtained from government which was “Hak Barat (Hak erfpahct)” conversion to SIPEF Group – as documented under “Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i> (Belgium)” dated 29 April 1968.</p> <p>PT Tolan Tiga Indonesia has also established procedure for settling land compensation if new land clearing is necessary for plantation</p>	<p>Complied</p>

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		<p>expansion. The procedure established in "Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-09-2020/Rev.2" signed by management on 28 September 2020.</p> <p>Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlavian Village, and local NGO (TIPIKOR – PRESS) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).</p> <p>In period 2014-2020, audit team noted there is land claim by Kelompok Tani Bersatu (KTB), Dusun Meranti. PT. Tolan Tiga Indonesia documented all land claim resolution process, including third party mediation/facilitation. The document verification upon the land claim shows the kelompok/claimant was not informing the location of land subject to claim, so cannot identified the object.</p> <p>Progress during ASA 2_3 – year 2023:</p> <p>Upon the case, path chosen is through court of law. this conflict has been resolved has obtained a legal decision.</p> <p>Data verified: Copy of Decision Number: – Majelis Hakim Pengadilan Negeri Rantau Prapat, - rujukan pasal 107 huruf a UU RI Nomor 39 tahun 2014 tentang Perkebunan Jo Pasal 55 ayat (1) ke-1 KUHPidana dan UU No 8 Tahun 1981 Tentang KUHAP.</p> <p>Consideration:</p> <ul style="list-style-type: none"> <li>• HGU Certificate Number 2/HGU/BPN/97 dated 17 September 1997, area 2,436.62 Ha</li> <li>• Plantation Business Registration Letter (SPUP), number: 213/Menhutbun – VII/2000 dated 10<sup>th</sup> March 2000.</li> </ul>	
4.4.5	<p><b>(C)</b> Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.</p> <p>- Critical (Major) compliance -</p>	<p>(Updated during ASA 2.3 – year 2023). Based on legal document verification, audit team gather information that:</p> <ul style="list-style-type: none"> <li>• All concession under HGU of PT. Tolan Tiga Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion</li> </ul>	Complied

		<p>to SIPEF Group – as documented under “Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i> (Belgium)” dated 29 April 1968.</p> <ul style="list-style-type: none"> <li>• PT. Tolan Tiga Indonesia did not conduct any new land clearing since November 2005. However, company established procedure for settling land compensation if new land clearing is necessary for plantation expansion. The procedure established in “Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-09-2020/Rev.2”, signed by management on 28 September 2020.</li> </ul> <p>Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlavian Village, and local NGO (TIPIKOR – PRESS) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).</p> <p>In period 2014-2020, audit team noted there is land claim by Kelompok Tani Bersatu (KTB), Dusun Meranti. PT. Tolan Tiga Indonesia documented all land claim resolution process, including third party mediation/facilitation. The document verification upon the land claim shows the kelompok/claimant was not informing the location of land subject to claim, so cannot identified the object.</p> <p>Progress during ASA 2_3 – year 2023: Upon the case, path chosen is through court of law. this conflict has been resolved has obtained a legal decision.</p> <p>Data verified: Copy of Decision Number: – Majelis Hakim Pengadilan Negeri Rantau Prapat, - rujukan pasal 107 huruf a UU RI Nomor 39</p>	
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		<p>tahun 2014 tentang Perkebunan Jo Pasal 55 ayat (1) ke-1 KUHPidana dan UU No 8 Tahun 1981 Tentang KUHAP.</p> <p>Consideration:</p> <ul style="list-style-type: none"> <li>• HGU Certificate Number 2/HGU/BPN/97 dated 17 September 1997, area 2,436.62 Ha</li> <li>• Plantation Business Registration Letter (SPUP), number: 213/Menhutbun – VII/2000 dated 10<sup>th</sup> March 2000.</li> </ul>	
<p>4.4.6</p>	<p>There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.</p> <p>- Minor compliance -</p>	<p>Based on legal document verification, audit team gather information that:</p> <ul style="list-style-type: none"> <li>• All concession under HGU of PT. Tolan Tiga Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under "Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i> (Belgium)" dated 29 April 1968.</li> <li>• PT. Tolan Tiga Indonesia did not conduct any new land clearing since November 2005. However, company established procedure for settling land compensation if new land clearing is necessary for plantation expansion. The procedure established in "Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-09-2020/Rev.2", signed by management on 28 September 2020.</li> </ul> <p>Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlavian Village, and local NGO (TIPIKOR – PRESS) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).</p> <p>In period 2014-2020, audit team noted there is land claim by Kelompok Tani Bersatu (KTB), Dusun Meranti. PT. Tolan Tiga Indonesia documented all land claim resolution process, including third party mediation/facilitation. The document verification upon the land</p>	<p>Complied</p>



		<p>claim shows the kelompok/claimant was not informing the location of land subject to claim, so cannot identified the object.</p> <p>Progress during ASA 2_3 – year 2023:</p> <p>Upon the case, path chosen is through court of law. this conflict has been resolved has obtained a legal decision.</p> <p>Data verified: Copy of Decision Number: – Majelis Hakim Pengadilan Negeri Rantau Prapat, - rujukan pasal 107 huruf a UU RI Nomor 39 tahun 2014 tentang Perkebunan Jo Pasal 55 ayat (1) ke-1 KUHPidana dan UU No 8 Tahun 1981 Tentang KUHAP.</p> <p>Consideration:</p> <ul style="list-style-type: none"> <li>• HGU Certificate Number 2/HGU/BPN/97 dated 17 September 1997, area 2,436.62 Ha</li> <li>• Plantation Business Registration Letter (SPUP), number: 213/Menhutbun – VII/2000 dated 10<sup>th</sup> March 2000.</li> </ul>	
<p><b>Criteria 4.5:</b> 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><b>(C)</b> Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p> <p>- Critical (Major) compliance -</p>	<p>PT Tolan Tiga Indonesia was developed since Dutch Colonial Era, and no new land clearing for oil palm plantation since November 2005. In addition, PT Tolan Tiga Indonesia has established procedure for settling land compensation if new land clearing is necessary for plantation expansion. The procedure established in “Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-09-2020/Rev.2” signed by management on 28 September 2020.</p>	Complied
4.5.2	<p><b>(C)</b> FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities’ own representative institutions. All the relevant information and documents are made available, and community have option of resourced access to independent third-party advice through a documented, long-term and two- way process of consultation and negotiation.</p> <p>- Critical (Major) compliance -</p>	<p>During ASA 2.3- year 2023, PT Tolan Tiga Indonesia has the document of identification and assessment of demonstrable legal, customary and user rights, such as:</p> <p><u>Land title/HGU, in form of:</u></p>	Complied

4.5.3	<p>Evidence is available that affected local peoples understand they have the right to say 'agree' or 'not agree' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.</p> <p>- Minor compliance -</p>	<ul style="list-style-type: none"> <li>Decree as per "Surat Keputusan Menteri Negara Agraria/Kepala Badan Pertanahan No.SK 80/HGU/BPN/97, dengan luas 6,042.44 Ha, yang berlokasi di Desa Kebun Perlabian, Kecamatan Kampung Rakyat, Kabupaten Labuhanbatu, Provinsi Sumatera Utara. Masa berlaku sampai dengan 31 Desember 2023", dated 16 July 1997. Based on the decree, HGU certificate issued by "Kantor Pertanahan Kabupaten Labuhanbatu No. 02 tertanggal 17 September 1997 dengan luas 6,042.44 Ha sesuai dengan Surat Ukur No. 2868/1997" dated 17 September 1997".</li> </ul>	Complied
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>- Minor compliance -</p>	<ul style="list-style-type: none"> <li>Decree as per "Surat Keputusan Menteri Negara Agraria/Kepala Badan Pertanahan No.SK 86/HGU/BPN/97, tanggal 23 Juli 1997, dengan luas 2,436.62 Ha, yang berlokasi di Desa Tolan Pekan, Kecamatan Kampung Rakyat, Kabupaten Labuhanbatu, Provinsi Sumatera Utara" dated 23 July 1997. Based on the decree, HGU certificate issued "Sertifikat HGU oleh Kantor Pertanahan Kabupaten Labuhanbatu No. 02 tertanggal 17 September 1997 dengan luas 2,436.62 Ha sesuai dengan Surat Ukur No. 2869/1997" dated 17 September 1997.</li> </ul>	Complied
4.5.5	<p>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> <p>- Minor compliance -</p>		Complied
4.5.6	<p>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.</p> <p>- Minor compliance -</p>	<p><u>Environmental Permit, in form of:</u></p> <ul style="list-style-type: none"> <li>PT. Tolan Tiga Indonesia already has an Environmental Permit in form of a Revised Environmental Management Plan (RKL) and Environmental Monitoring Plan (RPL) which has been approved by the Head of the Regional Environmental Impact Management Agency (BAPEDALDA) of Labuhan Batu Regency in accordance with Letter No.660/326/BPDL-LB/Set/2006 dated July 21, 2006, regarding Approval of Revision of RKL-RPL of PT Tolan Tiga Indonesia Plantation and Tolan Plantation. In the document, the scope of the study covers an area of 8,479.06 Ha and a Palm Oil Mill (PKS) with a capacity of 60 tons FFB/hour. PT. Tolan Tiga</li> </ul>	Complied

		<p>Indonesia has shown an Environmental Permit (formerly an AMDAL / UKL-UPL document) in accordance with statutory provisions.</p> <ul style="list-style-type: none"> <li>On 16 November 2016, PT. Tolan Tiga Indonesia received an Environmental Feasibility Permit in accordance with the Decree of the Head of the Environmental Agency of Labuhanbatu Selatan Regency No.660/55/BLH/2/2016 concerning Environmental Feasibility Addendum ANDAL, RKL-RPL for Oil Palm Plantation, Palm Oil Mill, Kernel Crushing Plant 20 Tons/Hour, and Mill Effluent into Biogas for power plants (±3 MW) PT. Tolan Tiga Indonesia in Perlabian Plantation Village, Kampung Rakyat District.</li> <li>On 18 November 2016, PT. Tolan Tiga Indonesia received an Environmental Permit from the Head of the Integrated Licensing and Investment Services Agency, Labuhanbatu Selatan Regency according to Decree No.503/981/BPPTPM-LS/P.I/2016. The scope of this environmental permit on an area of 8,479.06 Ha</li> </ul> <p><u>HCV Assessment</u></p> <ul style="list-style-type: none"> <li>In year 2009, PT Tolan Tiga Indonesia carried out HCV Identification Assessment. HCV Assessment has been conducted in 2009 by "Yayasan Kelapa Sawit Berkelanjutan Indonesia (YASBI)". When HCV Assessment conducted, historical analysis of Land Use Change of PT Tolan Tiga Indonesia are available in the HCV Assessment Report.</li> <li>In year 2010, company carried out Social Impact Assessment</li> </ul> <p>Based on social impact assessment and environmental impact assessment shows no indication of presence of indigenous people or indigenous land inside HGU area of PT. Tolan Tiga Indonesia.</p> <p>Based on stakeholder consultation with Plantation Agency and Environmental Agency – Dinas Perkebunan and Dinas Lingkungan Hidup Labuhanbatu Selatan Regency interview with surrounding</p>	
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		<p>communities (dated 21 February 2023), audit team gather information that no identified land use by indigenous people or other land use inside HGU area of PT Tolan Tiga Indonesia both of Perlabian Estate and Tolan Estate.</p>															
<p>4.5.7</p>	<p>After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.</p> <p>- Minor compliance -</p>	<p><i>During ASA 2–3-year 2023, there was not any change information since last audit:</i></p> <p>PT. Tolan Tiga Indonesia established concession since Dutch Era 1921 and acquired by Indonesia government in 1961/1962. Unit of Certification obtained from government with status of “Hak Barat (Hak erfpacht)” conversion to SIPEF Group – as documented under “Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i>(Belgium)” dated 29 April 1968.</p> <p>No new planting nor expansion area within managed area of Certificate Holder.</p> <p>PT. Tolan Tiga Indonesia – Perlabian has also established procedure for settling land compensation if new land clearing is necessary for plantation expansion. The procedure established in “Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-09-2020/Rev.2”, signed by management on 28 September 2020 and mechanism to convey grievance/complaint under “Grievance Procedure No. IAD-01-08/22-01-2020/Rev.0” signed by President Director 30 January 2020.</p> <p>Planting Year and Cycle updated January 2023, such as:</p> <table border="1" data-bbox="1131 1193 1944 1391"> <thead> <tr> <th rowspan="2">Planting Year</th> <th colspan="2">Original Planting Year</th> <th colspan="2">Total Planted (Mature + Immature) (ha)</th> </tr> <tr> <th>Perlabian Estate</th> <th>Tolan Estate</th> <th>Perlabian Estate</th> <th>Tolan Estate</th> </tr> </thead> <tbody> <tr> <td>1994</td> <td></td> <td></td> <td>0</td> <td>157.79</td> </tr> </tbody> </table>	Planting Year	Original Planting Year		Total Planted (Mature + Immature) (ha)		Perlabian Estate	Tolan Estate	Perlabian Estate	Tolan Estate	1994			0	157.79	<p>Complied</p>
Planting Year	Original Planting Year			Total Planted (Mature + Immature) (ha)													
	Perlabian Estate	Tolan Estate	Perlabian Estate	Tolan Estate													
1994			0	157.79													

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				176.6	0
				0	161.96
				0	178.91
				0	424.87
				0	369.95
				0	302.4
				0	296.04
				0	233.09
				0	463.55
				0	115.78
	2005 ~ replanting	1977	1975	201.5	195.59
	2006 ~ replanting	1977 & 1978	1976,1980	279.53	123.15
	2007 ~ replanting	1977	-	212.28	0
	2008 ~ replanting	1979 & 1980	1980	213.68	77.82
	2009 ~ replanting	1980 & 1982	-	39.86	0
	2010 ~ replanting	1978, 1979, 1980 & 1982	1980,1982	290.08	91.25

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		2011 replanting ~	1984	1980,1982	326.79	95.8	
		2012 replanting ~	1983, 1984 & 1985	1980, 1982	442.48	124.12	
		2013 replanting ~	1983 & 1985		118.73	0	
		2014 replanting ~	1986, 1987 & 1990		308.65	0	
		2015 replanting ~	1986, 1988 & 1989		318.62	0	
		2016 replanting ~	1992		164.12	0	
		2017 replanting ~	1992		149.09	0	
		2018 replanting ~	1992		201.89	0	
		2019 replanting ~	1992, 1993 & 1996		173.35	0	
		2021 replanting ~	2003, 1993 & 1996		320.04	0	
		2022 replanting ~	2003		320	0	
				<b>Total</b>	<b>4,257.29</b>	<b>3,412.07</b>	

4.5.8	<p><b>(C)</b> New lands are not acquired in areas inhabited by communities in voluntary isolation.</p> <p>- Critical (Major) compliance -</p>	<p>Based on stakeholder consultation with Plantation Agency and Environmental Agency – Dinas Perkebunan and Dinas Lingkungan Hidup Labuhanbatu Selatan Regency interview with surrounding communities (dated 21 February 2023), audit team gather information that no communities living in voluntary isolation inside HGU area of PT Tolan Tiga Indonesia both of Perlabian Estate and Tolan Estate.</p>	Complied
<p><b>Criteria 4.6:</b> 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><b>(C)</b> A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. Therefore, the managed area of certification unit is not source from land compensation process.</p> <p>However, unit of certification has established a mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is covers within Land and Planting Compensation Inside Location Permit of The Company No. LCA 01-01/01-02-2019/Rev 0, dated 18 February 2019. FPIC process starting from socialization from the company, ground check measurement (survey/mapping) with relevant parties and refer to land statement/title. Land compensation process completed after all the land is clear and clean legally. During the FPIC process, there is no forced by the company, and land compensation agreement is legal, fair and transparent.</p> <p>Per the current surveillance assessment, the certification unit has no plan to extend the plantation area.</p>	Complied
4.6.2	<p><b>(C)</b> A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government.</p>	Complied

	<p>implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p> <p>- Critical (Major) compliance -</p>	<p>Therefore, the managed area of certification unit is not source from land compensation process.</p> <p>However, unit of certification has established a mutually agreed procedure 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, it covers within Land and Planting Compensation Inside Location Permit of The Company No. LCA 01-01/01-02-2019/Rev 0, dated 18 February 2019.</p> <p>FPIC process starting from socialization from the company, ground check measurement (survey/mapping) with relevant parties and refer to land statement/title. Land compensation process completed after all the land is clear and clean legally. During the FPIC process, there is no forced by the company, and land compensation agreement is legal, fair and transparent.</p> <p>Per the current surveillance assessment, the certification unit has no plan to extend the plantation area.</p>	
4.6.3	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement).</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. Therefore, the managed area of certification unit is not source from land compensation process.</p> <p>Evidence 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) is Not Applicable.</p> <p>Per the current surveillance assessment, the certification unit has no plan to extend the plantation area.</p>	Not Applicable



4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. Therefore, the managed area of certification unit is not source from land compensation process.</p> <p>Documented evidence of the process and outcomes of any negotiated agreements, compensation and payments with evidence of the participation of affected parties and made available to them is Not Applicable.</p>	Not Applicable
<p><b>Criteria 4.7:</b> 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><b>(C)</b> A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. Therefore, the managed area of certification unit is not source from land compensation process.</p> <p>However, unit of certification has established a mutually agreed procedure 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, it covers within Land and Planting Compensation Inside Location Permit of The Company No. LCA 01-01/01-02-2019/Rev 0, dated 18 February 2019.</p> <p>FPIC process starting from socialization from the company, ground check measurement (survey/mapping) with relevant parties and refer to land statement/title. Land compensation process completed after all the land is clear and clean legally. During the FPIC process, there is no forced by the company, and land compensation agreement is legal, fair and transparent.</p>	Not Applicable

		Per the current surveillance assessment, the certification unit has no plan to extend the plantation area.	
4.7.2	<p><b>(C)</b> A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. Therefore, the managed area of certification unit is not source from land compensation process.</p> <p>However, unit of certification has established a mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise), it covers within Land and Planting Compensation Inside Location Permit of The Company No. LCA 01-01/01-02-2019/Rev 0, dated 18 February 2019.</p> <p>FPIC process starting from socialization from the company, ground check measurement (survey/mapping) with relevant parties and refer to land statement/title. Land compensation process completed after all the land is clear and clean legally. During the FPIC process, there is no forced by the company, and land compensation agreement is legal, fair and transparent.</p> <p>Per the current surveillance assessment, the certification unit has no plan to extend the plantation area.</p>	Not Applicable
4.7.3	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. Therefore, the managed area of certification unit is not source from land compensation process.</p> <p>Per the current surveillance assessment, the certification unit has no plan to extend the plantation area.</p>	Not Applicable
<p><b>Criteria 4.8:</b> 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.</p>			

