

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

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

Client Company name (Parent Company): First Resources Limited
Client company Address: Head Office: APL Tower Central Park 28th Floor, Podomoro City Jl. Letjend S. Parman Kav.28, Grogol Petamburan, Jakarta Barat 11470, Indonesia
Certification Unit: PT Ketapang Agro Lestari – Ketapang Agro Lestari Palm Oil Mill Location of Certification Unit: Kecamatan Siluq Ngurai, Kabupaten Kutai Barat, Kalimantan Timur, 75771, Indonesia
Date of Final Report: 04/07/2023

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	First Resources Limited		
RSPO Membership Number	1-0047-08-000-00	Membership Approval Date	10 March 2008
Address	APL Tower Central Park 28th Floor, Podomoro City, Jl. Letjend S. Parman Kav.28, Grogol Petamburan, Jakarta Barat – 11470, Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	PT Ketapang Agro Lestari – Ketapang Agro Lestari Palm Oil Mill		
Location / Address	Kecamatan Siluq Ngurai, Kabupaten Kutai Barat, Provinsi Kalimantan Timur, 75771, Indonesia		
Website	www.first-resources.com		
Management Representative	Mr. Bambang Dwi Laksono	E-mail	bambang.dwilaksono@first-resources.com
Telephone	+62 21 2929 8888	Facsimile	+62 21 2929 8878

2. Certification Information			
Certificate Number	RSPO 757446	Certificate Start Date	20/04/2022
Date of First Certification	20/04/2022	Certificate Expiry Date	19/04/2027
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	Determination of the conformity of the client's management system, or parts of it, with audit criteria and evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements.		
Assessment Cycle	<input type="checkbox"/> Pre-Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 1) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input checked="" type="checkbox"/> Scope Extension: Borneo Surya Mining Jaya Estate		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> RSPO P&C 2018 for the Production of Sustainable Palm Oil <input checked="" type="checkbox"/> Indonesia National Interpretation 2020 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	60 MT/Hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
ISPO 757445	Indonesian Sustainable Palm Oil (ISPO)	21/04/2022	20/04/2027

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Ketapang Agro Lestari POM	Kecamatan Siluq Ngurai, Kabupaten Kutai Barat, Provinsi Kalimantan Timur, 75771, Indonesia	0° 52' 32.79" S	115° 53' 29.08" E
Ketapang Agro Lestari Estate	Kecamatan Siluq Ngurai, Kabupaten Kutai Barat, Provinsi Kalimantan Timur, 75771, Indonesia	0° 52' 32.79" S	115° 53' 29.08" E
Borneo Surya Mining Jaya Estate	Kecamatan Jempang, Kabupaten Kutai Barat, Propinsi Kalimantan Timur, 75773, Indonesia	0° 37' 13.51" S	116° 02' 20.40" E

Notes: The estate and mill office of PT KAL are in the same location (one building)

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
Ketapang Agro Lestari Estate	5,013.06*	696.15	144.40	5,853.61	85.64
Borneo Surya Mining Jaya Estate	1,892.07	665.69	1,280.02	3,837.78	49.30
Total	6,905.13	1,361.84	1,424.42	9,691.39	71.25

Note: Total area of Ketapang Agro Lestari estate remain unchanged from previous audit. However, after resurvey and reconsideration of the land area, UoC found that 12.66 ha which were spread in several plots of this estate to replace the dead palm oil tree was placed in the wrong information since previous audit as other area. According to this result, rearrangement is made to place 12.66 ha into planted area.

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Ketapang Agro Lestari Estate	82.00	4,931.06	0	0	4,931.06	82.00
Borneo Surya Mining Jaya Estate	25.49	1,866.58	0	0	1,866.58	25.49
Total (ha)	107.49	6,797.64	0	0	6,797.64	107.49

Note: Only Mature area is considered as production area

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (April 2022 – March 2023)	Actual (April 2022 – February 2023)		Forecast (April 2023 - March 2024)
		Previous license period (NA)	Current license period (Apr 2022 - Feb 2023)	
Ketapang Agro Lestari Estate	106,616	NA	78,087	102,278
Borneo Surya Mining Jaya Estate	NA	NA	NA	51,303
Total	106,616	78,087		153,581

Note:

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

Note:

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9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (April 2022 – March 2023)	Actual (April 2022 – February 2023)		Forecast (April 2023 - March 2024)
		Previous license period (NA)	Current license period (Apr 2022 - Feb 2023)	
3 rd Party	106,291	NA	62,377	68,615
Total	106,291	62,377		68.615

Note:

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	April - 2022	6,815	6,074	12,888
2	May	6,815	5,473	12,288
3	June	7,341	4,302	11,643
4	July	7,136	5,435	12,571
5	August	6,671	6,356	13,026
6	September	6,905	4,014	10,919
7	October	7,187	6,479	13,666
8	November	7,314	7,219	14,533
9	December	7,115	3,991	11,106
10	January - 2023	7,632	8,755	16,517
11	February	7,157	4,279	11,463
TOTAL		78,088	62,377	140,464

Note:

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10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (April 2022 – March 2023)	Actual (April 2022 – February 2023)		Forecast (April 2023 - March 2024)
	Previous license period (Apr NA)	Current license period (Apr 2022 - Feb 2023)	
FFB	FFB		FFB
106,616 mt	NA	78,087 mt	153,581 mt
	TOTAL	78,087 mt	
CPO (OER: 25.41%)	CPO (OER: 25.79%)		CPO (OER: 26.00%)
27,091 mt	NA	20,138.63 mt	39,931 mt
	TOTAL	20,138.63 mt	
PK (KER: 4.30%)	PK (KER: 4.47%)		PK (KER: 4.13%)
4,584 mt	NA	3,490.49 mt	6,343 mt
	TOTAL	3,490.49 mt	
Note:			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	April - 2022	1,597	257
2	May	1,736	290
3	June	1,849	294
4	July	1,782	282
5	August	1,704	258
6	September	1,761	258
7	October	1,870	296
8	November	1,844	300
9	December	1,868	305
10	January - 2023	2,014	339
11	February	1,784	322
	TOTAL	19,809	3,201

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11. Summary of Actual Volume sold					
Current License period (April 2022 - February 2023)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	0	0	0	13,594	13,594
PK (MT)	0	0	0	2,414	2,414
Credits	0	0	0	0	0
Previous License period (NA)					
CPO (MT)	0	0	0	0	0
PK (MT)	0	0	0	0	0
Credits	0	0	0	0	0

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

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

Note:

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)
	NA	NA	NA	NA
TOTAL			NA	NA

Note:

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1	PT CILIANDRA PERKASA	13,594	0
3	PT KETAPANG AGRO LESTARI - KCP	0	2,414
TOTAL		13,594	2,414

Note:

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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
	NA	NA	NA
TOTAL			N/A
Note:			

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

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
1	NA	NA	NA	NA	NA	NA
TOTAL		NA	NA	NA	NA	NA
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
Current License period (Not applicable)							
Credits				-	-	-	-
Physical	-	-	-				
Previous License period (Not applicable)							
Credits				-	-	-	-
Physical	-	-	-				

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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)
	NA	NA	NA	NA	NA	NA	NA
TOTAL			NA	NA	NA	NA	NA
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)
Website: www.bsigroup.com

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

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **27 February 2023 – 3 March 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 Critical NC close out on-site assessment was conducted on **22 – 24 May 2023**. The audit programs are included in Section 2.3.

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

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

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

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

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

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

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

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

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 4)	Year 5 (ASA 5)
Ketapang Agro Lestari POM	X	X	X	X	X
Ketapang Agro Lestari Estate	X	X	X	X	X
BorneoSurya Mining Jaya (scope extension)		X	X	X	X

Tentative Date of Next Visit: February 25, 2024 - March 2, 2024

Total Number of Mandays: 12

2.2 BSI Assessment Team

Name	Role	Competency
Eko Prastio Ramadhan	Team Leader	<p>Education: Holds a Bachelor Degree in Forest Resources Conservation and Ecotourism from Forestry Faculty, Bogor Agricultural University (IPB).</p> <p>Work Experience: Over 4 years of working experience in biodiversity officer with Birdlife Indonesia and consultant with PT Inoa Konsultindo. Over 2½ years of working experience in palm oil estate with PT Salim Ivomas Pratama Tbk and Capitol Plantation Group implementing sustainability. Over 4½ years of working experience as RSPO P&C Certification Program Manager and auditor covering standard such as RSPO P&C, RSPO SCCS, ISPO, ISO 9001 and ISO 14001.</p> <p>Training attended: Completed ISO 14001:2015 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Social Impact Assessment Training, Endorsed RSPO SCC Auditor Lead Auditor Course, ISPO Auditor Batch 19 Training, ISO 9001 Lead Auditor Course and Identification of HCV Areas Training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: Environment responsibility, environment impact assessment and management plan, Waste management, GHG.</p>
Mujinius Jalaraya	Team Member	<p>Education: Holds a Bachelor Degree majoring in Forest Resources Conservation and Ecotourism, Bogor Agricultural University (IPB).</p> <p>Work Experience: 6 years working experience in palm oil plantations as SHE Assistant at PT. Astra Agro Lestari Tbk and Sustainability Supervisor at</p>

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		<p>Teladan Prima Group. 8 years working experience as RSPO Auditor / Lead Auditor.</p> <p>Training attended: Completed ISO 9001 Lead Auditor course, ISPO Lead Auditor course, Endorsed RSPO P&C Lead Auditor course, Endorsed RSPO SCCS Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 14001 Internal Auditor Training, ISO 45001 Lead Auditor course, OHS Expert Training, SMETA Requirements Training</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: OHS, Natural and biodiversity conservation, HCV, and RSPO supply chain requirements</p>
Nanang Rusmana	Team Member	<p>Education: Holds a Bachelor Degree of Forestry, Bogor Agricultural University (IPB)</p> <p>Work Experience: 5 years working experience in palm oil industry as SHE Assistant at PT. Astra Agro Lestari Tbk. 3 years working experience in mining industry as Environment Coordinator and SHE Coordinator with PT. Kapuas Prima Coal Group. 6 years working experience as RSPO/ISPO auditor</p> <p>Training attended: Completed ISO 9001:2015 Lead Auditor Course, ISPO Auditor Course, ISO 14001:2015 Lead Auditor Course, ISO 45001:2018 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO Supply Chain Certification Lead Auditor Course, SMK3 Auditor Course, HCV Assessor Course, General OHS Expert Course, SMETA Requirements training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: Economic management plan, Estate best management practices, Mill best management practices.</p>
Arif Faisal Simatupang	Team Member	<p>Education: Holds a Bachelor Degree in Agriculture, Majoring Agronomy, Gadjah Mada University</p> <p>Work Experience: Over 3 years of working experience in palm oil estate as Land Acquisition Officer and later as Division Manager with PT PP London Sumatera Indonesia Tbk. 8 years working experience as auditor since 2014 covering RSPO P&C and ISPO.</p> <p>Training attended: Completed ISO9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO SCC Auditor Lead Auditor Course, ISPO Auditor Training, HCV and GIS training and SA8000 Auditor training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: Legal Requirements, land & Legal issue, Policy and commitment, training, Labour, workers welfare, social</p>
Dr. Suhaili Bin Sahari	Peer Reviewer	<p>Education: Graduated from University Technology Mara (UiTM), Malaysia in Diploma in Science in 1990. He furthers his first degree in B.Sc (Hons) in Chemistry with Industrial Chemistry in 1995 from Liverpool University, England. He later advances his study in Master in Business Administration (General) in 2002 and graduated in 2005 from University of Multimedia, Malaysia. Completed his PhD from University Science Islam Malaysia (Faculty of Economy and Muamalat - Management) under the supervision of previous University Vice Chancellor Dato' Mohd Muda.</p> <p>Work Experience:</p>