<p>4.8.1</p>	<p>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> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia was developed since Dutch Colonial Era</p> <p>Based on legal document verification during ASA 2.3, audit team gather information all concession under HGU of PT. Tolan Tiga Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under "Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF (Belgium)</i>" dated 29 April 1968.</p> <p>Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlavian Village, and local NGO (TIPIKOR – PRESS) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).</p> <p>In period 2014-2020, audit team noted there is land claim by Kelompok Tani Bersatu (KTB), Dusun Meranti. PT. Tolan Tiga Indonesia documented all land claim resolution process, including third party mediation/facilitation. The document verification upon the land claim shows the kelompok/claimant was not informing the location of land subject to claim, so cannot identified the object.</p> <p>Progress during ASA_2_3 – year 2023:</p> <p>Upon the case, path chosen is through court of law. this conflict has been resolved has obtained a legal decision.</p> <p>Data verified: Copy of Decision Number: – Majelis Hakim Pengadilan Negeri Rantau Prapat, - rujukan pasal 107 huruf a UU RI Nomor 39 tahun 2014 tentang Perkebunan Jo Pasal 55 ayat (1) ke-1 KUHPidana dan UU No 8 Tahun 1981 Tentang KUHAP.</p> <p>Consideration:</p> <ul style="list-style-type: none"> <li>• HGU Certificate Number 2/HGU/BPN/97 dated 17 September 1997, area 2,436.62 Ha</li> <li>• Plantation Business Registration Letter (SPUP), number: 213/Menhutbun – VII/2000 dated 10<sup>th</sup> March 2000..</li> </ul>	<p>Complied</p>
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<p>4.8.2</p>	<p><b>(C)</b> 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>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia was developed since Dutch Colonial Era.</p> <p>Based on legal document verification during ASA 2.3, audit team gather information all concession under HGU of PT. Tolan Tiga Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under "Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF (Belgium)</i>" dated 29 April 1968.</p> <p>Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlavian Village, and local NGO (TIPIKOR – PRESS) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).</p> <p>In period 2014-2020, audit team noted there is land claim by Kelompok Tani Bersatu (KTB), Dusun Meranti. PT. Tolan Tiga Indonesia documented all land claim resolution process, including third party mediation/facilitation. The document verification upon the land claim shows the kelompok/claimant was not informing the location of land subject to claim, so cannot identified the object.</p> <p>Progress during ASA 2_3 – year 2023:</p> <p>Upon the case, path chosen is through court of law. this conflict has been resolved has obtained a legal decision.</p> <p>Data verified: Copy of Decision Number: – Majelis Hakim Pengadilan Negeri Rantau Prapat, - rujukan pasal 107 huruf a UU RI Nomor 39 tahun 2014 tentang Perkebunan Jo Pasal 55 ayat (1) ke-1 KUHPidana dan UU No 8 Tahun 1981 Tentang KUHAP.</p> <p>Consideration:</p> <ul style="list-style-type: none"> <li>• HGU Certificate Number 2/HGU/BPN/97 dated 17 September 1997, area 2,436.62 Ha</li> <li>• Plantation Business Registration Letter (SPUP), number: 213/Menhutbun – VII/2000 dated 10<sup>th</sup> March 2000.</li> </ul>	<p>Complied</p>
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		<p>Based on document verification and statement from government officials during ASA 2.3, audit team gather information PT. Tolan Tiga Indonesia did not conduct any new land clearing since November 2005. However, company established procedure for settling land compensation if new land clearing is necessary for plantation expansion. The procedure established in "Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-09-2020/Rev.2" signed by management on 28 September 2020 and mechanism to convey grievance/complaint under "Grievance Procedure No. IAD-01-08/22-01-2020/Rev.0" signed by President Director 30 January 2020.</p>	
<p>4.8.3</p>	<p>Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).            - Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia was developed since Dutch Colonial Era.            Based on legal document verification during ASA 2.3, audit team gather information all concession under HGU of PT. Tolan Tiga Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under "Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i> (Belgium)" dated 29 April 1968.            Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlabian Village, and local NGO (TIPIKOR – PRESS) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).            In period 2014-2020, audit team noted there is land claim by Kelompok Tani Bersatu (KTB), Dusun Meranti. PT. Tolan Tiga Indonesia documented all land claim resolution process, including third party mediation/facilitation. The document verification upon the land claim shows the kelompok/claimant was not informing the location of land subject to claim, so cannot identified the object.            Progress during ASA 2_3 – year 2023:</p>	<p>Complied</p>

		<p>Upon the case, path chosen is through court of law. this conflict has been resolved has obtained a legal decision.</p> <p>Data verified: Copy of Decision Number: – Majelis Hakim Pengadilan Negeri Rantau Prapat, - rujukan pasal 107 huruf a UU RI Nomor 39 tahun 2014 tentang Perkebunan Jo Pasal 55 ayat (1) ke-1 KUHPidana dan UU No 8 Tahun 1981 Tentang KUHP.</p> <p>Consideration:</p> <ul style="list-style-type: none"> <li>• HGU Certificate Number 2/HGU/BPN/97 dated 17 September 1997, area 2,436.62 Ha</li> <li>• Plantation Business Registration Letter (SPUP), number: 213/Menhutbun – VII/2000 dated 10<sup>th</sup> March 2000.</li> </ul> <p>Based on document verification and statement from government officials during ASA 2.3, audit team gather information PT. Tolan Tiga Indonesia did not conduct any new land clearing since November 2005. However, company established procedure for settling land compensation if new land clearing is necessary for plantation expansion. The procedure established in "Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-09-2020/Rev.2" signed by management on 28 September 2020 and mechanism to convey grievance/complaint under "Grievance Procedure No. IAD-01-08/22-01-2020/Rev.0" signed by President Director 30 January 2020.</p>	
4.8.4	<p>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> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia was developed since Dutch Colonial Era. Based on legal document verification during ASA 2.3, audit team gather information all concession under HGU of PT. Tolan Tiga Indonesia was obtained from government which was "Hak Barat (Hak erfpahct)" conversion to SIPEF Group – as documented under "Agreement between Government of Indonesia and <i>Societe Internationale de Plantations Et de Finance S.A-SIPEF</i> (Belgium)" dated 29 April 1968.</p>	Complied

		<p>Based on interview with interested parties (ASA 2.3 – dated 21 and 22 February 2023) with representative of Lohsari Village, Kebun Perlabian Village, and local NGO (TIPIKOR – PRESS) obtained information there is no grievance nor complaint raise in last 12 months (year 2022).</p> <p>In period 2014-2020, audit team noted there is land claim by Kelompok Tani Bersatu (KTB), Dusun Meranti. PT. Tolan Tiga Indonesia documented all land claim resolution process, including third party mediation/facilitation. The document verification upon the land claim shows the kelompok/claimant was not informing the location of land subject to claim, so cannot identified the object.</p> <p>Progress during ASA 2_3 – year 2023:</p> <p>Upon the case, path chosen is through court of law. this conflict has been resolved has obtained a legal decision.</p> <p>Data verified: Copy of Court Decision:</p> <p>– “Majelis Hakim Pengadilan Negeri Rantau Prapat, - rujukan pasal 107 huruf a UU RI Nomor 39 tahun 2014 tentang Perkebunan Jo Pasal 55 ayat (1) ke-1 KUHPidana dan UU No 8 Tahun 1981 Tentang KUHP”.</p> <p>Consideration:</p> <ul style="list-style-type: none"> <li>• HGU Certificate Number 2/HGU/BPN/97 dated 17 September 1997, area 2,436.62 Ha</li> <li>• Plantation Business Registration Letter (SPUP), number: 213/Menhutbun – VII/2000 dated 10<sup>th</sup> March 2000.</li> </ul> <p>Based on document verification and statement from government officials during ASA 2.3, audit team gather information PT. Tolan Tiga Indonesia did not conduct any new land clearing since November 2005. However, company established procedure for settling land compensation if new land clearing is necessary for plantation expansion. The procedure established in “Land and Planting Compensation inside Izin Lokasi of The Company No.LCA-01-01/23-</p>	
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		09-2020/Rev.2"signed by management on 28 September 2020 and mechanism to convey grievance/complaint under "Grievance Procedure No. IAD-01-08/22-01-2020/Rev.0" signed by President Director 30 January 2020.	
<p><b>Principle 5: Support smallholder inclusion</b>          Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.</p>			
<p><b>Criteria 5.1:</b> 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>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia does not purchase and process FFB from smallholder and/or uncertified sources.</p> <p>PT. Tolan Tiga Indonesia does assist surrounding smallholder cooperative through buying the FFB and sale it again to another mill. Record of FFB purchase price period: 21 October 2022 at Rp.1,870/kg – communicated through email and whatsapp to smallholder</p>	Complied
5.1.2	<p><b>(C)</b> Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia does not purchase and process FFB from smallholder and/or uncertified sources.</p> <p>PT. Tolan Tiga Indonesia does assist surrounding smallholder cooperative through buying the FFB and sale it again to another mill. Record of FFB purchase price period: 21 October 2022 at Rp.1,870/kg – communicated through email and whatsapp to smallholder</p>	Complied
5.1.3	<p><b>(C)</b> Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia does not purchase and process FFB from smallholder and/or uncertified sources.</p>	Complied
5.1.4	<p><b>(C)</b> Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and re-</p>	<p>During training on "Pelatihan Tentang Kultur Teknis Budidaya Tanaman Kelapa Sawit Panen &amp; Pruning, Pengendalian HPT, Gulma, Tahapan Sertifikasi RSPO, Bagan Alur Penjualan TBS Koperasi Mitra PT. Tolan Tiga Indonesia – Perlabian-Tolan Estate" dated 17 February 2023. The training covers harvesting technique, PPE for harvesting,</p>	Complied



	<p>payments through FFB price reductions for replanting and/or, other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p>	<p>pruning standard, health and safety, spraying standardization, spraying management, pest control for oil palm, stages in RSPO certification. The training also informing the FFB purchase price and deduction. Training attended 24 smallholders.</p>	
5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia does not purchase and process FFB from smallholder and/or uncertified sources.</p> <p>PT. Tolan Tiga Indonesia does assist surrounding smallholder cooperative through buying the FFB and sale it again to another mill.</p> <p>Work agreement with smallholder "Perjanjian Kerjasama Kemitraan antara Koperasi Produsen Airmerah Masyarakat Sejahtera (AIRmas) dan PT. Tolan Tiga Indonesia" dated 1 December 2020.</p> <p>Chapter 1 stated the area of smallholder plantation supplying the FFB 370 Ha, and cooperative agreed to sold all the FFB to company.</p> <p>Chapter 3 stated the partnering smallholder is not forest area, not river buffer zone and in "Area Penggunaan Lain"; the land has legal ownership of the land; the land does not under dispute.</p> <p>Chapter 9 clause 1 stated the price agreed company and partnering smallholder cooperative; price communicated once per week; company will inform the sales details the FFB from smallholder cooperative.</p> <p>Chapter 12 clause 1 stated the timeframe of agreement is 25 years.</p>	Complied
5.1.6	<p><b>(C)</b> Agreed payments are made in a timely manner and receipts specifying price, weigh, deductions and amount paid are given.</p> <p>- Critical (Major) compliance -</p>	<p>Sampled payment to Koperasi Airmerah Sejahtera</p> <ul style="list-style-type: none"> <li>- FFB docket from Koperasi Airmerah Sejahtera to PT. Tolan Tiga Indonesia "Surat Pengantar TBS No.KPAMS-224"; dated 6 July 2022; amount 378 bunches; nett 6,750 kg; vehicle BK9865YY;</li> <li>- FFB delivery docket from PT. Tolan Tiga Indonesia to PT. Anugrah Tanjung Medan; dated 6 July 2022; vehicle BK9865YY; nett 6,813 kg FFB;</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>- Weighbridge ticket "Tiket timbang PT. Anugrah Tanjung Medan"; dated 6 July 2022; nett 6,813 kg FFB;</li> <li>- FFB docket from Koperasi Airmerah Sejahtera to PT. Tolan Tiga Indonesia "Surat Pengantar TBS No.KPAMS-223"; dated 6 July 2022; amount 431 bunches; nett 6,824 kg; vehicle BK9865YY;</li> <li>- FFB delivery docket from PT. Tolan Tiga Indonesia to PT. Anugrah Tanjung Medan; dated 6 July 2022; vehicle BK9865YY; nett 6,900 kg FFB;</li> <li>- Weighbridge ticket "Tiket timbang PT. Anugrah Tanjung Medan"; dated 6 July 2022; nett 6,900 kg FFB;</li> <li>- FFB docket from Koperasi Airmerah Sejahtera to PT. Tolan Tiga Indonesia "Surat Pengantar TBS No.KPAMS-222"; dated 6 July 2022; amount 454 bunches; nett 8,074 kg; vehicle BK8170YF;</li> <li>- FFB delivery docket from PT. Tolan Tiga Indonesia to PT. Anugrah Tanjung Medan; dated 6 July 2022; vehicle BK8170YF; nett 8,184 kg FFB;</li> <li>- Weighbridge ticket "Tiket timbang PT. Anugrah Tanjung Medan"; dated 6 July 2022; nett 8,184 kg FFB;</li> <li>- Invoice Koperasi Produsen Airmerah Masyarakat Sejahtera No.07/INV/KPAMS/VII/2022 dated 8 July 2022; for FFB sales period 5-11 July 2022; total FFB 21,897 kg; price Rp.1,180/kg; revenue Rp.29,341,980;</li> <li>- Bank Payment Voucher Bank Mandiri to Koperasi Produsen Airmerah Masyarakat Sejahtera dated 15 July 2022 of Rp.24,341,980.</li> </ul>	
5.1.7	<p>Weighing equipment is verified by an independent third party on a regular basis.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia able to demonstrate:</p> <ul style="list-style-type: none"> <li>- Weighbridge A calibration "Surat Keterangan Hasil pengujian No.510.3/201/DagInd-Met/KHP/10/2022 Avery Weigh Tronix</li> </ul>	Complied

		<p>E1205 S/N 143850136 cap.40,000 kg” dated 19 October 2022 valid till 19 October 2023.</p> <ul style="list-style-type: none"> <li>- Weighbridge B calibration “Surat Keterangan Hasil pengujian No.510.3/200/DagInd-Met/KHP/10/2022 Avery Weigh Tronix E1205 S/N 111350583 cap.40,000 kg” dated 19 October 2022 valid till 19 October 2023.</li> </ul>	
<p>5.1.8</p>	<p>The unit of certification supports Independent smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholder on who runs the Internal Controlling System (ICS), who holds the certificate, and who owns and sells certified materials.</p> <ul style="list-style-type: none"> <li>- Minor compliance -</li> </ul>	<p>From legal requirement perspective, PT. Tolan Tiga Indonesia issued with plantation business permit/IUP in year 2000, therefore no obligation to develop scheme smallholder. However, the latest requirement for land title/HGU extension – the lands office/BPN request company to develop smallholder. This is the base for company to identify, assist and develop smallholder in 2.3.1.</p> <p>As for planning to certify smallholder, company is continuously provide training and communicating the RSPO certification process to the smallholder, but the cooperative is not ready to enter certification. Some of the training are as below.</p> <p>Training on “Pelatihan Tentang Kultur Teknis Budidaya Tanaman Kelapa Sawit Pemupukan, Pengendalian HPT dan Gulma (Penggunaan Pestisida) Koperasi Produsen Airmerah Masyarakat Sejahtera Mitra PT. Tolan Tiga Indonesia – Perlabian Estate” dated 23 December 2021. The training covers nutrient for oil palm, type of fertilizer, fertilizer management, health and safety for fertilizer application, spraying standardization (pre-assessment, verification, equipment maintenance), PPE use, dosage. Training attended 34 smallholders.</p> <p>Training on “Pelatihan Tentang Kultur Teknis Budidaya Tanaman Kelapa Sawit Pemupukan, Pengendalian HPT dan Gulma (Penggunaan Pestisida) Koperasi Produsen Petani Tanjungsalamat Sejahtera Mitra PT. Tolan Tiga Indonesia – Tolan Estate” dated 22 March 2022. The training covers nutrient for oil palm, type of fertilizer, fertilizer management, health and safety for fertilizer application, spraying</p>	<p>Complied</p>

		<p>standardization (pre-assessment, verification, equipment maintenance), PPE use, dosage. Training attended 28 smallholders.</p> <p>Training on “Pelatihan Tentang Kultur Teknis Budidaya Tanaman Kelapa Sawit Panen &amp; Pruning, Pengendalian HPT, Gulma, Tahapan Sertifikasi RSPO, Bagan Alur Penjualan TBS Koperasi Mitra PT. Tolan Tiga Indonesia – Perlabian-Tolan Estate” dated 17 February 2023. The training covers harvesting technique, PPE for harvesting, pruning standard, health and safety, spraying standardization, spraying management, pest control for oil palm, stages in RSPO certification. Training attended 24 smallholders.</p>	
<p>5.1.9</p>	<p><b>(C)</b> The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner.</p> <p>- Critical (Major) compliance -</p>	<p>Grievance handling mechanism as in “Kebijakan Keluh Kesah (Grievance Policy)” dated 22 August 2022, signed by President Director. The policy stated when receiving and dealing with concerns and grievances, company committed to abide by existing laws and regulation of Indonesia, to behave in an impartial and fair manner, respectful and sensitivities of the people expressing their concerns or grievances; to apply strict confidentiality where it is necessary or requested. The procedures will be made available to the employees and other stakeholders. Employees and other stakeholders who express concern or grievance will not be penalised or victimized.</p> <p>PT. Tolan Tiga Indonesia communicated the grievance mechanism to the smallholders and communities:</p> <ul style="list-style-type: none"> <li>- “Sosialisasi Rangkuman Prosedur Keluhan Eksternal Smallholder Management Policy” dated 13 February 2023 location in Pekan Tolan village. The socialization attended by 25 persons – including 18 smallholders.</li> <li>- “Sosialisasi Rangkuman Prosedur Keluhan Eksternal Smallholder Management Policy” dated 13 February 2023 location in Perkebunan Perlabian village. The socialization attended by 10 persons – including 9 smallholders.</li> </ul>	<p>Complied</p>

		As at ASA2.3 there was no grievance from smallholder.	
<b>Criteria 5.2:</b> 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. - Minor compliance -	<p>PT. Tolan Tiga Indonesia carried out interview with community members from surrounding the plantation, including smallholders to prepare Social Impact monitoring period 2022:</p> <ul style="list-style-type: none"> <li>- Interview with community/smallholder from Gunung Selamat hamlet and capture need for road maintenance;</li> <li>- Interview with community/smallholder from Air Merah village, identify the need for more job vacancy;</li> <li>- Interview with community/smallholder from Kampung Perlabian village, identify the need for inquiry for more job vacancy;</li> <li>- Interview with community/smallholder from Pekan Tolan village, identify the need for POME solid for feed.</li> </ul> <p>The information captured in "Laporan Pelaksanaan Social Impact Assessment PT. Tolan Tiga Indonesia periode 2022", dated 17 February 2023. Section 2.3 informing the aid/donation/contribution from company to school, smallholder cooperative, village and mosque; indirect contribution to cattle farmer in form of grass and POME solid.</p>	Complied

<p>5.2.2</p>	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>- Minor compliance -</p>	<p>During ASA 2.3 – PT Tolan Tiga Indonesia has demonstrated the document on develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>PT. Tolan Tiga Indonesia prepared smallholder partnership program, as documented in “Program Kerja Smallholder Perlabian Estate &amp; Tolan Estate year 2023”. The program such as:</p> <ul style="list-style-type: none"> <li>• FFB sales to the respective mill,</li> <li>• Empowering the smallholder partnership through the capacity building,</li> <li>• GAP training and smallholder plot visit,</li> <li>• Helping the smallholder infrastructure especially road maintenance.</li> <li>• Partnership Memorandum of Understanding/MoU signing between cooperative and company: socialization of smallholder partnership MoU; MoU signing between cooperative, and company witnessed by village head, regent, and plantation service; handover document to company</li> </ul> <p>Data verified: Training events on best management practices of oil palm (fertilizer, hpt and weed control), location in Koperasi Produsen Air Merah Masyarakat Sejahtera Mitra, dated 17 February 2023 – was attended by 24 smallholder members.</p> <p>Progress of Smallholder Development updated in January 2023, e.g:</p>	<p>Complied</p>
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		Estate Name	Smallholder	Total of Land Title (HGU)	Total of smallholder area (Ha)	
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	PT. Tolan Tiga Indonesia	Koperasi Produsen Petani Tanjungselamat Sejahtera (KPPPTS)	2,436.62	553.01	Complied
		Perlabian Estate	Koperasi Produsen Petani Perlabian Sejahtera (KPPPS)	6,042.44	818.88	
			Koperasi Produsen Airmerah Masyarakat Sejahtera (KPAMS)		415.17	
		Tolan Estate	Koperasi Produsen Petani Tanjungselamat Sejahtera (KPPPTS)	2,436.62	553.01	
		<b>Total</b>		<b>8,479.06</b>	<b>1,787.06</b>	

		<p>Period II – and found 100% outside peat area; overlays against forest area – and found 100% outside forest area;</p> <p>PT. Tolan Tiga Indonesia assist Koperasi Produsen Petani Tanjungselamat Sejahtera, Koperasi Produsen Airmerah Masyarakat Sejahtera and Koperasi Produsen Petani Perlabian Sejahtera to identify the legal ownership of the land in form of land certificate “Sertifikat Hak Milik-SHM”/land ownership statement “Surat Keterangan Tanah-SKT”/compensation statement “Surat Keterangan Ganti Rugi-SKGR”.</p>	
<p>5.2.4</p>	<p><b>(C)</b> Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.          - Critical (Major) compliance -</p>	<p>Training on “Pelatihan Tentang Kultur Teknis Budidaya Tanaman Kelapa Sawit Pemupukan, Pengendalian HPT dan Gulma (Penggunaan Pestisida) Koperasi Produsen Airmerah Masyarakat Sejahtera Mitra PT. Tolan Tiga Indonesia – Perlabian Estate” dated 23 December 2021. The training covers nutrient for oil palm, type of fertilizer, fertilizer management, health and safety for fertilizer application, spraying standardization (pre-assessment, verification, equipment maintenance), PPE use, dosage. Training attended 34 smallholders.</p> <p>Training on “Pelatihan Tentang Kultur Teknis Budidaya Tanaman Kelapa Sawit Pemupukan, Pengendalian HPT dan Gulma (Penggunaan Pestisida) Koperasi Produsen Petani Tanjungselamat Sejahtera Mitra PT. Tolan Tiga Indonesia – Tolan Estate” dated 22 March 2022. The training covers nutrient for oil palm, type of fertilizer, fertilizer management, health and safety for fertilizer application, spraying standardization (pre-assessment, verification, equipment maintenance), PPE use, dosage. Training attended 28 smallholders.</p> <p>Training on “Pelatihan Tentang Kultur Teknis Budidaya Tanaman Kelapa Sawit Panen &amp; Pruning, Pengendalian HPT, Gulma, Tahapan Sertifikasi RSPO, Bagan Alur Penjualan TBS Koperasi Mitra PT. Tolan Tiga Indonesia – Perlabian-Tolan Estate” dated 17 February 2023. The</p>	<p>Complied</p>



		training covers harvesting technique, PPE for harvesting, pruning standard, health and safety, spraying standardization, spraying management, pest control for oil palm, stages in RSPO certification. Training attended 24 smallholders.	
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. - Minor compliance -	PT. Tolan Tiga Indonesia carried out interview with community members from surrounding the plantation, including smallholders to prepare Social Impact monitoring period 2022: - Interview with community/smallholder from Gunung Selamat hamlet and capture need for road maintenance; - Interview with community/smallholder from Air Merah village, identify the need for more job vacancy; - Interview with community/smallholder from Kampung Perlavian village, identify the need for inquiry for more job vacancy; - Interview with community/smallholder from Pekan Tolan village, identify the need for POME solid for feed.  The information captured in "Laporan Pelaksanaan Social Impact Assessment PT. Tolan Tiga Indonesia periode 2022", dated 17 February 2023. Section 2.3 informing the aid/donation/contribution from company to school, smallholder cooperative, village and mosque; indirect contribution to cattle farmer in form of grass and POME solid.	Complied
<b>Principle 6: respect workers' rights and conditions</b>			
Protect workers' rights and ensure safe and decent working conditions.			
<b>Criteria 6.1: Any form of discrimination is prohibited.</b>			
6.1.1	<b>(C)</b> A publicly available non-discrimination and equal opportunity policy is implemented in such way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. - Critical (Major) compliance -	PT. Tolan Tiga Indonesia – subsidiary of SIPEF has had the integrated commitment related to the human right. Those commitment can be seen in their website <a href="https://www.sipef.com/sipef-indonesia/sustainability/pt-tolan-tiga-corporate-policies/">https://www.sipef.com/sipef-indonesia/sustainability/pt-tolan-tiga-corporate-policies/</a> or posted in	Complied

		<p>some sign board in public area such as estate/mill office, store, raw call station and housing complex.</p> <p>Based on interview with random worker during the field visit or labour union representatives obtain information that the company policies have been disseminated almost every day during morning briefing. The workers can be explained related to equal opportunity to work in estate and mill without any discrimination. That why the workers come from different origin region, religion, gender, ethnic or age. There is no negative issue related to discrimination.</p>	
6.1.2	<p><b>(C)</b> Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p>	<p>According to interview with random worker during the field visit or labour union representatives obtain information that there is no discrimination against ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.</p> <p>Based on workers data as per January 2023 can be seen that the workers mostly from outside the operation but still inside North Sumatera Province whilst the other come from local communities (33%).</p> <p>The workers come from different origin region, religion, gender, ethnic or age. Furthermore, the diversity of the workers is well maintained. There are no specific issues on this matter.</p> <p>Most workers come to work at the company of their own initiatives with intermediary of their close friends or relatives. There are no foreign migrant workers until this audit.</p>	Complied
6.1.3	<p>The unit of certification demonstrates that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.</p> <p>- Minor compliance -</p>	<p>All the recruitment procedures have been well-implemented. All the process are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.</p>	Complied

		<p>During this audit, the auditor taken sample of employment procedures as follows:</p> <ul style="list-style-type: none"> <li>• Mill (total workers 98 workers → 1 PKWT):             <ol style="list-style-type: none"> <li>a. The last recruitment was on December 2021 on behalf of Josua Pratama Manurung. Application letter on 19 December 2021, medical record from Puskesmas Kampung Rakyat on 17 December 2022, interview form evaluation on 28 December 2022, the decision letter (temporary worker/PKWT contract) on 1 January – 31 December 2023 (extension 1 January – 31 December 2023) are available.</li> <li>b. The promotion proposal of 19 mill workers from the mill manager on 6 August 2022 to the Senior Technical Manager – North Sumatera based on result of workers appraisal. Approval of promotion letter from VP Engineering Department to Senior Manager HRD on 23 August 2022 and decision of promotion from Senior Manager HRD on 29 August 2022. Sample of workers annual appraisal on behalf Parluhutan Sitompul (from grade P5 – P6) and Ebert Siahaan (from temporary worker/PKWT to permanent worker).</li> </ol> </li> <li>• Perlabian Estate             <p>The last recruitment was on October 2022 on behalf of 1 person for FFB Loader. For example, on behalf of Ibrahim, application letter on 12 October 2022, medical record from “Klinik Bersama Desa Lohsari” on 19 October 2022, interview form evaluation on 16 December 2022, the decision letter (temporary worker/PKWT contract) on 31 January – 30 June 2023 are available.</p> </li> <li>• Tolan Estate             <p>The last recruitment was on December 2022 on behalf of 4 person for loose fruit pickers. For example, on behalf of Rahmadani Banurea, application letter on 2 December 2022, medical record</p> </li> </ul>	
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		<p>from Clinic Tolan Estate on 13 December 2022, interview form evaluation on 16 December 2022, the decision letter (temporary worker/PKWT contract) on 31 January – 30 June 2023 are available.</p> <p>Based on interview with the labour union representatives, there is no negative issues during the recruitment procedures such as discrimination or not transparency. The recruitment process conducted in accordance to SOP.</p>	
6.1.4	<p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.</p> <p>- Minor compliance -</p>	<p>Based on interview with the newest women workers in spraying and manuring activity in Tolan and Perlabian Estate obtain information that the recruitment process only interview and medical test. There is no pregnancy test conducted during that time.</p>	Complied
6.1.5	<p><b>(C)</b> A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification already has Gender Committee structure in each unit to ensure that no violation or harassment for male and female workers. Structure of gender committee consist of company representative (Operation Unit Manager), Representative of Workers Union, Representative of Employees (Male and Female).</p> <p>Based on interview with representative of Gender Committee of Parlabian and Tolan Estate obtain information that the Gender Committee structure and the purpose of Gender Committee has been disseminate regularly. This thing aligned with the result of interview with the women workers in estate that able to describe the women workers right such as reproduction rights, zero harassment and opportunities and equality in carrier.</p> <p>Based on interview obtained information the gender committee provide information related to the sexual harassment on women especially women worker in working areas and how to report if any harassment or violence to the authority. Other than that, the gender committee is a vehicle to disseminate women rights such as reproduction right, avoid the sexual harassment/bullying and also</p>	Complied

		<p>helps them to improve their sanitation in respective housing complex and many more positive activities for women.</p> <p>The last meeting with gender committee was provided on 1 July 2022 attended by the gender committee board from each unit and workers representatives. The meeting attended by 32 workers from each certification unit.</p>	
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>Unit of certification has demonstrated the document for payment, unit of certification applied an applicable regulation related minimum payment in Regency level.</p> <p>In accordance with the Sumatera Utara’s Governor Decree No. 188.44/781/KPTS/2021 dated 30 November 2021 concerning Determination of the Minimum Wage for Labuhanbatu Selatan Regency in 2022. In the decision document stated that the minimum wage for Labuhanbatu Selatan Regency is Rp. 2,938,260.1/month (the implementation of minimum wage 2023 will applied in March 2023 with accumulative period January – February 2023).</p> <p>Based on monthly check roll period December 2022 and January 2023 known that the basic salary and other incentives for female workers and male workers are equal. There is no discrimination on these matters.</p>	Complied
<p><b>Criteria 6.2:</b> 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>			
6.2.1	<p><b>(C)</b> Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>Based on document review of payslip and monthly check roll obtain information that all the documentation of payment written in Bahasa Indonesia. There are no illiterate workers in PT Tolan Tiga Indonesia. Furthermore, the result of interview with the random workers in the ground and labour union representatives obtain information that the documentation of pay has written in Perjanjian Kerja Bersama/PKB.</p>	Complied

<p>6.2.2</p>	<p><b>(C)</b> 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>- Critical (Major) compliance -</p>	<p>Detail of 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.) already described within the contracts. Other conditions are referred to applicable Collective Working Agreement or “Perjanjian Kerja Bersama (PKB)”, which has been approved by local Manpower Agency.</p> <p>Sample seen, PKWT contract on behalf of Josua Pratama Manurung (mill workers) on 19 December 2021 that covering the clause type of job, duration of contract, salary, benefit, PPE, leave day, insurance, tax and so on.</p>	<p>Complied</p>
<p>6.2.3</p>	<p><b>(C)</b> There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>As per Indonesia legal labour requirements refer to Manpower Act No. 13 Year 2013, regular working hours divided into two types, i.e: 7 hours/day or 40 hours/week (6 working days) and 8 hours/day or 40 hours/week (5 working days). Unit of certification applied 6 working days, which is 7 hours/day.</p> <p>For overtime, unit of certification applying calculation as per Ministry of Manpower Decree “SK Menakertrans No: KEP-102/MEN/VI/2004”, as below:</p> <p>(Nett income per month + price of primary food/rice per month): 173</p> <p>Daily working days: 1<sup>st</sup> hour of overtime will pay 1.5 x wage per hour. Next hour of overtime will be paid 2 time per hour.</p> <p>Working on holiday (6 working days): First of 7 hours will be paid twice. Hour 8 will be paid 3 times; Hour 9 to 10 will be paid 4 times.</p> <p>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, already stated clearly within Collaborative Working Agreements or “Perjanjian Kerja Bersama” period 2022 – 2024.</p>	<p>Complied</p>

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		<p>Audit team made verification on the collective work agreement implementation, related to salary payment:</p> <ul style="list-style-type: none"> <li>- Period November 2022; Sup****, Driver, Salary Rp.3,357,000; Rice Rp.471,510; BPJS Ketenagakerjaan (insurance – paid by company) Rp.158,884; BPJS Kesehatan (insurance – paid by company) Rp.134,280; BPJS Pensiun (pension – paid by company) Rp.69,993; Benefit Rp.20,000; Other Rp.1,292,588; Total income Rp.5,504,255.  Deduction: Loan Rp.300,000; Rice 471,510; BPJS Ketenagakerjaan (insurance – paid by company) Rp.158,884; BPJS Ketenagakerjaan (paid by employee) Rp.69,553; BPJS Kesehatan (insurance – paid by company) Rp.134,280; BPJS Kesehatan (insurance – paid by employee) Rp.33,570; BPJS Kesehatan (add dependent) Rp.67,140; BPJS Pensiun (pension – paid by company) Rp.69,993; BPJS Pensiun (pension – paid by employee) Rp.34,997; Load from cooperative Rp.633,490; Levy Worker Union Rp.10,000; Total deduction Rp.1,988,857. Take Home Pay Rp.3,515,398.</li> <li>- Period November 2022, Si***, Manuring, Salary Rp.3,335,000; Rice Rp.152,100; BPJS Ketenagakerjaan (insurance – paid by company) Rp.157,885; BPJS Kesehatan (insurance – paid by company) Rp.133,400; BPJS Pensiun (pension – paid by company) Rp.69,553; Benefit Rp.20,000; Other Rp.677,802; Total income Rp.4,545,740.  Deduction: Loan Rp.300,000; Rice 152,100; BPJS Ketenagakerjaan (insurance – paid by company) Rp.157,885; BPJS Ketenagakerjaan (paid by employee) Rp.69,553; BPJS Kesehatan (insurance – paid by company) Rp.133,400; BPJS Kesehatan (insurance – paid by employee) Rp.33,350; BPJS Pensiun (pension – paid by company) Rp.69,553; BPJS Pensiun (pension – paid by employee) Rp.34,777; Load from cooperative Rp.50,700; Levy Worker Union Rp.10,000; Total deduction Rp.1,021,318. Take Home Pay Rp.3,524,422.</li> </ul>	
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<p>6.2.4</p>	<p><b>(C)</b> The unit of certification provides adequate housing. Sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification provides adequate housing complex including educational facility, health facility, public facility, worship place, sports, welfare amenities and many more.</p> <p>The list of facilities provided by the company can be seen as below:</p> <p>Perlabian Estate, list of facilities updated in February 2023:</p> <table border="1"> <thead> <tr> <th>Facility</th> <th>Unit</th> <th>Facility</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Masjid</td> <td>4</td> <td>Volley ball court</td> <td>4</td> </tr> <tr> <td>Kindergarten</td> <td>5</td> <td>Football field</td> <td>2</td> </tr> <tr> <td>Day care</td> <td>3</td> <td>Tennis court</td> <td>1</td> </tr> <tr> <td>Employee Hall</td> <td>3</td> <td>School bus</td> <td>1</td> </tr> <tr> <td>Clinic</td> <td>1</td> <td>Fertilizer store</td> <td>1</td> </tr> <tr> <td>Employee house</td> <td>189</td> <td>Chemical store</td> <td>1</td> </tr> <tr> <td>Staff house</td> <td>16</td> <td>Hazardous waste store</td> <td>1</td> </tr> <tr> <td>Fire fighting room</td> <td>1</td> <td>Church</td> <td>1</td> </tr> <tr> <td>Ambulance</td> <td>1</td> <td>Workshop</td> <td>1</td> </tr> </tbody> </table> <p>Tolan Estate, list of facilities updated in February 2023:</p> <table border="1"> <thead> <tr> <th>Facility</th> <th>Unit</th> <th>Facility</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>Masjid</td> <td>3</td> <td>Volley-ball court</td> <td>2</td> </tr> <tr> <td>Kindergarten</td> <td>1</td> <td>Football field</td> <td>3</td> </tr> <tr> <td>Day care</td> <td>3</td> <td>Tennis court</td> <td>1</td> </tr> <tr> <td>Employee Hall</td> <td>3</td> <td>School bus</td> <td>1</td> </tr> <tr> <td>Clinic</td> <td>1</td> <td>Fertilizer store</td> <td>1</td> </tr> <tr> <td>Employee house</td> <td>132</td> <td>Chemical store</td> <td>1</td> </tr> <tr> <td>Staff house</td> <td>11</td> <td>Hazardous waste store</td> <td>1</td> </tr> <tr> <td>Fire fighting room</td> <td>1</td> <td></td> <td></td> </tr> </tbody> </table>	Facility	Unit	Facility	Unit	Masjid	4	Volley ball court	4	Kindergarten	5	Football field	2	Day care	3	Tennis court	1	Employee Hall	3	School bus	1	Clinic	1	Fertilizer store	1	Employee house	189	Chemical store	1	Staff house	16	Hazardous waste store	1	Fire fighting room	1	Church	1	Ambulance	1	Workshop	1	Facility	Unit	Facility	Unit	Masjid	3	Volley-ball court	2	Kindergarten	1	Football field	3	Day care	3	Tennis court	1	Employee Hall	3	School bus	1	Clinic	1	Fertilizer store	1	Employee house	132	Chemical store	1	Staff house	11	Hazardous waste store	1	Fire fighting room	1			<p>Complied</p>
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		<p>PT. Tolan Tiga Indonesia regularly test the water quality for worker housing, compared against standard as per "Peraturan Menteri Kesehatan No.32 tahun 2017 tentang Air Bersih":</p> <ul style="list-style-type: none"> <li>Water quality test report for bore well water in Perlarian POM worker housing "Laporan Hasil Uji PT. Mutuagung Lestari Medan No.0817/AB/MDN/X/22" dated 24 October 2020. Water sample taken 4 October 2020. Test result:</li> </ul> <table border="1" data-bbox="1131 614 1944 1386"> <thead> <tr> <th>Parameter</th> <th>Test Result</th> <th>Standard*</th> </tr> </thead> <tbody> <tr><td>Turbidity</td><td>0.89 NTU</td><td>25 NTU</td></tr> <tr><td>Color</td><td>1.25 TCU</td><td>-</td></tr> <tr><td>Total Dissolved Solid</td><td>111 mg/L</td><td>1000 mg/L</td></tr> <tr><td>Taste</td><td>No taste</td><td>No taste</td></tr> <tr><td>Odor</td><td>No odor</td><td>No odor</td></tr> <tr><td>Total Coliform</td><td>9/100 mL</td><td>50 /100 mL</td></tr> <tr><td><i>E. Coli</i></td><td>&lt;1.6/100 mL</td><td>0/100 mL</td></tr> <tr><td>pH</td><td>6.94</td><td>6.5 – 8.5</td></tr> <tr><td>Ferrit</td><td>0.16 mg/L</td><td>1 mg/L</td></tr> <tr><td>Fluoride</td><td>&lt;0.0062 mg/L</td><td>1.5 mg/L</td></tr> <tr><td>Hardness (CaCO<sub>3</sub>)</td><td>29.6 mg/L</td><td>500 mg/L</td></tr> <tr><td>Manganese</td><td>&lt;0.0064 mg/L</td><td>0.5 mg/L</td></tr> <tr><td>Nitrate, as N</td><td>0.086 mg/L</td><td>10 mg/L</td></tr> <tr><td>Cyanide</td><td>&lt;0.010 mg/L</td><td>1 mg/L</td></tr> <tr><td>Detergent</td><td>0.038 mg/L</td><td>0.05 mg/L</td></tr> <tr><td>Arsenic</td><td>&lt;0.0041 mg/L</td><td>0.05 mg/L</td></tr> <tr><td>Cadmium</td><td>0.014 mg/L</td><td>0.005 mg/L</td></tr> <tr><td>Chromium</td><td>0.05 mg/L</td><td>0.05 mg/L</td></tr> <tr><td>Selenium</td><td>&lt;0.005 mg/L</td><td>0.01 mg/L</td></tr> <tr><td>Zinc</td><td>0.22 mg/L</td><td>15 mg/L</td></tr> <tr><td>Sulphate</td><td>7.88 mg/L</td><td>400 mg/L</td></tr> <tr><td>Lead</td><td>&lt;0.0016 mg/L</td><td>0.05 mg/L</td></tr> </tbody> </table>	Parameter	Test Result	Standard*	Turbidity	0.89 NTU	25 NTU	Color	1.25 TCU	-	Total Dissolved Solid	111 mg/L	1000 mg/L	Taste	No taste	No taste	Odor	No odor	No odor	Total Coliform	9/100 mL	50 /100 mL	<i>E. Coli</i>	<1.6/100 mL	0/100 mL	pH	6.94	6.5 – 8.5	Ferrit	0.16 mg/L	1 mg/L	Fluoride	<0.0062 mg/L	1.5 mg/L	Hardness (CaCO <sub>3</sub> )	29.6 mg/L	500 mg/L	Manganese	<0.0064 mg/L	0.5 mg/L	Nitrate, as N	0.086 mg/L	10 mg/L	Cyanide	<0.010 mg/L	1 mg/L	Detergent	0.038 mg/L	0.05 mg/L	Arsenic	<0.0041 mg/L	0.05 mg/L	Cadmium	0.014 mg/L	0.005 mg/L	Chromium	0.05 mg/L	0.05 mg/L	Selenium	<0.005 mg/L	0.01 mg/L	Zinc	0.22 mg/L	15 mg/L	Sulphate	7.88 mg/L	400 mg/L	Lead	<0.0016 mg/L	0.05 mg/L	
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6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>Field visit to housing area of Perlabian Estate and Tolan Estate and interview with the housewives in the premise. Audit team found</p> <ul style="list-style-type: none"> <li>• Company works together with employee cooperative in provision of rice, as part of in-kind benefit for worker. Koperasi Serba Usaha OMI is distributing rice for all workers.</li> <li>• Company allows food seller to enter the housing compound.</li> </ul> <p>Nearest market selling staple food, vegetables, meat, fish located 1km from Perlabian Estate (Lohsari Village) and 2km from Tolan Estate.</p>	Complied			
6.2.6	<p>A DLW is paid to all workers in accordance with applicable regulations, including workers who work on a piece rate/quota basis, the calculation of which is based on a quota that can be achieved during regular working hours.</p> <p>- Minor compliance -</p>	<p>Unit of certification has prepared the prevailing wage calculation. The company referred to RSPO Guidance for Implementing Decent Living Wage. Indicator that taken into calculation the component:</p> <ul style="list-style-type: none"> <li>- Reference family size (incl. Total Fertility Rate/TFR and Child Mortality Rate/CMR – Indonesia year 2020)</li> <li>- Full time equivalent per Family (incl. Labor Force Participation Rate/LFPR, Unemployment rate, People Working Part Time – Indonesia year 2020). <i>Labour Participation Force Rate for Indonesia, year 2020 at 69.32% (BPS); Unemployment Rate for Indonesia, year 2020 at 4.99% (BPS); People Working Part Time for Indonesia, year 2020 at 23.74% (BPS).</i> Full Time equivalent per family at 1.5802.</li> <li>- Food cost (with 2,100 calories, footnote 19 RSPO Guidance on Implementing DLW) and noted company provided in kind benefit, rice</li> <li>- Housing cost at 0 (provided by company)</li> </ul>	Complied			