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		<p>Worked with Hong Leong Group of Companies as a production executive cum TQM facilitator and continues to advance in his career as a manager and senior manager in management, production, training and quality for more than 11 years. During his tenure with Hong Leong Group of Companies, he heavily involved in strategic management decision issues such as developing SWOT analysis, Vision, Mission, Business and Corporate Strategy formulation, Acquisition and restructuring strategies. Strategic actions and implementation etc. Then he joint Kumpulan Guthrie and Sime Darby Group of Companies for more than 7 years as a manager, heads of department and Assistant Vice President in management, quality and training. Part of his duty is to strategies the departmental vision; mission, critical success factors and action plan into actions and support the corporate strategic plan.</p> <p>Training attended:</p> <ol style="list-style-type: none"> 1. ISO 9001:2015 Lead Auditor and Internal Auditor 2. Occupation Health & Safety 3. ISO 14001:2015 Standard 4. RSPO Standards: RSPO P&C 2018 MY-NI 2019 5. MSPO Standards: MS 2530:2013 part 1, 2 , 3 and 4 6. Problem Solving Technique: 8 D, ICC, QCC, Systematic PS 7. HACCP MS 1480:2019 8. GAP Standard: Global GAP, Euro GAP <p>ASI Peer Reviewer training</p>
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Accompanying Persons:

Name	Role
None	None

2.3 Assessment Plan

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

Date	Time	Subjects	EPR	MJ	NR	AFS
Tuesday, 28/02/2023	09.10-12.40	Flight from Jakarta - Balikpapan (GA 564)	√	√	√	√
	13.00- 24.00	Travel from Balikpapan to Penawang Village	√	√	√	√
Wednesday, 01/03/2023	00.01-09.00	Travel from Balikpapan to Penawang Village	√	√	√	√
	14.00-14.30	<p>Opening Meeting</p> <ul style="list-style-type: none"> • Presentation by PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM & Supply bases • Presentation by BSI Indonesia 	√	√	√	√
	14.30-17.00	<p>Document Review</p> <ul style="list-style-type: none"> • Occupational Health and Safety, HCV, Environment Aspect, time bound plan. 	√	√	√	

Date	Time	Subjects	EPR	MJ	NR	AFS
		<ul style="list-style-type: none"> Social Aspect and workers welfare, worker consultation, Stakeholder consultation, impact assessments, policies. Best Management Practice for Mill and supply chain for mill. Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan. 				
		Stakeholders consultation (internal) Union labour, Koperasi Karyawan and Gender Committee				√
Thursday, 02/03/2023	08.00-12.00	Field Visit to Ketapang Agro Lestari Estate: <ul style="list-style-type: none"> Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. Agrochemical stores, Fertilizer store, workshops, housing, landfill, clinic, riparian zones, Hazardous Waste, waste management, etc. Boundaries inspection, worker interviews, social amenities, etc. 	√			√
		Borneo Surya Mining Jaya Estate: <ul style="list-style-type: none"> Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. Agrochemical stores, Fertilizer store, workshops, housing, landfill, clinic, riparian zones, Hazardous Waste, waste management, etc. Boundaries inspection, worker interviews, social amenities, etc. 		√	√	
	12.00-14.00	Break	√	√	√	√
	14.00-16.30	Field Visit to Ketapang Agro Lestari POM <ul style="list-style-type: none"> Inspection of processing, warehouse, workshop, mill wastes management, effluent ponds, OHS, environment issues, POME application, workers interview, Supply Chain for CPO mill, review on SEIA documents and records, document review, etc. Audit Supply Chain for CPO Mills (RSPO SCCS) 	√	√	√	
	14.00-16.30	Stakeholders consultation (external)				√

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Date	Time	Subjects	EPR	MJ	NR	AFS
		Local Government of Kutai Barat Regency (DLH, Disbun, Disnakertrans, DPMPTSP & BPN), Village Head, surrounding community, previous land owner/user, NGO, contractors. Document Review Social Aspect and workers welfare, worker consultation, Stakeholder consultation, impact assessments, policies.				
	16.30-17.00	Wash-up meeting	√	√	√	√
Friday, 03/03/2023	08.00-12.00	Audit Continue for document review Ketapang Agro Lestari POM and Estate (RSPO and ISPO)	√	√	√	
		Stakeholders consultation (external) Local Government of Kutai Barat Regency (DLH, Disbun, Disnakertrans, DPMPTSP & BPN), Village Head, surrounding community, previous land owner/user, NGO, contractors.				√
	12.00-14.00	Break	√	√	√	√
	14.00-16.30	Audit Continue for document review Ketapang Agro Lestari POM and Estate (RSPO and ISPO)	√	√	√	√
	16.30-17.00	Wash-up meeting	√	√	√	√
Saturday 04/03/2023	08.00-12.00	Audit Continue for document review Ketapang Agro Lestari POM and Estate (RSPO and ISPO)	√	√	√	√
	12.00-14.00	Break	√	√	√	√
	14.00-16.30	Audit Continue for document review Ketapang Agro Lestari POM and Estate (RSPO and ISPO)	√	√	√	√
	16.30-17.00	Wash-up meeting	√	√	√	√
Sunday 05/03/2023	All Day	BREAK	√	√	√	√
Monday, 06/03/2023	08.00-12.00	Audit Continue for document review Ketapang Agro Lestari POM and Estate (RSPO and ISPO)	√	√	√	√
	12.00-14.00	Break	√	√	√	√
	14.00-15.00	Auditor meeting / closing meeting preparation	√	√	√	√
	15.00-17.00	Closing meeting	√	√	√	√
Tuesday, 07/03/2023	08.00-24.00	Travel from site to Balikpapan	√	-	√	√
Wednesday, 08/03/2023	11.50-13.00	Flight from Balikpapan to Jakarta (GA 567)	√	-	√	√

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NCR Close Out 22 – 24 May 2023

Date	Time	Subjects	EPR
Monday, 22 May 2023	08.35 –11.50	Flight from Jakarta - Balikpapan (GA 564)	√
	13.00 -	Travel from Balikpapan to Penawang Village	√
Tuesday, 23 May 2023	08.00 – 09.00	Opening Meeting <ul style="list-style-type: none"> • Presentation by PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM & Supply bases • Presentation by BSI Indonesia 	√
	09.00 – 12.00	Field verification	√
	12.00 – 13.00	Break	√
	13.00 – 16.30	Evidences (documents and records) verification and interview with company representatives	√
	16.30 – 17.00	Closing Meeting	√
	18.00 -	Travel to Balikpapan	√
Wednesday, 24 May 2023	12.35 – 13.45	Flight from Balikpapan to Jakarta (GA 567)	√

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. First Resources Limited included 33 management units, comprise of estates and mills.	Complied.
<p>Have all the estates and mills certified within five (5) years after obtaining RSPO membership?</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021</p>	<p>No. Not all estates and mills certified within five (5) years after obtaining RSPO membership. However below are the justifications:</p> <ul style="list-style-type: none"> • RSPO membership 10th March 2008. • First Resources Limited’s timebound plan begin with target year to implement RSPO P&C on 2018 – 2023. • BSI noted First Resources Limited issued with suspension related to the certification of other management unit under its subsidiary. • These events led to certification postponement for First Resources Limited and its subsidiaries. BSI have performed the RSPO Initial Certification Assessment Visit for PT. Meridan Sejatisurya Plantation on 29 June – 2 July 2015. However, upon successful certification recommendation, RSPO P&C certificate cannot be issued – as restricted out by RSPO. • The first timebound plan was to start 2015 up to 2024. Due to complaint case for First Resources Ltd. (parent company) in RSPO, causing the parent company unable to progress/fulfil the timebound plan for RSPO certification within the management units for three years (2015-2017). Therefore the certification targets planned for 2015-2017 cannot be achieved. • First Resources Ltd. have permission to start certification process in 17 April 2018: “The Complaints Panel notes that First Resources has accepted the liability calculation by the Compensation Panel, and thereby have met the 1st milestone by completing the Land Use Change Analysis (LUCA). • Accordingly, the Complaints Panel determines that the suspension related to the certification of the other management units of First Resources, aside from PT Limpah Sejahtera, is lifted. First Resources may proceed with their certification process. • Notwithstanding, while proceeding with the certification process, First Resources is required to 	Complied

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	<p>meet the 2nd (Approval of compensation concept note by the Compensation Panel) and 3rd (Approval of Remediation and Compensation Plan by the Compensation Panel) milestones no later than 6 months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership.”</p> <ul style="list-style-type: none"> • RSPO issued another suspension to First Resources Limited certification process from March 2019 and lifted in February 2020 due to an RSPO Complaint for PT. Limpah Sejahtera. (Letter form RSPO – Chairperson of the RSPO Complaints Panel, dated 17th February 2020, subject: Re-Complaints Panel’s Decision on the Request for the Lifting of the Suspension of the Certification Process of PT Limpah Sejahtera and all uncertified management unit) 	
<p>Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available.</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.</p>	<p>No, there is new acquisition in the latest timebound plan submitted by First Resources Limited in 15 August 2019 to RSPO.</p>	<p>Complied</p>
<p>Any deviations from the maximum periods requires approval by the RSPO Secretariat.</p>	<p>Yes. First Resources Limited demonstrate latest timebound plan changes to RSPO Secretariat in 15 August 2019.</p> <p>First Resources Limited’s revised the timebound plan in August 2021.</p> <p>Dated 7 October 2021, FR limited has received the email form RSPO Secretary, the statement is: Based on internal discussion and agreement, RSPO agree to approve the revised time bound plan for First Resources to certify all of its management units beyond the period of 5 years after membership, and based on the new planned year of certification as per attached...”.</p>	<p>Complied</p>
<p>Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required.</p> <p>Is this consistent with the ACOP reporting?</p>	<p>Yes, there is changes in the First Resources Limited’s timebound plan.</p> <p>First Resources Limited demonstrate latest timebound plan changes to RSPO Secretariat in 15 August 2019.</p> <p>First Resources Limited submitted ACOP 2021 Report on 2022. The report has reviewed for the consistency.</p>	<p>Complied</p>