		<ul style="list-style-type: none"> <li>- Non-Food Non-Housing cost (electricity, clean water, medical treatment, education, school children transportation cost – provided by company)</li> <li>- Mandatory deduction (from tax and worker insurance/BPJS ketenagakerjaan)</li> </ul> <p>Sample of DLW calculation in 2023, as follow:</p> <ul style="list-style-type: none"> <li>- Minimum wage refer to Sumatera Utara’s Governor Decree No. 188.44/1013/KPTS/2022 dated 7 December 2022 concerning Determination of the Minimum Wage for Labuhanbatu Selatan Regency in 2023. In the decision document stated that the minimum wage for Labuhanbatu Selatan Regency is Rp. 3,152,341.69/month (the implementation of minimum wage 2023 will applied in March 2023 with accumulative period January – February 2023).</li> <li>- Gross Living Wage at IDR 4,962,525</li> <li>- Prevailing wage at IDR 4,999,525</li> <li>- Gap at IDR 37,306 (positive)</li> </ul>	
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**PROCEDURAL NOTE:**

The RSPO has published guidelines on the calculation of Decent Living Wage (DLW) in June 2019. Since Indonesia does not have DLW benchmark yet, the RSPO Secretariat will conduct a DLW benchmark study in accordance with the Global Living Wage Coalition (GLWC) and Indonesian laws and regulations.

In the meantime, until DLW benchmark for Indonesia is endorsed by the RSPO, the unit of certification carries out interim measures that was published by RSPO (dated 11 November 2019), including:

1. Payment of minimum wages in accordance with applicable regulations
2. Assessment of wages paid (prevailing wages) and in-kind benefits.

Once the DLW benchmark is available, this procedural note is no longer applicable.

6.2.7	<p>Permanent fulltime employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.</p> <p>- Minor compliance -</p>	<p>Unit of certification has a policy to only hired permanent workers. Temporary worker (PKWT) applied only for the new worker under probation.</p> <p>For temporary or seasonal jobs, unit of certification using third parties/outsourcer. For example, replanting activity and upkeep in immature area. Unit of certification using workers cooperation namely Koperasi Jasa PT Tolan Tiga Indonesia under the working agreement dated 2 January 2023.</p> <p>Until this audit, there are 128 seasonal workers under the Koperasi Jasa PT Tolan Tiga Indonesia in two estates which work as upkeep in immature. Usually for manual circle weeding, planting legumes or transplanting the palm trees.</p> <p>According to the interview with the random worker obtain information that there is a working agreement between the Koperasi Jasa PT Tolan Tiga Indonesia with respective workers related to the job type, wage, working hour, insurance and end of contract. They has been paid in accordance with the agreement and no negative issues until this audit.</p>	Complied
<p><b>Criteria 6.3:</b> 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	<p><b>(C)</b> A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification has a policy related to freedom of association set in Policy No. QMM-40-01-P13 (Freedom of Association Policy) dated 1 March 2014. The policy stated that "the company recognizes the role of lawful and independent workers and employees' representative organizations in creating a constructive working environment".</p> <p>Based on interview with Labour Union (Serikat Pekerja Tolan Tiga Mandiri - SPTTM) obtained information that the company's policy above has been disseminated in Bahasa Indonesia to all of workers during morning briefing or through the signboard that installed in</p>	Complied

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		public area (office, housing complex, store and morning briefing station). Through the public consultation with Labour Agency of Labuhanbatu Selatan Regency also informed that the industrial relationship going well without any dispute or grievance.	
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. - Minor compliance -	Based on interview with estate/mill manager and labour union representatives informed that the meeting between management and worker representatives has been held in a monthly basis. For example, sighted minute of meeting in Perlabian POM and Perlabian Estate on 20 January 2023, attended by 15 participants. All the document related to the meeting available in Bahasa Indonesia.	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. - Minor compliance -	Based on interview with estate/mill manager and labour union representatives informed that the meeting between management and worker representatives has been held in a monthly basis. There is no interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.	Complied
<b>Criteria 6.4:</b> 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. - Minor compliance -	PT. Tolan Tiga Indonesia – subsidiary of SIPEF has the integrated commitment related to policy for the protection of children. Those commitment can be seen in their website <a href="https://www.sipef.com/sipef-indonesia/sustainability/policies/child-labour-policy/">https://www.sipef.com/sipef-indonesia/sustainability/policies/child-labour-policy/</a> or posted in some sign board in public area such as estate/mill office, store, raw call station and housing complex. Based on the company statement in their website that stated, "PT Tolan Tiga Indonesia believes that children should have the right to education and a healthy life, and is committed to ensuring that children, under the age of 18 years, are not employed by the Company for any work-related purpose".	Complied

		According to the document verification, there is no underage worker in PT Tolan Tiga Indonesia. During the recruitment process, human resources staff will make sure all the candidates comply with the age requirement.	
6.4.2	<p><b>(C)</b> 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>- Critical (Major) compliance -</p>	<p>According to the document verification (employee masterlist) , there is no underage worker in PT Tolan Tiga Indonesia. During the recruitment process, human resources staff will make sure all the candidates comply with the age requirement.</p> <p>Based on employee master document as per February 2023, there is no workers under 18 years. The same information also obtained during interview with the workers in estate or mill.</p>	Complied
6.4.3	<p><b>(C)</b> Young person maybe employed only for non-hazardous work with protective restrictions in place for that work.</p> <p>- Critical (Major) compliance -</p>	<p>As outlined in indicator 6.4.1, The unit of certification has a policy on the Prohibition of Child Labor as outlined in the company's "Child Labor Policy" dated 27 March 2019. The policy stated that "PT Tolan Tiga Indonesia – Perlabian POM is committed not to employ children under 18 years of age, and anything related to work, supports the laws of the Republic of Indonesia and other agreements including the 1999 ILO Child Labor Convention".</p> <p>Based on verification of worker documents for period February 2023 in each unit (Estate and Mill), there are no workers who are less than 18-year-old when hired as workers or worked at hazardous area.</p> <p>Based on field visit and selected random sample worker, no worker less than 18-years-old during interview.</p>	Complied
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>- Minor compliance -</p>	<p>According to information collected from representative of worker union Serikat Pekerja Tolan Tiga Mandiri/SPTTM and workers in field during stakeholder consultation, showed that they have understood company policies to prohibit the use of child labour in all types of company operational activities.</p>	Complied

		<p>Based on the verification document shows that the management has disseminated this policy as follows:</p> <ul style="list-style-type: none"> <li>• Posted the policy under the Principal Director signed in the information board in each unit mill/estate</li> <li>• Policy dissemination for the internal workers during morning briefing. As informed by the workers it conducted almost every morning briefing.</li> <li>• Dissemination to external parties such as Koperasi Jasa PT. Tolan Tiga Indonesia on 23 January 2023.</li> </ul> <p>Until this audit, there is no evidence of violation on this policy.</p>	
<p><b>Criteria 6.5:</b> There is no harassment or abuse in the workplace, and reproductive rights are protected.</p>			
<p>6.5.1</p>	<p><b>(C)</b> A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.          - Critical (Major) compliance -</p>	<p>Unit of certification has a policy on prevention of sexual harassment/ violence as outlined in policy No. QMM-40-01-P10, Rev 1 (Sexual Harassment Policy) dated 27 March 2019. The policy stated that <i>"PT Tolan Tiga Indonesia supports a strict implementation of the laws and regulations of the Republic of Indonesia in punishing sexual harassment"</i>.</p> <p>Based on the verification document shows that the management has disseminated this policy as follows:</p> <ul style="list-style-type: none"> <li>• Posted the policy under the Principal Director signed in the information board in each unit mill/estate</li> <li>• Policy dissemination for the internal workers during morning briefing. As informed by the workers it conducted almost every morning briefing.</li> <li>• Dissemination to external parties such as Koperasi Jasa PT. Tolan Tiga Indonesia on 23 January 2023</li> </ul> <p>Based on interview with sample of female workers and Gender Committee representative during this audit, it is clearly that they have</p>	<p>Complied</p>



		understood the company's policies on prevention of sexual harassment.	
6.5.2	<p><b>(C)</b> 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>- Critical (Major) compliance -</p>	<p>Unit of certification has a policy on protection of reproductive rights as outlined in policy No. QMM-40-01-P11, Rev 1 (Protection of Reproductive Rights Policy) dated 27 March 2019. The policy stated:</p> <p><i>"To this effect, and within the laws and regulations of the Republic of Indonesia, PT Tolan Tiga Indonesia will:</i></p> <ol style="list-style-type: none"> <li><i>a. Ensure that couples and individuals seeking medical services related to reproductive and sexual health are accommodated.</i></li> <li><i>b. Ensure that couples or individuals can freely decide when and how many children they want and are guaranteed the right to information on conception.</i></li> </ol> <p>Based on the verification document shows that the management has disseminated this policy as follows:</p> <ul style="list-style-type: none"> <li>• Posted the policy under the Principal Director signed in the information board in each unit mill/estate</li> <li>• Policy dissemination for the internal workers during morning briefing. As informed by the workers it conducted almost every morning briefing.</li> </ul> <p>Based on interview with sample of female workers and Gender Committee representative, it is clearly that company are respectful on protection of reproductive rights. For example, the women worker got 2 days off during their period and 3 months maternity leave. Other than that, pregnant or breastfeeding workers disallowed to work with chemical to ensure zero chemical risk on their baby.</p>	Complied
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.	Based on document verification obtained that only 2 new mothers working under the Perlabian POM and Tolan Estate. Unit of certification has a policy to give the new mothers to breastfeeding their babies during working hour.	Complied

	<p>- Minor compliance -</p>	<p>During this audit, the auditor has interviewed both and gathered information that the policy has been well implemented. The first new mother who work in Perlabian POM stated that due to she lives in the village outside the plantation complex which is taking 20 – 25 minutes travelling, taking into consideration her safety, she decided to do pumping her breastfeed in office.</p> <p>The other one who is the nurse in Tolan Estate has give enough time to back home to breastfeeding. Usually, she takes only one time breastfeeding on 10.00 – 11.00</p> <p>Company has provide basic medical service for expecting mother:</p> <ul style="list-style-type: none"> <li>- min. 4 times maternity check-up for pregnant women,</li> <li>- identification of high risk expecting mother “resiko tinggi” and referral to better hospital/medical facility,</li> <li>- provision of trained midwife and paramedic in company clinic for delivery/labour process,</li> <li>- basic (mandatory) vaccination program for baby/toddler in cooperation with health center (Puskesmas), mother and baby check up every month in “Kartu Kesehatan Ibu &amp; Anak” for the first six months.</li> </ul>	
<p>6.5.4</p>	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, as long as the complaint is supported with adequate information, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia has defined the procedure of “Prosedur Membuat Keluhan” (no change in grievance handling mechanism) equipped with flowchart:</p> <ul style="list-style-type: none"> <li>• Stakeholder made grievance (through email or directly)</li> <li>• Estate Manager respond to grievance and sign agreement</li> <li>• GM Human Resource form mediation forum</li> <li>• GM Human Resource discuss to seek solution (within 30 days) and then sign agreement</li> </ul>	<p>Complied</p>

		<ul style="list-style-type: none"> <li>• Mediation/tripartite forum giving recommendation to both parties and sign agreement.</li> </ul> <p>The procedure has communicated to interested parties (local community and internal workers).</p> <p>Data verified during ASA 2.3 – year 2023:</p> <ul style="list-style-type: none"> <li>• In Perlabian Estate, there no grievance recorded in 2023. And in 2022 there was 4 grievances. Example: dated 10 October 2022 from Mr D****, regarding request housing renovation, no: 38B, Responded by Field Head Assistant on same date (on 10 October 2022), status: Septic tank repair completed</li> <li>• Tolan Estate, since 2022 there was 31 grievances recorded. Example: dated 24 December 2022, from Mr Adi Syahputra, house number 33B, regarding repaired the door at bathroom. Responded by Field Head Assistance (on 24 December 2022). Status: completed followed up.</li> </ul>	
<p><b>Criteria 6.6:</b> No forms of forced or trafficked labour are used.</p>			
<p>6.6.1</p>	<p><b>(C)</b> All work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> <li>• Retention of identity documents or passports;</li> <li>• Payment of recruitment fees;</li> <li>• Contract substitution without worker’s consent</li> <li>• Involuntary overtime;</li> <li>• Lack of freedom of workers to resign</li> <li>• 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</li> <li>• Debt bondage</li> <li>• Withholding of wages</li> </ul>	<p>As outlined in criteria 3.5, all the recruitment procedures have been well-implemented. The document is available in each unit and kept by unit head clerk and human resources North Sumatera Region.</p> <p>Based on interview with the labour union representatives and random worker itself, there is no negative issues during the recruitment procedures such as:</p> <ul style="list-style-type: none"> <li>• Retention of identity documents or passports – sampled worker interviewed stated they hold on their ID card; no ID document holding by company;</li> <li>• Payment of recruitment fees – sampled worker interviewed stated they pay nothing during job application process;</li> <li>• Contract substitution without worker’s consent – sampled worker interview stated they work as agreed during job application</li> </ul>	<p>Complied</p>

	<p>- Critical (Major) compliance -</p>	<p>process. However company give consideration and ask for worker consent when transferring the worker to another task;</p> <ul style="list-style-type: none"> <li>• Involuntary overtime – sampled worker interview stated they work normal 7 working hour per day. Aside from the normal working hour, they allocated with overtime rate;</li> <li>• Lack of freedom of workers to resign – worker can resign anytime;</li> <li>• 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 – sampled worker interview stated there is no penalty when they resign. Worker can resign anytime.</li> <li>• Debt bondage – sampled worker interview stated if they have debt, it will be stated in payslip. The debt (note: loan/credit from employee cooperative) deduct from the worker salary per month. The deduction amount agreed between cooperative and individual worker;</li> <li>• Withholding of wages – sampled worker interview stated their salary paid every month and no withholding by company.</li> </ul> <p>Most of workers came from local communities or local province. There is no migrant workers exist.</p>	
<p>6.6.2</p>	<p><b>(C)</b> Where temporary (Specified Time Work Agreement/PKWT) or migrant workers are employed, a specific labour policy and procedures are established and evidence of implementation is available.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification has a policy to only hired permanent workers. Temporary worker (PKWT) applied only for the new worker under probation.</p> <p>PT. Tolan Tiga Indonesia refer to SOP Recruitment for PKWT/FL (Non-Staff) No.HRD-01-03/12-12-2022/Rev.3 dated 3 February 2023. The procedure stipulated PKWT cannot be recruited for main work such as harvesting and processing.</p> <p>For temporary or seasonal jobs, unit of certification using third parties/outsourcer. For example, replanting activity and upkeep in immature area. Unit of certification using workers cooperation namely</p>	<p>Complied</p>

		<p>Koperasi Jasa PT Tolan Tiga Indonesia under the working agreement dated 2 January 2023.</p> <p>Until this audit, there are 128 free labours under the Koperasi Jasa PT. Tolan Tiga Indonesia in two estates which work as upkeep in immature. Usually for manual circle weeding, planting legumes or transplanting the palm trees.</p> <p>According to the interview with the random worker obtain information that there is a working agreement between the Koperasi Jasa PT. Tolan Tiga Indonesia with respective workers related to the job type, wage, working hour, insurance and end of contract. They have been paid in accordance with the agreement and no negative issues until this audit.</p>	
<p><b>Criteria 6.7:</b> The unit of certification ensures that the working environment under its control is safe and without undue risk to health.</p>			
<p>6.7.1</p>	<p><b>(C)</b> The responsible person(s) for H&amp;S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia established Occupational Health and Safety Policy No.QMM-40-01-P04/27-03-2019 dated 27 March 2019 procedure for OHS under document of Occupational Health and Safety Manual for second edition – 2019, published date 13 March 2019.</p> <p>To control the implementation of OHS, each unit has OHS committee that registered in local Labour Agency (Labuhanbatu Selatan Regency) where the secretary of the OHS Committee is an OHS expert as required by the Indonesian laws.</p> <p><b>Perlabian POM</b></p> <p>Until this audit, the OHS committee has submitted the amendment of OHS Committee structure on 25 January 2023.</p> <p>Unit of certification can show the OHS Expert certificate on behalf of Atmadian Pratama is still in the process according to a statement from PT. Safindo Raya No. 414/KETSR-MDN/XI/2022 dated 12 November 2022 which stated that 3 staff of PT. Tolan Tiga Indonesia had</p>	<p>Complied</p>

		<p>completed the OHS Expert training which was held on 31 October – 12 November 2022.</p> <p><b>Perlabian Estate &amp; Tolan Estate:</b></p> <p>Based on the Decree of the Head of the Labuhanbatu Selatan Regency Manpower Office No. KEP. 03/P2K3/Naker/II/2023 concerning Ratification of the Occupational Safety and Health Advisory Committee (P2K3) in the Company. Secretary of OHS Expert on behalf of Eldira Fatia Barus.</p> <p>OHS Expert certificate on behalf of Eldira Fatia Barus in accordance with the Decree of the Minister of Manpower of the Republic of Indonesia No: 5/7049/AS.01.03/VI/2022 dated 24 June 2022 concerning the Appointment of a Public Occupational Safety and Health Expert. Valid until 24 June 2025.</p>	
6.7.2	<p>Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>Unit of certification has prepared the procedure of accident and emergency as per document of Incident Report, no: OHS-01-08, issued date 4 February 2019 version 0.</p> <p>Steps to Report Incidents:</p> <ol style="list-style-type: none"> <li>1. Applies to all accidents, diseases and incidents that occurs</li> <li>2. The initial data that must be given if an incident occurs are: <ul style="list-style-type: none"> <li>• Date and time occur</li> <li>• Location of the incidents</li> <li>• Name and or number of victims</li> <li>• Activity at the time of incidents</li> <li>• The is injury or death</li> </ul> </li> </ol>	Complied

		<p>Procedure of emergency response No: OHS-03-01-2020/Rev.0, possible emergencies include:</p> <ul style="list-style-type: none"> <li>• Natural disasters (floods, earthquakes, storms, volcanoes, etc)</li> <li>• Fire at the mill</li> <li>• Toxic gas leak</li> <li>• Chemicals spills, waste, CPO</li> <li>• Explosion in fuel tank</li> <li>• Civil security disturbances (bomb threats, robberies, demonstrates, riots)</li> <li>• Workplace violence that results in physical injury and trauma</li> </ul> <p>Unit of certification has appointed first aider in each unit. Usually, the first aider also the field supervisor in mill and estates. Sighted the record of first aider refreshment training on 28 January 2023 that attended by 56 field supervisors from mill and estates.</p> <p>Latest, there is a record of fire drill simulation in estate on 16 January 2023 that attended by emergency team from each estates.</p>	
6.7.3	<p><b>(C)</b> Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>Based on field visit, all the operational activity has been supported with the OHS campaign material such as PPE’s sign board, appropriate safety tools, PPE’s or regular briefing of OHS procedure.</p> <p>Unit of certification have provided training related to OHS and PPE in accordance with the result of risk assessment. The PPE distribute regularly or incidentally. During the audit, the auditor team has verify the PPE distribution data in Perlavian POM as follow:</p> <ul style="list-style-type: none"> <li>• Record of handover of PPE (safety shoes) for mill workers for foreman in processing, engine room operator – dated 26 September 2022</li> <li>• Record of handover of PPE (earmuff) for mill assistant, e.g: dated 3 July 2022</li> </ul>	Complied

		<ul style="list-style-type: none"> <li>Record of handover of PPE (black color respirator), 11 March 2022</li> </ul> <p>Incidentally, if damaged, the workers can immediately apply for a replacement. For example, replacement of safety shoes on behalf of Ahmad Safi'i (water treatment station) on 9 January 2023, welding gloves on behalf of Makhyarudin (loading ramp) on 23 February 2023, ear plugs on behalf of Joko Santoso (press station) on 21 February 2023.</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>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia – Perlabian POM provide all workers will medical care, and covered by accidents insurance, the statement as mentioned in Memorandum No: 436/MED-CIR/XII/2015, dated 2 December 2015 was signed by Company Doctor.</p> <p>Based on interview with sample workers during field visit and consultation with labor union, they were stated all workers are provided with medical care and accident under BPJS Kesehatan and PBJK Ketenagakerjaan. An accident insurance is covered under "BPJS Ketenagakerjaan" with Accident and Life Program (JKK and JK).</p> <p>According to Employee Database February 2023:</p> <ul style="list-style-type: none"> <li>Perlabian POM: total employees covered by accident insurance (BPJS Ketenagakerjaan) is 93 employees.</li> <li>Perlabian Estate: total employees covered by accident insurance (BPJS Ketenagakerjaan) is 621 employees.</li> <li>Tolan Estate: total employees covered by accident insurance (BPJS Ketenagakerjaan) is 428 employees.</li> </ul>	Complied
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia has shown the record of injuries using lost time accident (LTA) metrics as in "Rekapitulasi Kejadian Kecelakaan Kerja- LTA" year 2022</p>	Complied



		<ul style="list-style-type: none"> <li>• Perlabian POM, there was 2 accidents reported year 2022, lost time accidents were 18 mandays.</li> <li>• Tolan Estate, year 2022 there was an accident reported, lost time is 10 mandays.</li> </ul> <p>All the accidents have followed up with investigation record and recommendation. The investigation has completed with accident insurance claims records. Those cases already reported and claim to accident insurance services (BPJS Ketenagakerjaan).</p>	
<p><b>Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.</b></p>			
<p><b>Criteria 7.1:</b> Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.</p>			
<p>7.1.1</p>	<p><b>(C)</b> IPM plans are implemented and monitored to ensure effective pest control.          - Critical (Major) compliance -</p>	<p>Integrated Pest Management plan in Perlabian Estate is evident, as titled "<i>Program Pengendalian Hama Terpadu 2023</i>", established 11 January 2023. The program consist of Monitoring of installed barn owl box in monthly basis; repair of broken barn-owl box; supplying of barn-owl box; planting of beneficial plant (<i>Turnera subulata</i>, <i>Antigonon</i> and <i>Cassia</i> sp), Nursery and upkeep beneficial plant (<i>Turnera subulatta</i>, <i>Cassia tora</i> and <i>Antigonon leptopus</i>) in monthly basis; identification of beneficial plant available on the field every quarter; pest and disease census in monthly basis; <i>Ganoderma</i> monitoring in 6 monthly basis; monitoring of <i>Sycanus</i> in monthly basis; release of <i>Sycanus</i> in two monthly basis.</p> <p>Realization of Integrated Pest Management for period 2022 was documented, e.g. monitoring of barn-owl box period January to December 53 unit, November 51 unit and December 49 unit; planting of beneficial plant October 3,050 m, November 2,950 m; December 2,550 m; nursery of beneficial plant October 2,800 plants; November 3,000 plants; December 5,000 plants; upkeep of beneficial plant October 218.35 Ha, November 253.52 Ha, December 229.70 Ha;</p>	<p>Complied</p>

		identification of beneficial plant 4,447 Ha; pest and disease census; Ganoderma census and treatment; monitoring and release of <i>Sycanus</i> . During the field visit, the auditor team has observed the barn owl box installation in Division III Perlabian Estate and interview the leaf eat caterpillar census team. Based on the interview obtained information that leaf eat caterpillar infestation still under the economical threshold.													
7.1.2	Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented. - Minor compliance -	The company only uses natural predators namely <i>Tyto alba</i> and <i>Sycanus dichotomus</i> in pest control efforts. Both predators are not recorded in invasive species according to the information listed on the website <a href="http://www.cabi.org">www.cabi.org</a> on in global invasive species database <a href="http://www.iucngisd.org/gisd/search.php">http://www.iucngisd.org/gisd/search.php</a> .	Complied												
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities. - Minor compliance -	Based on document verification, interview and field observation obtained information that there is no record use of fire for pest control in both estate.	Complied												
<b>Criteria 7.2:</b> Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.															
7.2.1	<b>(C)</b> Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised. - Critical (Major) compliance -	<p>The unit of certification has recorded list of herbicides used, completed with active ingredient, WHO class, trademark, target, registration number and license's expiry date. The company uses selective products and application methods that are specific to the target pest, weed or disease are prioritised.</p> <table border="1"> <thead> <tr> <th>Trademark</th> <th>Active Ingredient</th> <th>WHO Class</th> <th>Target</th> <th>Registration Number</th> <th>Expiry date</th> </tr> </thead> <tbody> <tr> <td>Smart AS</td> <td>486 Isopropil amina glifosat 486 g/l</td> <td>U</td> <td>Grasses weed</td> <td>RI.010301199 71313</td> <td>12/11/2023</td> </tr> </tbody> </table>	Trademark	Active Ingredient	WHO Class	Target	Registration Number	Expiry date	Smart AS	486 Isopropil amina glifosat 486 g/l	U	Grasses weed	RI.010301199 71313	12/11/2023	Complied
Trademark	Active Ingredient	WHO Class	Target	Registration Number	Expiry date										
Smart AS	486 Isopropil amina glifosat 486 g/l	U	Grasses weed	RI.010301199 71313	12/11/2023										

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		Becano 500 SL	indaziflam	III	wood	RI.01030120124279	14/01/2027
		Basta 150 SL	Amonium glufosinat 150 g/l	III	Grass weed, broad leaf	RI.01030119921113	12/11/2023
		Supremo	Isopropilamina glifosat 480 g/l	U	Grasses weed	RI.01030120021712	27/06/2027
		Metsulindo 20 WP	Metil metsulfuron 20%	U	Ferns, Broad Leaf, Sedges	RI.01030119991484	11/05/2026
		Garlon Mix 333/17	Aminopiralid potassium 17 g/l	III	<i>Tetracera indica, Melastoma malabatricum, Clidemia hirta, Lantana camara</i>	RI.01030120155148	31/01/2025
		Starane 290 EC	Fluroksipir 290 g/l	U	Broad leaf	RI.0103011988854	12/11/2023
		*Starthene 75 WDG	Acephate 75%	III	Bagworm, nettle caterpillar	RI.01010120072983	08/08/2022
		Marathon 500 SL	Dimehypo 500 gr/L	II	<i>bagworm</i>	RI.01010120103769	11/06/2025
		Tikumin	Kumatetralil 0.0375 %	IV	Rat control	RI.0112012004670	30/09/2024

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		<table border="1"> <tr> <td data-bbox="1131 360 1288 464">Photene 97 WG</td> <td data-bbox="1288 360 1438 464">Asefat 97%</td> <td data-bbox="1438 360 1520 464">III</td> <td data-bbox="1520 360 1664 464"><i>Bagworm, caterpillar, apogonia</i></td> <td data-bbox="1664 360 1834 464">RI.010101201 24498</td> <td data-bbox="1834 360 1953 464">16/04/2023</td> </tr> <tr> <td data-bbox="1131 464 1288 568">Dipel SC</td> <td data-bbox="1288 464 1438 568">Bacillus thuringiensis 16000 lu/mg</td> <td data-bbox="1438 464 1520 568">U</td> <td data-bbox="1520 464 1664 568"><i>Thosea, Bagworm</i></td> <td data-bbox="1664 464 1834 568">RI.010101201 86178</td> <td data-bbox="1834 464 1953 568">23/01/2024</td> </tr> </table> <p><i>Note: * the last application of Starthene July 2022, the company does not use the pesticides anymore.</i></p> <p>During field visit to spraying of Perlavian Estate using material Glyphosate 1 L/Ha, verified that spraying worker are only use glyphosate.</p>	Photene 97 WG	Asefat 97%	III	<i>Bagworm, caterpillar, apogonia</i>	RI.010101201 24498	16/04/2023	Dipel SC	Bacillus thuringiensis 16000 lu/mg	U	<i>Thosea, Bagworm</i>	RI.010101201 86178	23/01/2024	
Photene 97 WG	Asefat 97%	III	<i>Bagworm, caterpillar, apogonia</i>	RI.010101201 24498	16/04/2023										
Dipel SC	Bacillus thuringiensis 16000 lu/mg	U	<i>Thosea, Bagworm</i>	RI.010101201 86178	23/01/2024										
7.2.2	<p><b>(C)</b> 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>- Critical (Major) compliance -</p>	<p>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 available, documented in "Rekapitulasi Pemakaian Herbisida dan Insektisida per Bulan, Tahun 2022".</p> <p>E.g. Supremo; active ingredient <i>Isopropilamina glifosat</i> 480 g/l; LD50 oral &gt;5000 mg/kg; LD50 dermal &gt;2000 mg/kg; area treated 2,170.27 Ha; amount of active ingredients applied per Ha 978.68 gr/Ha and number of applications 3 rounds per year.</p>	Complied												
7.2.3	<p><b>(C)</b> Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>Use of pesticide are minimized as part of the plan, and in accordance with IPM Plans, there are no pesticide application outside of the targeted species and planned intervals. Pesticides are only used to reduce/eliminate existing pest, which has exceeded the economic threshold.</p> <p>Several increase of pesticide uses are occurred, e.g. Garlon in Perlavian Estate for period September 2022, as effort to improve area condition. Justification have been given by Estate Manager.</p>	Complied												

7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines.</p> <p>- Minor compliance -</p>	<p>Based on document verification, interview and field observation obtained information that there is no prophylactic use of pesticides.</p>	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. The due diligence refers to:</p> <p>- Minor compliance -</p> <p>7.2.5a Judgment of the threat and verify why this is a major threat.</p>	<p>Based on goods in and goods out data in pesticide store, obtained information that the certificate holder used some kind of pesticide (different active ingredients). There is only <i>paraquat diklorida</i> that listed as WHO Class II (Moderately Hazardous). As described in this indicator, the company no longer using <i>paraquat diklorida</i> since November 2019.</p> <p>There is no use of other pesticide class 1A and 1B until the audit.</p>	Complied
	7.2.5b Why there is no other alternative which can be used.	<p>According to IPM procedures, certificate holder always using biological approach in order to monitoring pest attack. For example, estate using <i>Tyto alba</i> to monitoring rat infestation than using rodenticide or using <i>Sycanus dichotomus</i> as a caterpillar predator.</p>	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	<p>There is no use of pesticide in the unit of certification that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.</p>	
	7.2.5d Process to limit the negative impacts of the application.	<p>There is no use of pesticide in the unit of certification that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.</p>	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	<p>There is no use of pesticide in the unit of certification that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.</p>	

<p>7.2.6</p>	<p><b>(C)</b> Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.          - Critical (Major) compliance -</p>	<p>All Estate (Perlabian and Tolan Estate) have provided basic training related to pesticide, understanding material safety data sheet/MSDS, limited pesticide training, emergency condition training and first aid training.          Other than that, unit of certification also provided the appropriate PPE for them as follows:</p> <ul style="list-style-type: none"> <li>• Standard PPE for sprayer: masker, apron, rubber glove, rubber boot.</li> <li>• Standard PPE for chemical mixer/chemical storekeeper: faceshield, masker, apron, rubber glove, safety boot.</li> </ul> <p>All the pesticide applicator has attended regular training to ensure they always follow chemical application procedures and guidelines. Sighted the record of training on 16 January 2023 in Perlabian Estate who attended by 15 pesticide applicators.</p>	<p>Complied</p>
<p>7.2.7</p>	<p><b>(C)</b> Storage of all pesticides in accordance with recognized best practices.          - Critical (Major) compliance -</p>	<p>Based on field visit to chemical storage at Perlabian and Tolan Estate, sighted that all pesticides are kept securely in accordance with recognized best practices. The storage for all pesticide is in good condition. A standard storage system appears to be implemented across the unit of certification. The storage is equipped with sufficient air ventilation to provide air circulation. Hazard signs, emergency shower, secondary containment, spill kit, appropriate PPE (overall, face shield, impermeable rubber gloves, apron, and mask) are available and ready for use.          Working instruction for pre-mixing, stacking and pesticide storage are available and updated. Material Safety Data Sheets (MSDS) are available for all chemicals used and available at the mixing areas.</p>	<p>Complied</p>
<p>7.2.8</p>	<p>All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.</p>	<p>All pesticide containers are categorized as Hazardous Waste, that regulated based on SOP of Hazardous and Toxic Waste Materials (No. ENC 01-10/04-03-2019/Rev 1 dated 18 March 2019,</p>	<p>Complied</p>