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<p>Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised</p>	<p>Yes, there is no isolated lapse identified.</p> <p>First Resources Limited submitted the latest timebound plan changes to RSPO Secretariat in 15 August 2019. Based on the revised timebound plan, RSPO P&C certification of PT. Subur Arum Makmur, PT. Surya Intisari Raya, PT. Panca Surya Agrindo – was planned in 2019 and missed. P&C certification of PT. Perdana Intisawit Perkasa, PT. Limpah Sejahtera, PT. Swadaya Mukti Prakarsa – was planned for 2020 and missed.</p> <p>First Resources provides explanation:</p> <p>a. RSPO Complaints Panel issued letter to First Resources Limited, 11 March 2019 – RSPO Complaints Panel is putting suspension on First Resources Limited’s subsidiaries, PT. Limpah Sejahtera and suspension of further certification processes of all other uncertified management units.</p> <ul style="list-style-type: none"> - <i>Section 3 On the basis of Aforesaid, the complaints Panel hereby directs the following: 3.1 The LUCA dated 2 February 2018 and the Final Conservation Liability be made null and void, and the RaCP process is deferred; 3.2 The Respondent shall submit the latest Soil Survey, The Peat Management Plan and copies of land permits for independent review, no later than 10 working days from date of this letter; 3.3 On the basis of the above (3.2) review, it shall be determined if an on-site verification will be required to determine the depth of the peat area already planted; 3.4 Subject to the completion of 3.2 and 3.3 , and on-site verification if required, the RSPO Secretariat will engage an independent GIS consultant to conduct a fresh LUCA based on the information provided and the 2017 Kesatuan Hidrologis Gambut (KHG) indicative peat maps. Cost oof the same to be borne by the Respondent. The remediation and compensation process to resume subsequently.”</i> - <i>Section 4 In light of the fact that the LUCA is deemed null and void, the Respondent’s compliance in meeting Milestone 1 in the 11 April 2017 decision of Complaints Panel is considered ineffective. Thus the suspension of the certification process of PT. Limpah Sejahtera remains in force; and the suspension of further certification processes of all other uncertified management units is reinstated. Lifting of suspension is subject to completion of activities under clause 3.4 above.</i> 	<p>Complied</p>
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	<p>b. RSPO Complaints Panel issued letter to First Resources Limited, 17 February 2020 – RSPO Complaints Panel is lifting suspension on First Resources Limited’s subsidiaries, PT. Limpah Sejahtera and lifting suspension of certification processes of all other uncertified management units.</p> <p>- <i>Section 5 Upon taking of the above into consideration, take note that the Complaint Panel hereby allows the Respondent’s request for the lifting of the suspension of the certification process of First Resources Limited and its subsidiaries effective from the date of this letter and subject to the strict adherence of the following self-imposed conditions by the Respondents: 5.1 The Respondents shall accept the decision by the Compensations Panel on the FCL and the environmental remediation; and 5.2 the Respondent shall give full commitment to continue the next stage of RaCP;</i></p> <p>c. COVID-19 pandemic starting from early 2020, cannot perform onsite audit.</p>	
<p>Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised</p>	<p>No, there was no fundamental failure such as unable to justify delay in planning the assessment. The parent company demonstrates willingness to move forward and certifying the subsidiaries.</p>	<p>Complied</p>
<p>Un-Certified Units or Holdings</p>		
<p>No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.</p>	<p>BSI noted there was a violation against RSPO P&C 7.12 in First Resources Limited’s subsidiary. It was issued with liability under RSPO Remediation and Compensation Procedure. First Resources demonstrate a letter from RSPO Complaint Panel in April 2018:</p> <p>“The Complaints Panel notes that First Resources has accepted the liability calculation by the Compensation Panel, and thereby have met the 1st milestone by completing the Land Use Change Analysis (LUCA).</p> <p>Accordingly, the Complaints Panel determines that the suspension related to the certification of the other management units of First Resources, aside from PT Limpah Sejahtera, is lifted. First Resources may proceed with their certification process.</p> <p>Notwithstanding, while proceeding with the certification process, First Resources is required to meet the 2nd (Approval of compensation concept note by the Compensation Panel) and 3rd (Approval of Remediation and Compensation Plan by the Compensation Panel) milestones, no later than 6</p>	<p>Complied</p>