	<p>- Minor compliance -</p>	<p>The hazardous wastes were stored in permitted temporary hazardous waste storage in every Estate, and transported by permitted transporter truck and company, to the end disposal.</p> <p>Based on field observation in temporary hazardous storages, it is verified that the waste/chemical container have been stored separately in accordance with its characteristics (refer to applicable regulation and/or instruction on the packaging). Waste input and output (disposal by permitted company) has been recorded in waste logbook.</p> <p>The waste management reports have been documented quarterly and reported to Environmental Agency of Labuhanbatu Selatan Regency. The recent report has been submitted electronically on 25 October 2022.</p> <p>It has been observed sample of disposal manifest of pesticide container No. KLHK-1661850989 dated 4 July 2022, amount of 20 kg pesticide containers by PT. Amindy Barokah Sumut.</p>	
<p>7.2.9</p>	<p><b>(C)</b> Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p> <p>- Critical (Major) compliance -</p>	<p>Based on document review, field observation, and stakeholder consultation, it is verified that the certificate holder did not conduct pesticide application aerially.</p>	<p>Not Applicable</p>
<p>7.2.10</p>	<p><b>(C)</b> Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification has conducted the special annual medical surveillance for pesticides operators. MCU was conducted on 20 September 2022 by Company Doctor and Laboratorium Klinik Kesehatan Spesialis Anugerah Ibu – Medan. Data seen:</p> <ul style="list-style-type: none"> <li>Perlabian Estate: MCU for 115 workers (pesticide applicator and its supervisor, fertilizer store workers, tractor operator, heavy weight operator and helper, genset operator, manuring workers). All workers were fit to work.</li> </ul>	<p>Complied</p>

		<ul style="list-style-type: none"> <li>Tolan Estate: MCU for 73 workers (14 pesticide applicator, 2 cifarelli blower operator, 1 fertilizer godown master, 2 tractor operator, 5 heavy weight operator and helper, 2 genset operator, 48 manuring workers). 9 workers listed need to follow up the MCU.</li> </ul> <p>The result of MCU has been socialization to related workers on 3 October 2022, that informed that all workers are fit to work.</p>	
7.2.11	<p><b>(C)</b> No pesticide-related work is carried out by pregnant or breastfeeding women, or people with medical limitations and they are offered other equivalent work alternatives.</p> <p>- Critical (Major) compliance -</p>	<p>Based on interview with workers on handling of pesticides, there was no works with pesticides is undertaken by person under the of 18, pregnant or breastfeeding women or other people that have medical restrictions.</p>	Complied
<p><b>Criteria 7.3:</b> Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p>			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.</p> <p>- Minor compliance -</p>	<p>Unit of certification has determined and implemented waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics. Based on waste management plan document, dated 9 March 2022, there are different kind of treatment of waste, e.g.:</p> <ol style="list-style-type: none"> <li>1. Solid waste and effluent from palm oil mill; e.g. EFB, POME, bunch ash, and solid.</li> <li>2. Solid and sharp waste from clinic; e.g. infectious, catheter, abocath, etc.</li> <li>3. Liquid domestic waste; e.g. black water and grey water. For black water there has been developed septic tank in every housing; for grey water conducted domestic waste management using waste water treatment facility.</li> <li>4. Solid domestic waste; e.g. organic and inorganic waste. Each housing completed with separated waste bin, inorganic waste disposed to the landfill at twice a week; organic waste disposed to</li> </ol>	Complied



		<p>the interrow between oil 0-0palms.</p> <p>5. Hazardous and toxic waste; e.g. used oil, used battery, used oil and fuel filter, ex-chemical containers, used TL, used breaker, used rags, used hand gloves, photocopy toner, printer cartridge.</p> <p>All pesticide and agrochemical containers that produced from Estate and Mill are disposed and store at registered hazardous and toxic waste temporary storage (TPS LB3) which located at Perlabian POM and Tolan Estate.</p> <ul style="list-style-type: none"> <li>• Permit of hazardous and toxic waste temporary storage (TPS LB3) Perlabian Estate as referred No.503/0003/DPMPPTSP-LS/V/2020, dated 8 May 2020, valid for 5 years. Source of waste covering Perlabian POM and Perlabian Estate.</li> <li>• Permit of hazardous and toxic waste temporary storage (TPS LB3) Tolan Estate as referred No.503/0004/DPMPPTSP-LS/V/2020, dated 8 May 2020, valid for 5 years. Source of waste covering Tolan Estate.</li> </ul> <p>Based on visit during this ASA 2_3 to the temporary hazardous and toxic waste storage, the conditions are in accordance with the permits, and the requirements stated in the Decree of the Head of Bapedal No.Kep-01/Bapedal/09/1995. Each housing compound unit has had permitted wastewater treatment installation, to ensure proper disposal of wastewater. This is an important step towards maintaining a healthy living environment and avoiding any potential contamination of the surrounding area.</p> <p>In addition, the unit of certification has also designated a specific location for the disposal of degradable waste. This location has a proper dumping system in place to ensure that the waste is disposed of safely and efficiently. This commitment to responsible waste</p>	
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		<p>management is critical to preserving the environment and minimizing the negative impact of human activities. It also helps to promote sustainable development and responsible resource use.</p>	
<p>7.3.2</p>	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>The unit of certification has taken steps to ensure responsible management of domestic waste from workers' compounds. Inorganic waste, particularly plastic waste, is disposed of in a landfill that is located at Block B14a Division 5 Perlabian Estate and D07 Division 1 Tolan Estate. The disposal of waste in designated landfills helps to prevent the accumulation of waste in the surrounding environment, which could lead to contamination and environmental degradation.</p> <p>Organic waste from the workers' compounds is buried at the backyard of their compound, which is an acceptable method of disposal for this type of waste. This method also helps to minimize the amount of waste that needs to be transported to the landfill.</p> <p>Furthermore, the unit of certification has complied with regulations regarding domestic wastewater management installation. This means that they have implemented proper systems to manage the domestic wastewater generated by workers in the Estates. Based on a field visit to housing compound at Division 2 Perlabian Estate and Division 1 Tolan Estate, it was found that the domestic wastewater management systems had been installed in accordance with the relevant permits.</p> <p><b>Opportunity for Improvement:</b></p> <p>Company has prepared procedure for waste disposal; estate operation in worker housing has separate waste bag for organic and inorganic waste from domestic refusal; landfill prepared far from housing and water source; progress construction wastewater treatment installation demonstrated.</p> <p>Faster follow up on waste segregation by type in Perlabian Estate and Tolan Estate is expected.</p>	<p>OFI</p>

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7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	Based on field visit during this ASA 2_3, there is no use of open fire for waste disposal. Inorganic waste, particularly plastic waste, is disposed of in a landfill that is located at Block B14a Division 5 Perlabian Estate and D07 Division 1 Tolan Estate. Organic waste from the workers' compounds is buried at the backyard of their compound.	Complied
<b>Criteria 7.4:</b> Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented. - Minor compliance -	<p>The unit of certification has established SOP to managed soil fertility in whole plantation area including Scheme Smallholder to gain optimum yield and minimising environmental impact. The SOPs are as follows:</p> <ol style="list-style-type: none"> <li>1. OPM-06-01; dated 02/10/2017; "Pupuk Inorganik" - Inorganic Fertiliser.</li> <li>2. OPM-06-02; dated 02/10/2017; "Pupuk Organik" - Organic Fertiliser.</li> <li>3. OPM-06-03; dated 02/10/2017; "LSU: Penandaan Tanaman" - LSU: Palm Marking.</li> <li>4. OPM-06-04; dated 02/10/2017; "Pengambilan Sampel Daun dan Pelepah" - Leaf Sampling Unit (LSU) and Rachis Sampling Unit (RSU).</li> </ol> <p>The company has conduct Leaf and Rachis Sample analysis, as basic of fertilizer recommendation. Each Estates and Scheme Smallholders conducted fertilizer application based on fertilizer recommendation. Fertilizer application records are documented in "Monthly Manuring Program Sheet".</p> <p>Field visit conducted to fertilizer application activity Perlabian Estate. Type of fertilizer is Muriate of Phosphate (MOP) with dosage 1.50 kg/palms. Fertilizer weighing 1.5 kg in a plastic bag is distributed into each oil palms, then the applicator applied it on the circle.</p>	Complied

		Based on interview and observation, 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.	
7.4.2	<p>Analysis of tissue samples (e.g. leaves) and soil on a regular basis to monitor and manage changes in soil fertility and plant health is documented.</p> <p>- Minor compliance -</p>	<p>Analysis of tissue samples (e.g. leaves) and soil has been conducted regularly in accordance with procedures. Record of the latest analysis as follows:</p> <p>Perlabian Estate:</p> <ul style="list-style-type: none"> <li>The last LSU was on January 2022 and analysed on 16 – 18 March 2022 (refer to Verdant Bioscience report number 10603A1822). Parameter analysed is N, P, K, Mg, Ca, B, Cu and Za.</li> <li>The last SSU was on October 2020 and analysed on 8 April – 14 June 2021 (refer to Verdant Bioscience report number 494071820). Parameter analysed on pH, N total, exchange cations parameter and texture.</li> </ul> <p>Tolan Estate:</p> <ul style="list-style-type: none"> <li>The last SSU was on September 2020 and analysed on 24 May – 7 September 2021 (refer to Verdant Bioscience report number 495071920). Parameter analysed on pH, N total, exchange cations parameter and texture.</li> </ul> <p>The last LSU was on 19 Jan – 16 Feb 2022 and analysed on 21 – 23 March 2022 (refer to Verdant Bioscience report number 10703A1922). Parameter analysed is N, P, K, Mg, Ca, B, Cu and Za.</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.	Nutrient recycling strategy is present at unit of certification. The company using all palm by-products for soil nutrient, such as: EFB and POME (is applied to palm nearby mill) and frond stacking.	Complied

	- Minor compliance -	<p>Permit of POME for land application as per “Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Perizinan Terpadu Satu Pintu Kabupaten Labuhanbatu Selatan No.503/0002/DMPPTSP-LS/2019 tentang Izin Pemanfaatan Air Waste Industri Minyak Kelapa Sawit pada Tanah di Perkebunan Kelapa Sawit PT Tolan Tiga Indonesia” dated 22 May 2019.</p> <p>Record of EFB application Perlabian Estate based on “Realisasi Aplikasi Janjang Kosong 2022” was 34,364 Ton/1.928 Ha and POME 671.293 m3 in area 95,61 Ha.</p> <p>There is no EFB and POME application in Tolan Estate due to distance from mill.</p>	
7.4.4	<p>Records of fertilizer inputs are maintained.</p> <p>- Minor compliance -</p>	<p>Fertilizer recommendation 2022 described the fertilizer need for each Estate. Records of fertilizer inputs are available in “Monthly Manuring Program” for each Division and “Rekapitulasi Penggunaan Fertilizer Tahun 2022” for estate recapitulation.</p> <p>Based on document verification, the type of fertilizer used was Borate, Dolomite, Kieserite, Muriate of Phosphate, NPK, TSP, Urea, Zincorp, Rock Phosphate and <i>Tricoderma</i>.</p>	Complied
<b>Criteria 7.5:</b> Practices minimise and control erosion and degradation of soils.			
7.5.1	<p><b>(C)</b> Maps that identify marginal and fragile soils, including steep sloped land are available.</p> <p>- Critical (Major) compliance -</p>	<p><b>Tolan Estate:</b></p> <p>Refer to Semi Detail Soil Map Tolan Estate Scale 1:30,000 printed in 2009, produced by JH Agriculture Services. Soil type of Tolan Estate consist of Typic Endoaquept: 2% (73 Ha); Typic Kandiuult: 98% (3,553 Ha).</p> <p>Slope Class Map Tolan Estate Scale 1:62,500 printed in 2022. Slope class consist of &lt; 1° (223.97 Ha); 1° - 3° (1,260.78 Ha); 3° - 6° (1,629.08 Ha); 6° - 9° (455.12 Ha); 9° - 25° (103.09 Ha).</p>	Complied

		<p><b>Perlabian Estate:</b>  Refer to Semi Detail Soil Map Perlabian Estate Scale 1:30,000 printed in 2009, produced by JH Agriculture Services. Soil type of Perlabian Estate consist of Typic Endoaquept: 12% (555 Ha); Typic Kandiuult: 88% (4,069 Ha).  Slope Class Map Tolan Estate Scale 1:60,000. Slope class consist of 0° - 2° (2,358 Ha); 2° - 6° (2,266 Ha).  There are no marginal and fragile soils was identified.</p>	
7.5.2	<p>The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations.  - Minor compliance -</p>	<p>Unit of Certification has no steep terrain area. All the replanting area in Perlabian Estate and Tolan Estate is Flat to Undulating.</p>	Complied
7.5.3	<p>New palm oil planting is not conducted on steep terrain in accordance with applicable regulations.  - Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the Unit of Certification have no plan for new development.</p>	Complied
<p><b>Criteria 7.6:</b> 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.</p>			
7.6.1	<p><b>(C)</b> Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations.  - Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development.    <b>Tolan Estate:</b>  Refer to Semi Detail Soil Map Tolan Estate Scale 1:30,000 printed in 2009, produced by JH Agriculture Services. Soil type of Tolan Estate</p>	Complied

		<p>consist of Typic Endoaquept: 2% (73 Ha); Typic Kandiuult: 98% (3,553 Ha).</p> <p>Slope Class Map Tolan Estate Scale 1:62,500 printed in 2022. Slope class consist of &lt; 1° (223.97 Ha); 1° - 3° (1,260.78 Ha); 3° - 6° (1,629.08 Ha); 6° - 9° (455.12 Ha); 9° - 25° (103.09 Ha).</p> <p><b>Perlabian Estate:</b>  Refer to Semi Detail Soil Map Perlabian Estate Scale 1:30,000 printed in 2009, produced by JH Agriculture Services. Soil type of Perlabian Estate consist of Typic Endoaquept: 12% (555 Ha); Typic Kandiuult: 88% (4,069 Ha).</p> <p>Slope Class Map Tolan Estate Scale 1:60,000. Slope class consist of 0° - 2° (2,358 Ha); 2° - 6° (2,266 Ha).</p>	
7.6.2	<p>Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan.</p> <p>- Minor compliance -</p>	<p>Unit of Certification has no steep terrain area. All the replanting area in Perlabian Estate and Tolan Estate is Flat to Undulating.</p> <p>No extensive planting within scope Unit of Certification.</p>	Complied
7.6.3	<p>Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.</p> <p>- Minor compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development.</p> <p><b>Tolan Estate:</b>  Refer to Semi Detail Soil Map Tolan Estate Scale 1:30,000 printed in 2009, produced by JH Agriculture Services. Soil type of Tolan Estate consist of Typic Endoaquept: 2% (73 Ha); Typic Kandiuult: 98% (3,553 Ha).</p>	Complied

		<p>Slope Class Map Tolan Estate Scale 1:62,500 printed in 2022. Slope class consist of &lt; 1° (223.97 Ha); 1° - 3° (1,260.78 Ha); 3° - 6° (1,629.08 Ha); 6° - 9° (455.12 Ha); 9° - 25° (103.09 Ha).</p> <p><b>Perlabian Estate:</b>  Refer to Semi Detail Soil Map Perlabian Estate Scale 1:30,000 printed in 2009, produced by JH Agriculture Services. Soil type of Perlabian Estate consist of Typic Endoaquept: 12% (555 Ha); Typic Kandiuult: 88% (4,069 Ha).</p> <p>Slope Class Map Tolan Estate Scale 1:60,000. Slope class consist of 0° - 2° (2,358 Ha); 2° - 6° (2,266 Ha).</p> <p>PT. Tolan Tiga Indonesia implementing a replanting review in document "Planting Plan Review" whereby each management unit/estate submit documents for review by Sustainability Department to obtain approval for new planting/replanting/conversion. This practice compling information on map of management unit, map of intended area for replanting, soil map including fragile soil, peat depth map (if applicable); topography map; slope class map; map of road-bridge-culvert; map of planned new terrace (as applicable); map of HCV and HCS; environmental list; HIRADC; planting material documentation; working schedule;</p> <ul style="list-style-type: none"> <li>- Planting Plan Review Perlabian Estate, Year 2022; Type Replating; Oil Palm; Plan 320 Ha; Date sent by Estate 22 June 2021; Sustainability Department Review and Approval 29 June 2021. In the document stated the planned replanting area was not in peat soil, the slope 0-2<sup>0</sup>, consist of replanting for old palm OP 1994, 1996, 2003.</li> <li>- Planting Plan Review Tolan Estate, Year 2023; Type Replating; Oil Palm; Plan 206.93 Ha; Date sent by Estate 27 June 2022;</li> </ul>	
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		Sustainability Department Review and Approval 7 July 2022. In the document stated the planned replanting area was not in peat soil, the slope 2-6°, consist of OP1994, 1995, 2002 and 2004.	
<b>Criteria 7.7:</b> No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	<b>(C)</b> No new planting on peatlands, regardless of depth, after 15 November 2018, in existing plantation areas, as well as in new development areas. - Critical (Major) compliance -	PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development after 15 November 2018. Soil type of Tolan Estate consist of Typic Endoaquept: 2% (73 Ha); Typic Kandiudult: 98% (3,553 Ha). Soil type of Perlabian Estate consist of Typic Endoaquept: 12% (555 Ha); Typic Kandiudult: 88% (4,069 Ha). No peatland soil within the Unit of Certification.	Not Applicable
7.7.2	Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018). - Minor compliance -	Soil type of Tolan Estate consist of Typic Endoaquept: 2% (73 Ha); Typic Kandiudult: 98% (3,553 Ha). Soil type of Perlabian Estate consist of Typic Endoaquept: 12% (555 Ha); Typic Kandiudult: 88% (4,069 Ha). No peatland soil within the Unit of Certification.	Not Applicable
<b>PROCEDURAL NOTE:</b> Maps and other documentation for peatlands are provided, prepared and shared according to the RSPO Working Group (Peatland Working Group / PLWG) audit guide (See Procedural Notes for Indicator 7.7.5 below).			
7.7.3	<b>(C)</b> Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	No peatland soil within the Unit of Certification. Soil type of Tolan Estate consist of Typic Endoaquept: 2% (73 Ha); Typic Kandiudult: 98% (3,553 Ha). Soil type of Perlabian Estate consist of Typic Endoaquept: 12% (555 Ha); Typic Kandiudult: 88% (4,069 Ha).	Not Applicable

7.7.4	<p><b>(C)</b> Availability of implementation evidence of the water and land cover management program.</p> <p>- Critical (Major) compliance -</p>	<p>No peatland soil within the Unit of Certification.</p> <p>Soil type of Tolan Estate consist of Typic Endoaquept: 2% (73 Ha); Typic Kandiuult: 98% (3,553 Ha).</p> <p>Soil type of Perlabian Estate consist of Typic Endoaquept: 12% (555 Ha); Typic Kandiuult: 88% (4,069 Ha).</p>	Not Applicable
7.7.5	<p><b>(C)</b> Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the provisions of the RSPO Drainability Assessment Procedure) before replanting. The results of the assessment are used to determine the period of replanting to be carried out, as well as to gradually replace oil palm cultivation for at least 40 years or two cycles, (whichever is longer), before reaching the natural gravitational drainage limit for peat. If oil palm is gradually replaced, it is replaced by other commodity crops that are better suited for higher groundwater levels (paludiculture) or rehabilitated with natural vegetation.</p> <p>- Critical (Major) compliance -</p>	<p>No peatland soil within the Unit of Certification.</p> <p>Soil type of Tolan Estate consist of Typic Endoaquept: 2% (73 Ha); Typic Kandiuult: 98% (3,553 Ha).</p> <p>Soil type of Perlabian Estate consist of Typic Endoaquept: 12% (555 Ha); Typic Kandiuult: 88% (4,069 Ha).</p>	Not Applicable
<p><b>PROCEDURAL NOTE:</b> 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><b>(C)</b> All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019).</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Netherland Indie Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development.</p>	Not Applicable

		Semi Detailed Soil Survey in 2009 by JH Agriculture Service, October 2009 where the document has described in detail there is no peat soils was identified.	
7.7.7	<p><b>(C)</b> All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Netherland Indie Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development after 15 November 2018.</p> <p>Semi Detailed Soil Survey in 2009 by JH Agriculture Service, October 2009 where the document has described in detail there is no peat soils was identified.</p>	Not Applicable
<b>Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.</b>			
7.8.1	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <p>- Minor compliance -</p> <p>7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p>	<p>Perlabian Estate and Tolan Estate has prepared water management plan under "Program Pengelolaan Air" issued on 18 January 2023. The program consists of reporting of deep-water usage; quality analysis of deep water; facilities maintenance; drainage.</p> <p>Sample document of Perlabian Estate. Water Management Plan dated 18 January 2023, consist of</p> <ol style="list-style-type: none"> <li>1. Water Sources. Water source for housing worker is from groundwater using submersible pump.</li> <li>2. Monitoring of water quality to ensure no pollution.</li> <li>3. Facilities Maintenance. Water tank cleaning (every 6 month), maintaining of submersible pump and all installation.</li> <li>4. Water usage and distribution. Schedule distribution to worker housing (morning and afternoon), water usage for Nursery.</li> <li>5. Water drainage. Maintaining water drainage periodically.</li> </ol>	Complied

		<p>Perlabian POM</p> <p>Mill have water management plan with aims to water usage efficiently. The plan consists of</p> <ul style="list-style-type: none"> <li>a. Water management at Mill define Water sources, Calculation of water needs (domestic and processes). Domestic water categorized as water use for daily use by employees and staff at housing compound.</li> <li>b. Water saving efforts. This activity consists of water usage campaign to employees, monitoring and maintenance water piping.</li> <li>c. Maintenance activity at water intake point, includes ensuring water intake is free from wastes.</li> <li>d. Operational schedule for mill processing.</li> <li>e. Daily works procedure.</li> <li>f. Attempts to maintain water quality by taking measurement of water quality with laboratory, to ensure no water pollution.</li> <li>g. Water quality inspection schedule.</li> </ul> <p>Company does not restrict water use. Request for clean water such as for community's registered in communication book.</p>	
	<p>7.8.1b Workers have adequate access to clean water.</p>	<p>The unit of certification is located near the public settlements and is close to the main road. Then, employees consume drinking water by buying ready-to-use bottled water because they consider it more practical. Even, the company also provide an accessible clean water.</p> <p>Based on interview with workers (baby nurse) at Div. 1 Perlabian Estate, clean water was provided by the Unit of Certification and distributes to all worker housing. But workers using water refilling bottle for consuming for drinking water.</p>	

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		<p>Company does not restrict clean water use for worker. However, company control the water flow in phases to ensure all housing block receive clean water.</p>																																			
<p>7.8.2</p>	<p><b>(C)</b> 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).          - Critical (Major) compliance -</p>	<p>Water courses in unit of certification managed area are consist of natural tributary. Maintenance for riparian area that been implement by unit of certification is putting boundary markers for limitation spraying, enrichment woody plants within riparian area.</p> <p>During field observation at riparian Sungai Bakaran Batu Perlabian Estate, 50 meters each riparian sides are planted with fruit trees (mango), woody trees (trembesi). While in Tolan Estate, riparian of Sungai Tolan is marked 50 meters from disallowing chemical activities.</p> <p>Besides, unit of certification is conduct regularly monitoring every 6 months of surface water quality to all tributaries. This action aims to ensure that water quality is comply with threshold that applicable national regulation.</p> <p>Kebun Perlabian, Sungai Perlabian:</p> <table border="1" data-bbox="1133 930 1955 1378"> <thead> <tr> <th rowspan="2">Parameter</th> <th rowspan="2">Threshold</th> <th colspan="2">Period</th> </tr> <tr> <th>Semester I</th> <th>Semester II</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>6-9</td> <td>7.87</td> <td>7.87</td> </tr> <tr> <td>TDS (mg/L)</td> <td>1.000</td> <td>93</td> <td>93</td> </tr> <tr> <td>TSS (mg/L)</td> <td>50</td> <td></td> <td></td> </tr> <tr> <td>BOD<sub>5</sub> (mg/L)</td> <td>3</td> <td>1.09</td> <td>1.09</td> </tr> <tr> <td>COD (mg/L)</td> <td>25</td> <td>10.35</td> <td>10.35</td> </tr> <tr> <td>DO (mg/L)</td> <td>Min.4</td> <td>6.80</td> <td>6.35</td> </tr> <tr> <td>Certificate</td> <td>N/A</td> <td>750-21/AP-1/ENVIRO/VI/2022</td> <td>750-21/AP-1/ENVIRO/VII/2022</td> </tr> </tbody> </table>	Parameter	Threshold	Period		Semester I	Semester II	pH	6-9	7.87	7.87	TDS (mg/L)	1.000	93	93	TSS (mg/L)	50			BOD <sub>5</sub> (mg/L)	3	1.09	1.09	COD (mg/L)	25	10.35	10.35	DO (mg/L)	Min.4	6.80	6.35	Certificate	N/A	750-21/AP-1/ENVIRO/VI/2022	750-21/AP-1/ENVIRO/VII/2022	<p>Complied</p>
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<p>7.8.3</p>	<p>Mill effluent is managed according to applicable regulations. The quality of mill effluent discharged, especially BOD (Biochemical Oxygen Demand) is monitored in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>The quality of mill effluent discharged is monitored in accordance with applicable regulations. Perlabian POM has monitored the mill effluent in compliance with national regulation and provided in document "<i>Laporan Hasil Uji Kualitas Air Limbah PT Tolan Tiga Indonesia</i>" year 2022.</p> <p>Measurement of mill effluent quality conducted by national accredited environmental testing and laboratory.</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Discharge</th> <th>pH</th> <th>BOD<sub>5</sub></th> <th>COD</th> <th>Oil &amp; Fat</th> </tr> </thead> <tbody> <tr> <td>Threshold</td> <td></td> <td>6 – 9</td> <td>5,000</td> <td></td> <td></td> </tr> <tr> <td>Unit</td> <td>m<sup>3</sup></td> <td></td> <td>mg/L</td> <td>mg/L</td> <td>mg/L</td> </tr> <tr> <td>Jan</td> <td>7,144</td> <td>6.62</td> <td>26.96</td> <td>79.8</td> <td>11.8</td> </tr> </tbody> </table>	Month	Discharge	pH	BOD <sub>5</sub>	COD	Oil & Fat	Threshold		6 – 9	5,000			Unit	m <sup>3</sup>		mg/L	mg/L	mg/L	Jan	7,144	6.62	26.96	79.8	11.8	<p>Complied</p>										
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7.8.4	Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -	<p>PT Tolan Tiga Indonesia - Perlabian POM demonstrate and provide the record of mill water use per tonne of Fresh Fruit Bunches (FFB) in 2022 as per document "<i>Laporan Pemakaian Air Pabrik per MT FFB tahun 2022</i>". Budget for water usage is 1.00 m<sup>3</sup>/MT FFB</p> <table border="1"> <thead> <tr> <th>Month</th> <th>FFB (MT)</th> <th>Water usage (m<sup>3</sup>)</th> <th>Ratio (m<sup>3</sup>/MT FFB)</th> </tr> </thead> <tbody> <tr> <td>Jan</td> <td>11,210</td> <td>13,781</td> <td>1.23</td> </tr> <tr> <td>Feb</td> <td>10,427</td> <td>11,799</td> <td>1.13</td> </tr> <tr> <td>Mar</td> <td>15,614</td> <td>16,482</td> <td>1.06</td> </tr> </tbody> </table>	Month	FFB (MT)	Water usage (m <sup>3</sup> )	Ratio (m <sup>3</sup> /MT FFB)	Jan	11,210	13,781	1.23	Feb	10,427	11,799	1.13	Mar	15,614	16,482	1.06	Complied																																																								
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	Apr	16,224	16,507	1.02
	May	16,360	15,742	0.96
	Jun	19,866	16,953	0.85
	Jul	19,238	17,251	0.90
	Aug	20,137	16,655	0.83
	Sep	18,730	21,031	1.12
	Oct	16,148	19,204	1.19
	Nov	14,757	20,531	1.39
	Dec	12,958	19,002	1.47
	<b>Total</b>	<b>191,669</b>	<b>204,938</b>	<b>1.1</b>
	The actual water usage is above the budget, but Mill has reasonable justification for its cause.			

**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. - Minor compliance -	<p>The unit of certification has demonstrated a commitment to reducing and mitigating pollution and emissions by developing a comprehensive strategy. This strategy includes the planning and implementation of monitoring for pollution and emission quality in the plantation. Several factors are monitored, including ambient air quality for boiler and power generator emissions, surface and groundwater quality, effluent water quality, and noise level.</p> <p>By regularly monitoring these factors, the unit of certification can take proactive steps to reduce any negative effects. Additionally, the results of the monitoring are incorporated into the environmental management and monitoring plan (RKL/RPL) to ensure that the plan</p>	Complied
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		<p>is comprehensive and reflects the unit's commitment to environmental responsibility.</p> <p>The unit of certification reports the results of the monitoring to the government on a regular basis. This demonstrates their transparency and commitment to complying with regulations. By implementing this monitoring program and regularly reporting the results, the unit of certification is taking an active role in protecting the environment and minimizing their impact on the surrounding area.</p> <p>Record of fossil fuel (HSD Oil) usage in Perlabian POM:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>FFB (ton)</th> <th>Volume (L)</th> <th>L/ton FFB</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>179,193</td> <td>264,450</td> <td>1.48</td> </tr> <tr> <td>2022</td> <td>191,668</td> <td>69,320</td> <td>0.36</td> </tr> </tbody> </table> <p>Record of fossil fuel (HSD Oil) usage in Perlabian Estate:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>FFB (ton)</th> <th>Volume (L)</th> <th>L/ton FFB</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>92,745</td> <td>147,634</td> <td>1.59</td> </tr> <tr> <td>2022</td> <td>99,272.81</td> <td>112,841</td> <td>1.14</td> </tr> </tbody> </table> <p>Record of fossil fuel (HSD Oil) usage in Tolan Estate:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>FFB (ton)</th> <th>Volume (L)</th> <th>L/ton FFB</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>87,330.24</td> <td>155,698</td> <td>1.78</td> </tr> <tr> <td>2022</td> <td>92,394.82</td> <td>150,827</td> <td>1.63</td> </tr> </tbody> </table>	Year	FFB (ton)	Volume (L)	L/ton FFB	2021	179,193	264,450	1.48	2022	191,668	69,320	0.36	Year	FFB (ton)	Volume (L)	L/ton FFB	2021	92,745	147,634	1.59	2022	99,272.81	112,841	1.14	Year	FFB (ton)	Volume (L)	L/ton FFB	2021	87,330.24	155,698	1.78	2022	92,394.82	150,827	1.63	
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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.

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<p>7.10.1</p>	<p><b>(C)</b> 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>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia - Perlabian POM has a comprehensive procedure for the calculation and mitigation of greenhouse gas emissions from its operations (ENC 01-12/04-03-2019/Rev.1 dated 18 March 2019). The procedure includes guidance for registering sources of emissions resulting from the company's operations, monitoring and reducing the use of materials that emit greenhouse gases, and calculating greenhouse gas emissions from the company's operational activities.</p> <p>The procedure also includes an inventory of sources of emissions from the estate operation, which includes the use of inorganic fertilizers like Urea (N), Dolomite (CaO), MOP (K<sub>2</sub>O), and Rock Phosphate (P<sub>2</sub>O<sub>5</sub>). Other sources of emissions from the estate operation include the use of pesticides, the use of HSD fuel, the planted area, the mature oil palm, FFB production, the distance of the estate to POM, the distance of POM to the bulking tank, OER %, KER %, and the presence of methane capture facilities.</p> <p>Handling emission from steam boiler, consist of guideline for minimizing soot pollution/particulate: ensure fibre and shell feed; minimize shell to prevent black smoke; setting air damper for ignition, avoid excess air; dumping grate on regular basis, to minimize unburn fuel; shoot blowing every 4 hours to clean heat exchanger pipes; ensure dust collector operating in good manner; monitor boiler exhaust emission through smoke density meter; monitor boiler emission every 6 months by independent laboratory; record any problem.</p> <p>Handling emission from engine generator, consist of guideline for minimizing emission: ensure the generator operating at permitted load (80% from design); replace air filter element (every 1,250 hours), replace fuel filter (every 500 hours), replace oil filter (250 hours) – on regular basis; replace engine lubricant every 250 hours; should black smoke sighted – check engine load; should the black smoke sighted –</p>	<p>Complied</p>
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		<p>check injection pump; monitor engine emission every 6 months by independent laboratory.</p> <p>Unit of certification has monitored GHG emission through the RSPO PalmGHG calculator, and reported publicly. Based on summary of the calculator, Total emission of Perlabian POM is 4,826.77 tCO<sub>2</sub>e; or 0.03 tCO<sub>2</sub>e/t FFB.</p>	
7.10.2	<p><b>(C)</b> Since 2014, an estimate of carbon stocks in the proposed development area has been carried out along with potential sources of emissions that can occur directly as a result of the development and plans to minimize these emissions are prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. To monitor GHG emission, Unit of Certification is calculating and submit periodically the GHG value through PalmGHG Calculator.</p>	Not Applicable
7.10.3	<p><b>(C)</b> Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development. To monitor GHG emission, Unit of Certification is calculating and submit periodically the GHG value through PalmGHG Calculator.</p>	Complied
<p><b>Criteria 7.11:</b> Fire is not used for preparing land and is prevented in the managed area.</p>			
7.11.1	<p><b>(C)</b> Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development.</p> <p>The current activities only replanting which using mechanical method for felling and chipping, tractor ploughing, cover crops planting and oil palm planting. Based on field visit to replanting area in Block D04 Division 4 Perlabian Estate and Block E11-12 Division 2 Tolan Estate, there is no land preparation conducted by burning.</p>	Complied

7.11.2	<p>The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification.</p> <p>- Minor compliance -</p>	<p>Unit of Certification has list of "Sarana dan Prasarana Pengendalian Kebakaran Lahan Perkebunan" where the list fire equipment as referred to Minister of Agriculture Regulation No. 05/PERMENTAN/KB.410/ 1/2018.</p> <p>Based on field visit to "Gudang Bakortiba" (fire prevention facility) at Perlabian Estate, Fire prevention equipment is available in place, such as water pump, solo sprayer, boots, helmet, fire jacket, etc.</p>	Complied
7.11.3	<p>The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures.</p> <p>- Minor compliance -</p>	<p>Unit of certification engages stakeholders in adjacent locations for fire prevention and control measures. Available dissemination records of fire prevention and domestic waste management, e.g on 13 February 2023 to Desa Perkebunan Perlabian, attended by 10 participants; to Desa Pekan Tolan, attended by 7 participants.</p>	Complied

**Criteria 7.12:** Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.

**PROCEDURAL NOTE for 7.12:**

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.

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.

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.

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.

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</p>	<p><b>(C)</b> 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.</p> <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>- Critical (Major) compliance -</p>	<p>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development after November 2005 or 15 November 2018.</p> <p>HCV Assessment has been conducted in 2009 by "Yayasan Kelapa Sawit Berkelanjutan Indonesia (YASBI)". When HCV Assessment conducted, historical analysis of Land Use Change of PT Tolan Tiga Indonesia are available in the HCV Assessment Report.</p> <p>Plantation development of PT. Tolan Tiga Indonesia carried out since Dutch Era, therefore RSPO LUCA was not applicable for this unit of certification. However, as a group, SIPEF has been submit the disclosure of liability to RSPO Secretariat since 2014. Where, there is no liability occurs in PT Tolan Tiga Indonesia.</p>	<p>Not Applicable</p>
<p>7.12.2</p>	<p><b>(C)</b> HCV and HCS forests, and other conservation areas are identified as follows:</p> <p>- Critical (Major) compliance -</p> <p>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>PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government.</p> <p>HCV Assessment has been conducted in 2009 by "Yayasan Kelapa Sawit Berkelanjutan Indonesia (YASBI)". HCV Assessment is using reference of Indonesian Toolkit 2008 and the HCV assessment team are registered by RSPO-approved assessor. As unit of certification, the company have no plan for new development after November 2005 or 15 November 2018.</p> <p>In 2022, an integrated HCV-HCS assessment conducted by independent consultant PT Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). The assessment objective is to identify and re-mapping of HCV-HCS recent condition and developing Integrated Conservation and Land Use Plan. Scope of the assessment is management unit of PT Tolan Tiga Indonesia where consist of Perlabian Estate and Tolan Estate covers 8,582.6 Ha.</p>	<p>Complied</p>

		<p>This assessment conducted with several stages, i.e:</p> <ol style="list-style-type: none"> <li>1. Collecting information and desk study (14-16 Feb 2022 and 1-4 Mar 2022).</li> <li>2. Scoping study (7-12 Mar 2022)</li> <li>3. Field assessment (22-29 Mar 2022).</li> </ol> <p>Outcome from this integrated assessment is to determine the HCV managed area in unit of certification is 70.2 Ha. There are three HCV attribute and one HCS location, HCV1, HCV4, HCV6 and HCS forested. The Integrated HCV-HCS Assessment Report status is submitted to HCV resources network (HCVRN) and no final status from HCVRN reviewer.</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.	As unit of certification, PT. Tolan Tiga Indonesia have no plan for new development after November 2005 or 15 November 2018. Therefore HCV-HCS Assessment for new planting is not applicable.	
7.12.3	<p><b>(C)</b> In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	As unit of certification, PT. Tolan Tiga Indonesia have no plan for new development after November 2005 or 15 November 2018. Therefore, HFCL Assessment is not relevant.	Not Applicable
<p><b>PROCEDURAL NOTE for 7.12.3:</b>  Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.</p>			
i	<p><b>(C)</b> 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</p>	HCV Assessment has been conducted in 2009 by "Yayasan Kelapa Sawit Berkelanjutan Indonesia (YASBI)". HCV Assessment is using reference of Indonesian Toolkit 2008 and the HCV assessment team are registered by RSPO-approved assessor.	Complied