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	<p>months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership.”</p> <p>Update Concept note for PT Limpah Sejahtera:</p> <ul style="list-style-type: none"> - Advisory Note has been endorsed – RSPO decided that FR continue oil palm plantation activities according to BMP for Peat Vol. 1 - The (revised) RaCP Concept Note has been aligned according to Advisory Note and RSPO BMP Vol 1. The Concept Note and has been submitted to RSPO Compensation Panel for review, while the company preparing the Compensation Plan. - Jul 22, 2022: There have been a few issues raised by the Compensation Panel with regard to the content of the concept note, and the company is to address the concerns in the revised concept note. - Sep 17, 2022: All issues have been addressed and the revised concept note has been resubmitted. Now waiting review result and/or approval for Concept Note from RSPO. <p>BSI noted First Resources Limited demonstrates commitment to comply with RSPO prerequisites prior to continuing with RSPO P&C certification process.</p>	
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>First Resources Limited demonstrate effort to comply with RSPO requirements for New Planting Procedures, for new plantings since 1 January 2010. Sample seen: PT. Mitra Karya Sentosa in June 2014; PT. Ketapang Agro Lestari in 2012 (TUV Nord); PT. Borneo Persada Energy Jaya in 2012 (TUV Nord);</p>	<p>Complied</p>
<p>Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p>	<p>There was no land conflict noted, based on audit team verification to RSPO Case Tracker, RSPO RaCP Tracker, Social Media and Internet browsing.</p> <p>Audit team checked the RSPO RaCP Tracker to confirm for any land conflicts/liabilities.</p> <p>Audit team found RSPO RaCP Tracker stating First Resources Limited has 5 Management Units with Potential Liability; 5 LUCA submitted; 2 LUCA review completed; 4 Concept Note Required; 1 Concept Note Submitted; 0 Concept Note Approved; 0 Compensation Plan Submitted; 0 Compensation Plan Endorsed; 4 Remediation Plan Required; 0 Remediation Plan Submitted; 0 Remediation Plan Approved.</p> <p>First Resources Limited indicating they have submitted the LUCA, responded to LUCA review and</p>	<p>Complied</p>

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	<p>submitting Concept Note (where liability identified). The 5 Management Units: PT. Borneo Surya Mining Jaya: LUCA review completed; no compensation & remediation required. PT. Limpah Sejahtera: LUCA review completed; Concept Note submitted; PT. Gerbang Sawit Indah: LUCA submitted and under review process. PT. Panca Surya Agrindo: LUCA submitted and under review process. PT. Swadaya Mukti Pratama: LUCA submitted and under review process.</p>	
<p>Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2</p>	<p>Based on review upon internal audit report (December 2022) from uncertified management unit of</p> <ul style="list-style-type: none"> - PT. Borneo Persada Energy Jaya, Internal audit report November 2020, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2, so the conclusion is PT Borneo Persada Energy Jaya has met the RSPO audit criteria; - PT. Ketapang Agro Lestari, Internal audit report November 2020, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2, so the conclusion is PT Ketapang Agro Lestari has met the RSPO audit criteria; - PT. Umekah Sari Pratama, Internal audit report November 2020, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Umekah Sari Pratama has met the RSPO audit criteria; - PT. Perdana Intisawit Perkasa, Internal audit report March 2021, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Perdana Intisawit Perkasa has met the RSPO audit criteria; - PT. Surya Intisari Raya, Internal audit report March 2021, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Surya Intisari Raya has met the RSPO audit criteria; <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (3) of them were Case Closed (PT</p>	<p>Complied</p>

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	<p>Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya and PT Limbah Sejahteraa). Meanwhile for other three (3) cases involve PT Mitra Karya Sentosa, First Resource Limited and PT Wahana Prima Sejati are waiting for RSPO Complaint Panel decision, detail:</p> <ol style="list-style-type: none"> a. PT Mitra Karya Sentosa; status per 10 February 2023 waiting response from RSPO CP and complainant. b. First Resource Limited; status per March 2023 is awaiting for further RSPO instructions. c. PT Wahana Prima Sejati; status per 23 February 2023, CP is still in the midst of reviewing the draft of the Decision Letter. 	
<p>Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1</p>	<p>Based on review upon internal audit report (December 2022) from uncertified management unit of</p> <ul style="list-style-type: none"> - PT. Borneo Persada Energy Jaya, Internal audit report November 2020, according to the internal audit report company has stated the positive assurance: there is no legal non-compliance/criterion 2.1, so the conclusion is PT Borneo Persada Energy Jaya has met the RSPO audit criteria; - PT. Ketapang Agro Lestari, Internal audit report November 2020, according to the internal audit report company has stated the positive assurance: there is no legal non-compliance/criterion 2.1, so the conclusion is PT Ketapang Agro Lestari has met the RSPO audit criteria; - PT. Umekah Sari Pratama, Internal audit report November 2020, according to the internal audit report company has stated the positive assurance: there is no legal non-compliance/criterion 2.1, so the conclusion is PT Umekah Sari Pratama has met the RSPO audit criteria; - PT. Perdana Intisawit Perkasa, Internal audit report March 2021, according to the internal audit report company has stated the positive assurance: there is no legal non-compliance/criterion 2.1, so the conclusion is PT Perdana Intisawit Perkasa has met the RSPO audit criteria; - PT. Surya Intisari Raya, Internal audit report March 2021, according to the internal audit report company has stated the positive assurance: there is no legal non-compliance/criterion 2.1, so the conclusion is PT Surya Intisari Raya has met the RSPO audit criteria; 	<p>Complied</p>

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	<p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (3) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya and PT Limpah Sejahteraa). Meanwhile for other three (3) cases involve PT Mitra Karya Sentosa, First Resource Limited and PT Wahana Prima Sejati are waiting for RSPO Complaint Panel decision, detail:</p> <ol style="list-style-type: none"> a. PT Mitra Karya Sentosa; status per 10 February 2023 waiting response from RSPO CP and complainant. b. First Resource Limited; status per March 2023 are awaiting for further RSPO instructions. c. PT Wahana Prima Sejati; status per 23 February 2023, CP is still in the midst of reviewing the draft of the Decision Letter. 	
<p>Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.</p>	<p>Based on review upon internal audit report from uncertified management unit of</p> <ul style="list-style-type: none"> - PT. Borneo Persada Energy Jaya, Internal audit report December 2022, concluded no legal non-compliance; - PT. Ketapang Agro Lestari, Internal audit report December 2022, concluded no legal non-compliance; - PT. Umekah Sari Pratama, Internal audit report December 2022, concluded no legal non-compliance; - PT. Perdana Intisawit Perkasa, Internal audit report December 2022, concluded no legal non-compliance; - PT. Surya Intisari Raya, Internal audit report December 2022, concluded no legal non-compliance; <p>According to the internal audit report, company has stated the positive assurance: there is no legal non-compliance/ RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12, so the conclusion is PT. Borneo Persada Energy Jaya, PT. Ketapang Agro Lestari, PT. Umekah Sari Pratama, PT. Perdana Intisawit Perkasa, PT Perdana Intisawit Perkasa and PT. Surya Intisari Raya has met the RSPO audit criteria</p> <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (3) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya and PT Limpah Sejahteraa). Meanwhile for other three (3) cases involve PT Mitra Karya Sentosa,</p>	<p>Complied</p>

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	<p>First Resource Limited and PT Wahana Prima Sejati are waiting for RSPO Complaint Panel decision, detail:</p> <ul style="list-style-type: none"> a. PT Mitra Karya Sentosa; status per 10 February 2023 waiting response from RSPO CP and complainant. b. First Resource Limited; status per March 2023 are awaiting for further RSPO instructions. c. PT Wahana Prima Sejati; status per 23 February 2023, CP is still in the midst of reviewing the draft of the Decision Letter. 	
<p>Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?</p>	<p>Based on review upon internal audit report from uncertified management unit of</p> <ul style="list-style-type: none"> - PT. Borneo Persada Energy Jaya, Internal audit report December 2022, concluded no legal non-compliance; - PT. Ketapang Agro Lestari, Internal audit report December 2022, concluded no legal non-compliance; - PT. Umekah Sari Pratama, Internal audit report December 2022, concluded no legal non-compliance; - PT. Perdana Intisawit Perkasa, Internal audit report December 2022, concluded no legal non-compliance; - PT. Surya Intisari Raya, Internal audit report December 2022, concluded no legal non-compliance; <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (3) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya and PT Limpah Sejahteraa). Meanwhile for other three (3) cases involve PT Mitra Karya Sentosa, First Resource Limited and PT Wahana Prima Sejati are waiting for RSPO Complaint Panel decision, detail :</p> <ul style="list-style-type: none"> • PT Mitra Karya Sentosa; status per 10 February 2023 waiting respon from RSPO CP and complainant • First Resource Limited; status per March 2023 are awaiting for further RSPO instructions • PT Wahana Prima Sejati; status per 23 February 2023, CP is still in the midst of reviewing the draft of the Decision Letter 	<p>Complied</p>
<p>Have there been any stakeholder (including NGO) consultation conducted?</p>	<p>Audit team checked the RSPO website and RSPO Complaint Tracker, no complaint related to legal compliance recorded for subsidiaries/un-certified</p>	<p>Complied</p>

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	<p>management unit under First Resources Limited. There are six (6) complaint cases where three (3) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya and PT Limpah Sejahtera). Meanwhile for other three (3) cases involve PT Mitra Karya Sentosa, First Resource Limited and PT Wahana Prima Sejati are waiting for RSPO Complaint Panel decision, detail:</p> <ul style="list-style-type: none"> • PT Mitra Karya Sentosa; status per 10 February 2023 waiting response from RSPO CP and complainant. • First Resource Limited; status per March 2023 are awaiting for further RSPO instructions. • PT Wahana Prima Sejati; status per 23 February 2023, CP is still in the midst of reviewing the draft of the Decision Letter. <p>However, all of the active complaints stated the complainant as "Confidential".</p>	
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3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
<p>Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification?</p> <p>OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.</p>	<p>PT Ketapang Agro Lestari has scheme smallholders. For Ketapang Agro Lestari POM has been certified in 2022 then the scheme smallholder must comply with the standard max in 2025.</p> <p>In this surveillance audit, this become an OFI.</p>	OFI