	<p>developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>According to HCV Assessment Report 2009, HCV attribute that was identified are:</p> <ul style="list-style-type: none"> <li>- HCV area Perlabian Estate was 59.38 Ha, comprise of area of HCV 1 (overlapping with) and HCV 4 of 55.93 Ha; and HCV 6 of 3.45 Ha.</li> <li>- HCV Area in Tolan Estate was 55.99 Ha comprise of HCV 1 on 32.99 Ha and (some overlapping with) HCV 4 of 55.71 Ha; HCV 6 of 0.19 Ha.</li> </ul> <p>Total HCV area in PT. Tolan Tiga Indonesia is 115.37 Ha. Most of HCV area in unit of certification is riparian, with commitment to maintain this area is through leaving the area to grow naturally and not replanted.</p> <p>In 2022, an integrated HCV-HCS assessment conducted by independent consultant PT Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). The assessment objective is to identify and re-mapping of HCV-HCS at recent condition and developing Integrated Conservation and Land Use Plan. Scope of the assessment is management unit of PT Tolan Tiga Indonesia where consist of Perlabian Estate and Tolan Estate covers 8,582.6 Ha.</p> <p>This assessment conducted with several stages, i.e:</p> <ol style="list-style-type: none"> <li>1. Collecting information and desk study (14-16 Feb 2022 and 1-4 Mar 2022).</li> <li>2. Scoping study (7-12 Mar 2022)</li> <li>3. Field assessment (22-29 Mar 2022).</li> </ol> <p>Outcome from this integrated assessment is to determine the HCV managed area in unit of certification is 70.2 Ha. There are three HCV attribute and one HCS location, HCV1, HCV4, HCV6 and HCS forested. The Integrated HCV-HCS Assessment Report status is submitted to</p>	
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		<p>HCV resources network (HCVRN) and no final status from HCVRN reviewer.</p> <p>Threats of HCV attribute refer to the assessment result are potential of RTE’s species hunting activities; Degradation of surface water quality due to water pollution; Land conversion or illegal land use within buffer zone from encroacher.</p> <p>An integrated management plans as output from this assessment are made in form of HCV Management Area Program, as follow:</p> <ul style="list-style-type: none"> <li>a. Monitoring of HCV and RTE’s species.</li> <li>b. Dissemination of information related HCV to surrounding communities.</li> <li>c. Maintaining local species in HCV area.</li> <li>d. Repairing HCV signboard.</li> <li>e. Training of HCV cadet.</li> <li>f. Develop/repairing HCV border line/point.</li> <li>g. Socialization HCV to all employees.</li> </ul>	
7.12.5	<p>Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<p>HCV Assessment has been conducted in 2009 by “Yayasan Kelapa Sawit Berkelanjutan Indonesia (YASBI)”. HCV Assessment is using reference of Indonesian Toolkit 2008 and the HCV assessment team are registered by RSPO-approved assessor. As unit of certification, the company have no plan for new development after November 2005 or 15 November 2018.</p> <p>In 2022, an integrated HCV-HCS assessment conducted by independent consultant PT Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). The assessment objective is to identify and re-mapping of HCV-HCS at recent condition and developing Integrated Conservation and Land Use Plan. Scope of</p>	Complied



		<p>the assessment is management unit of PT Tolan Tiga Indonesia where consist of Perlabian Estate and Tolan Estate covers 8,582.6 Ha.</p> <p>This assessment conducted with several stages, i.e:</p> <ol style="list-style-type: none"> <li>1. Collecting information and desk study (14-16 Feb 2022 and 1-4 Mar 2022).</li> <li>2. Scoping study (7-12 Mar 2022)</li> <li>3. Field assessment (22-29 Mar 2022).</li> </ol> <p>Outcome from this integrated assessment is to determine the HCV managed area in unit of certification is 70.2 Ha. There are three HCV attribute and one HCS location, HCV1, HCV4, HCV6 and HCS forested. Based on HCV-HCS identification, no peatland area was occurring in unit of certification. Also, no indigenous/customary/local communities rights within the managed area are identified.</p>	
7.12.6	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p> <p>- Minor compliance -</p>	<p>HCV programme that implemented by unit of certification is more concern to monitor any threat activities near watercourse/riparian and wildlife animal monitoring.</p> <p>In 2022, an integrated HCV-HCS assessment conducted by independent consultant PT. Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). The assessment objective is to identify and re-mapping of HCV-HCS recent condition and developing Integrated Conservation and Land Use Plan. Scope of the assessment is management unit of PT. Tolan Tiga Indonesia where consist of Perlabian Estate and Tolan Estate covers 8,582.6 Ha.</p> <p>This assessment conducted with several stages, i.e:</p> <ol style="list-style-type: none"> <li>1. Collecting information and desk study (14-16 Feb 2022 and 1-4 Mar 2022).</li> <li>2. Scoping study (7-12 Mar 2022)</li> <li>3. Field assessment (22-29 Mar 2022).</li> </ol>	Complied

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		<p>Outcome from this integrated assessment is to determine the HCV managed area in unit of certification is 70.2 Ha. There are three HCV attribute and one HCS location, HCV1, HCV4, HCV6 and HCS forested. The Integrated HCV-HCS Assessment Report status is submitted to HCV resources network (HCVRN) and no final status from HCVRN reviewer (<a href="https://www.hcvnetwork.org/reports/penilaian-integrasi-hcv-dan-hcs-pt-tolan-tiga-indonesia-kabupaten-labuhanbatu-selatan-provinsi-sumatera-utara-indonesia">https://www.hcvnetwork.org/reports/penilaian-integrasi-hcv-dan-hcs-pt-tolan-tiga-indonesia-kabupaten-labuhanbatu-selatan-provinsi-sumatera-utara-indonesia</a>).</p> <p>According to Integrated HCV-HCS assessment, there is 5 RTE's species categorized as HCV1, such as: Common Long-tailed Macaque (<i>Macaca fascicularis</i>); Southern pig-tailed macaque (<i>Macaca nemestrina</i>); Sumatran silvery lutung/lutung sumatera (<i>Trachypithecus cristatus</i>); Javan Myna/Jalak Kerbau (<i>Acridotheres javanicus</i>); Southern Asian Box Turtle (<i>Cuora amboinensis</i>).</p> <p>Company issued a circular letter on company imposing disciplinary measures 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 RTE species. "Surat Edaran Larangan Memasuki Wilayah Nilai Konservasi Tinggi No.08/PLE/2020" dated 28 January 2020 – stating for those violate will be sanction in accordance to applicable country regulation.</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>- Minor compliance -</p>	<p>During field visit in HCV area Perlabian Estate and Tolan Estate, identified HCV area was maintained and well monitor.</p> <p>Monitoring RTE's species conducted at determined HCV area in monthly basis using form "Checklist Pemantauan Area NKT". In example:</p> <p>Perlabian Estate:</p> <p>30 January 2023: identified birds, long-tailed macaque, barn owl, snake. During field visit to HCV area Riparian of Sungai Bakaran Batu observed that monitor lizard is sighted.</p>	Complied

		<p>Tolan Estate:</p> <p>31 January 2023: identified birds, long-tailed macaque. During field visit to HCV area "Hutan Setumpuk" observed that long-tailed macaque and eagle is sighted. Also, behind the Tolan Estate, some long-tailed macaque seen existed.</p> <p>The HCV including RTE species monitoring period year 2022 submitted to Balai Konserasi Sumber Daya Alam/BKSDA Sumatera Utara Province on 6 January 2023. These input back into management plan; such as how to control long-tailed macaque.</p>	
7.12.8	<p><b>(C)</b> Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p> <p>- Critical (Major) compliance -</p>	<p>As unit of certification PT. Tolan Tiga Indonesia (Perlabian Estate and Tolan Estate) is an existing long-established oil palm plantation company since Dutch Era 1921 and acquisition in 1961/1962 by Indonesia government. As unit of certification, the company have no plan for new development after November 2005 or 15 November 2018. Disclosure of liability have been submitted in 2014, including Land Use Change Analysis (LUCA). According to LUCA result, there is no Remediation and Compensation is occurring in unit of certification.</p> <p>In 2022, an integrated HCV-HCS assessment conducted by independent consultant PT. Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). The assessment objective is to identify and re-mapping of HCV-HCS recent condition and developing Integrated Conservation and Land Use Plan. Scope of the assessment is management unit of PT. Tolan Tiga Indonesia where consist of Perlabian Estate and Tolan Estate covers 8,582.6 Ha.</p> <p>This assessment conducted with several stages, i.e:</p> <ol style="list-style-type: none"> <li>1. Collecting information and desk study (14-16 Feb 2022 and 1-4 Mar 2022).</li> <li>2. Scoping study (7-12 Mar 2022)</li> <li>3. Field assessment (22-29 Mar 2022).</li> </ol>	Not Applicable

		<p>Outcome from this integrated assessment is to determine the HCV managed area in unit of certification is 70.2 Ha. There are three HCV attribute and one HCS location, HCV1, HCV4, HCV6 and HCS forested. The Integrated HCV-HCS Assessment Report status is submitted to HCV resources network (HCVRN) and no final status from HCVRN reviewer (<a href="https://www.hcvnetwork.org/reports/penilaian-integrasi-hcv-dan-hcs-pt-tolan-tiga-indonesia-kabupaten-labuhanbatu-selatan-provinsi-sumatera-utara-indonesia">https://www.hcvnetwork.org/reports/penilaian-integrasi-hcv-dan-hcs-pt-tolan-tiga-indonesia-kabupaten-labuhanbatu-selatan-provinsi-sumatera-utara-indonesia</a>).</p>	
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**Appendix B: GHG Reporting Executive Summary**

The GHG emissions that were produced in **2022** for **Perlabian POM** and supply base was calculated using the PalmGHG Calculator version 3.0.1. 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 **Perlabian POM** and supply base are as following:

Emission per product	tCO <sub>2</sub> e/tProduct
CPO	0.43
PKO	0.43

Extraction	%
OER	22.11
KER	5.82

Production	t/yr
FFB Process	191,667.63
CPO Produced	42,378.20
PKO Produced	11,162.58

Land Use	Ha
OP Planted Area	7,029.32
OP Planted on peat	0.00
Conservation (forested)	0.00
Conservation (non-forested)	141.11
<b>Total</b>	<b>7,170.43</b>

**Summary of Field Emission and Sink**

	Own Crop*		Group		3 <sup>rd</sup> Party		Total	
	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB
<b>Emission</b>								
Land Conversion	62,756.69	0.33	0.00	0.00	0.00	0.00	62,756.69	0.33
CO <sub>2</sub> Emission from fertilizer	5,988.25	0.03	0.00	0.00	0.00	0.00	5,988.25	0.03
NO <sub>2</sub> Emission	4,089.17	0.02	0.00	0.00	0.00	0.00	4,089.17	0.02
Fuel Consumption	822.64	0.01	0.00	0.00	0.00	0.00	822.64	0.01
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sink</b>								
Crop Sequestration	-55,507.52	-0.29	0.00	0.00	0.00	0.00	-55,507.52	-0.29
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>18,149.23</b>	<b>0.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,149.23</b>	<b>0.09</b>

*\*Note: Includes both estates and smallholders*

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**Summary of Mill Emission and Credit**

	tCO <sub>2</sub> e	tCO <sub>2</sub> e/tFFB
<b>Emission</b>		
POME	4,047.33	0.02
Fuel Consumption	216.28	0.00
Grid Electricity Utilization	563.16	0.00
<b>Credit</b>		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
<b>Total</b>	<b>4,826.77</b>	<b>0.03</b>

**Summary of Kernel Crusher Emission and Credit (if applicable)**

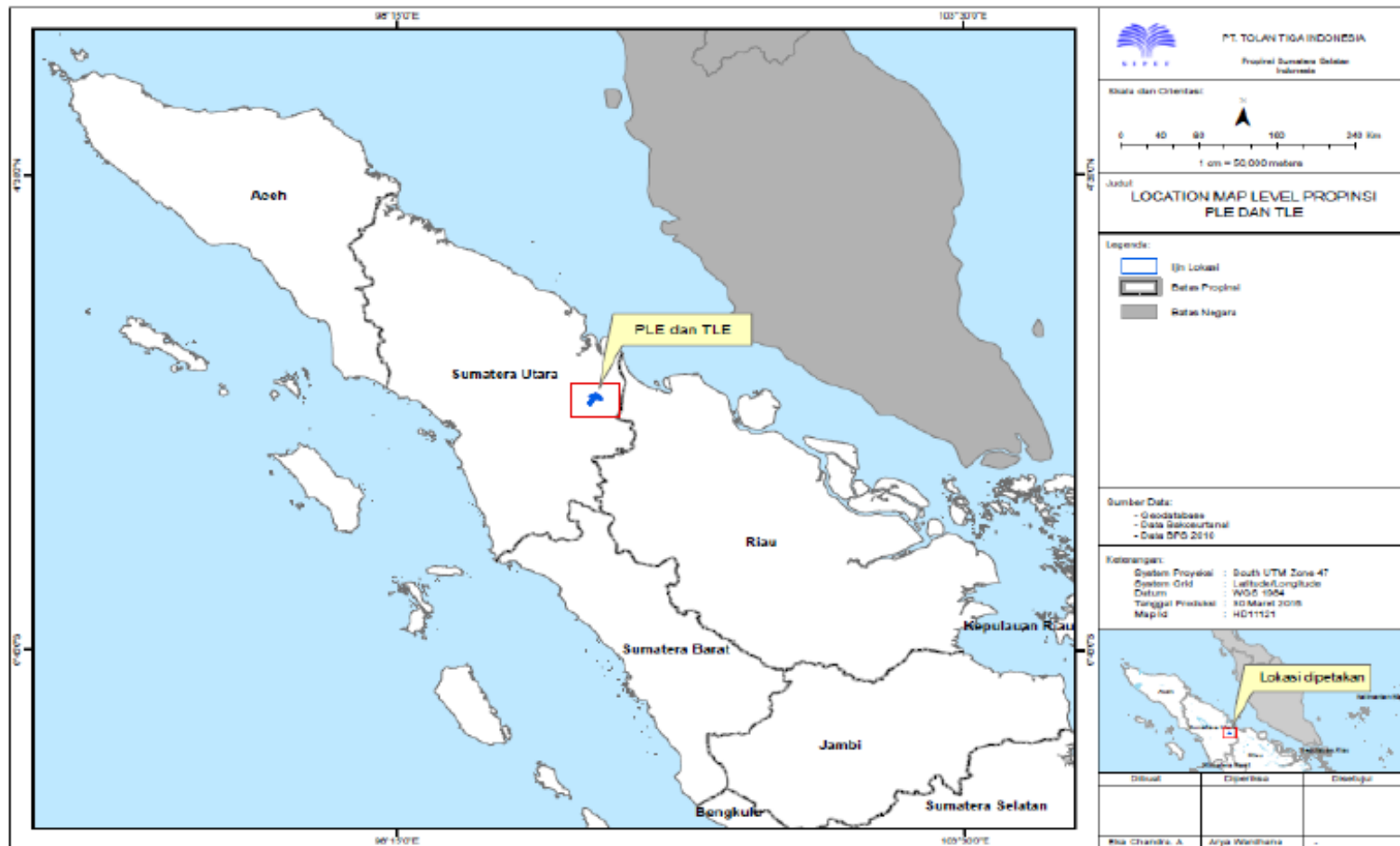
Emissions	tCO <sub>2</sub> e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
<b>Total Crusher emissions</b>	<b>0.00</b>

\*This mill has no kernel crusher operation.

<b>Palm Oil Mill Effluent (POME) Treatment:</b>	
Divert to Compost (%)	0.00
Divert to anaerobic diversion (%)	100.00

<b>POME Diverted to Anaerobic Digestion:</b>	
Divert to anaerobic pond (%)	0.00
Divert to methane captured (flaring) (%)	100.00
Divert to methane captured (energy generation) (%)	0.00

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



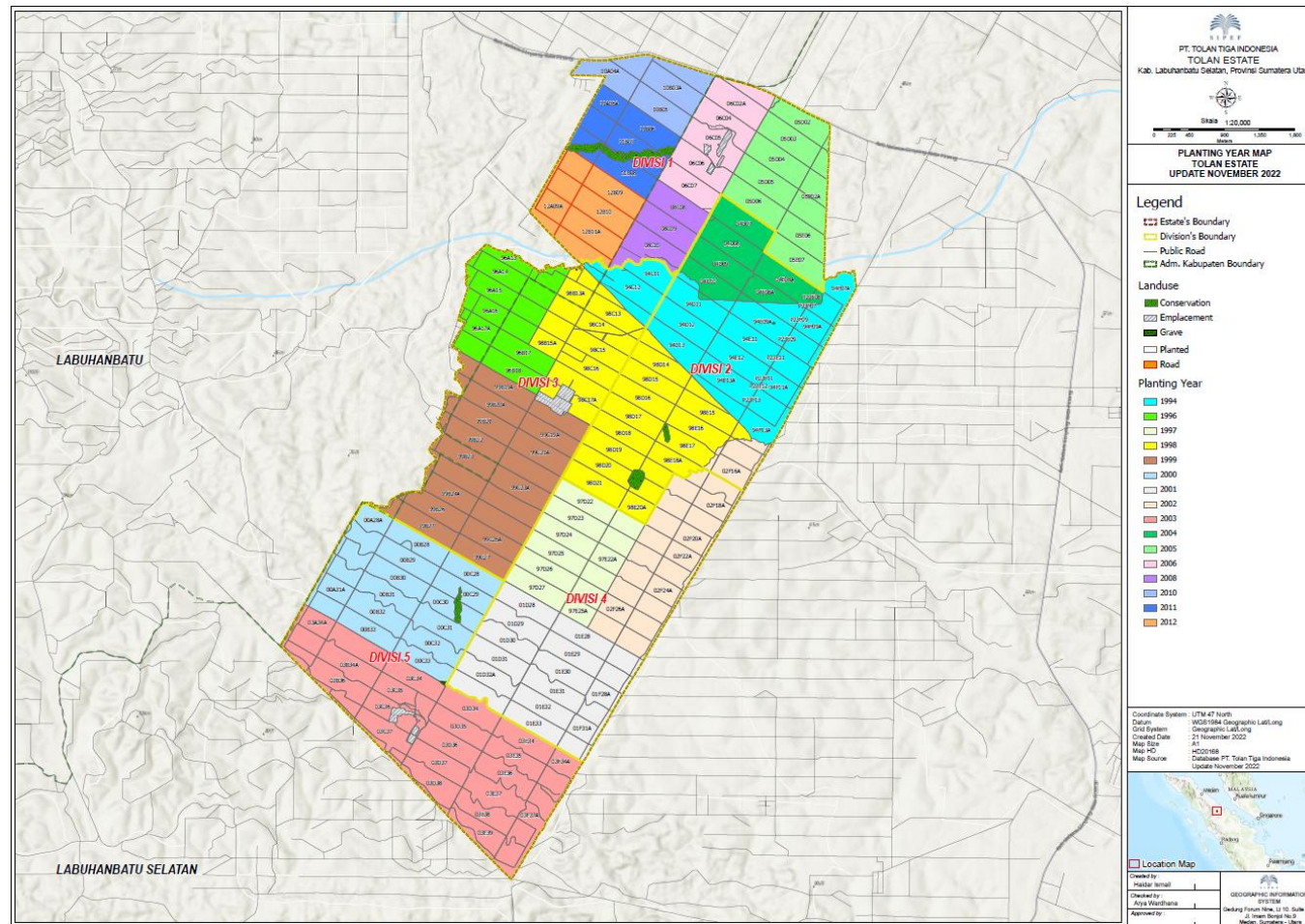
Appendix D: Estate Field Map  
Perlabian Estate





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Tolan Estate



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

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	N/A								
<b>Total</b>									
Note: * are smallholders sampled in this audit.									

## Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
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
RaCP	Remediation and Compensation Procedure
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure
TTI	Tolan Tiga Indonesia