Approved Time Bound Plan

No	Unit name	Mill (YES or NO)	Location	Current RSPO TBP	Approved revised RSPO TBP
1	PT Arindo Trisejahtera	YES	Riau, Indonesia	2018	2018 - certified
2	PT Meridan Sejatisurya Plantation	YES	Riau, Indonesia	2018	2018 - certified
3	PT Subur Arum Makmur	YES	Riau, Indonesia	2019	2020 - certified
4	PT Surya Intisari Raya	YES	Riau, Indonesia	2019	2022 – certified (MAL) MUTU-RSPO/166
5	PT Perdana Intisawit Perkasa	YES	Riau, Indonesia	2020	2022 – Certified (MAL) MUTU-RSPO/173
6	PT Ketapang Agro Lestari	YES	Kalimantan Timur, Indonesia	2021	2022 – Certified (BSI)
7	PT Limpah Sejahtera	YES	Kalimantan Barat, Indonesia	2020	2022 – waiting RaCP (concept note)
8	PT Panca Surya Agrindo	YES	Riau, Indonesia	2019	2023 – LUCA in review process
9	PT Swadaya Mukti Prakarsa	YES	Kalimantan Barat, Indonesia	2020	2023 – LUCA in review process
10	PT Mitra Karya Sentosa 2*	NO	Kalimantan Barat, Indonesia	-	2022
11	PT Citra Agro Kencana	YES	Kalimantan Timur, Indonesia	2023	2022 – certified (BSI)
12	PT Borneo Persada Energy Jaya	NO	Kalimantan Timur, Indonesia	2023	2022 – certified (BSI)
13	PT Borneo Surya Mining Jaya	NO	Kalimantan Timur, Indonesia	2022	2022 – ext to scope KAL POM 2023
14	PT Umekah Sari Pratama	YES	Kalimantan Barat, Indonesia	2022	2023
15	PT Mitra Karya Sentosa 1	YES	Kalimantan Barat, Indonesia	2023	2023
16	PT Muriniwood Indah Industry	YES	Riau, Indonesia	2021	2023
17	PT Ciliandra Perkasa	YES	Riau, Indonesia	2022	2023
18	PT Subur Arum Makmur 2	YES	Riau, Indonesia	2023	2024
19	PT Perdana Intisawit Perkasa2	YES	Riau, Indonesia	2023	2024
20	PT Meridan Sejatisurya Plantation - BA	YES	Riau, Indonesia	2023	2024
21	PT Priatama Riau	NO	Riau, Indonesia	2023	2024
22	PT Falcon Agri Persada	NO	Kalimantan Barat, Indonesia	2023	2024

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23	PT Setia Agrindo Mandiri	YES	Riau, Indonesia	2021	2025
24	PT Surya Dumai Agrindo	NO	Riau, Indonesia	2023	2025
25	PT Pulau Tiga Lestari Jaya	NO	Kalimantan Barat, Indonesia	2023	2025
26	PT Borneo Ketapang Permai	NO	Kalimantan Barat, Indonesia	2023	2025
27	PT Gerbang Sawit Indah	NO	Riau, Indonesia	2022	2025
28	PT Indogreen Jaya Abadi	NO	Riau, Indonesia	2021	2026
29	PT Setia Agrindo Lestari	NO	Riau, Indonesia	2021	2026
30	PT Citra Palma Kencana	NO	Riau, Indonesia	2021	2026
31	PT Karya Tama Bakti Mulia	NO	Riau, Indonesia	2023	2026
32	PT Bumi Sawit Perkasa	NO	Riau, Indonesia	2023	2026
33	PT Maha Karya Bersama	NO	Kalimantan Timur, Indonesia	2023	2026

Note: *PT Mitra Karya Sentosa 2 is only estate without mill, for certification will cover in PT Mitra Karya Sentosa I. At the moment the certification process is pending due to ongoing complaint investigation process, status per 10 February 2023 waiting response from RSPO CP and complainant

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 4 non-conformances Critical; one Minor nonconformities and one OFI Opportunity For Improvement raised. The Ketapang Agro Lestari 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 #	2315354-202302-M1	Issued date	03/03/2023
Due Date	02/06/2023	Closure date	24/05/2023
Indicator & Category (Critical / Minor)	Critical Indicator 3.8.7		
Statement of Nonconformity:	Based on document verification it was found the discrepancy of certified FFB source between the internal system documentation Ketapang Agro Lestari POM and actual certified source of Ketapang Agro Lestari Estate.		
Requirement Reference:	Purchasing and Goods In i. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii. The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii. The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.		
Objective Evidence:	1. During audit it was noted that Ketapang Agro Lestari Mill has received FFB from Afdeling VII/Division VII as certified FFB, sample seen: <ul style="list-style-type: none"> • Weighbridge ticket No. KAI-20230300269 dated 3 march 2023, SPB/contract number: C10/21/AFD-07/2023, Nett weight 6,750 kg. SPB No: II, dated 03/03/2023, Division VII, vehicle number KT-8308-YP, Driver: Ibrahim Beda, FFB origin: Block C90, B93, total 800 bunches. • Weighbridge ticket No. KAI-20230300126 dated 2 march 2023, SPB/contract number: C10/21/AFD-07/2023, Nett weight 4,000 kg. SPB No: I, dated 02/03/2023, Division VII, vehicle number KT-8308-YP, Driver: Ibrahim Beda, FFB origin: Block E84, total 470 bunches. However according to administration system Ketapang Agro Lestari Estate, there is no Afdeling VII in Ketapang Agro Lestari Estate. Certified Estate is coming from Afdeling II, III, IV, V and VI. 2. According to "Laporan Harian Produksi" Ketapang Agro Lestari POM dated 28/02/2023, it was noted that since February 2023 there are an FFB receiving from certified source (Kebun Inti KAL) with quantity 7,961,820 kg and non certified source with quantity 3,474,390 kg, however in LHP document all FFB receive stated as non sustainable (non certified).		

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Corrections:	<ol style="list-style-type: none"> The company shows proof of repair of the SPB document which has adjusted the scope of the RSPO certification for blocks C90, B93 and E84. The company shows the revised LHP PKS for March 2023 by inputting sustainable & non-sustainable materials.
Root Cause Analysis:	<ol style="list-style-type: none"> The company changed the name of the division in the weighing records to facilitate production control in the field and it does not match the data in the plantation. The plantation team and mill do not yet understand the supply chain system for handling sustainable and non-sustainable products
Corrective Actions:	<ol style="list-style-type: none"> The company socializes the system of receiving fruit and recording production at weighing stations and production cranes. Mill Manager monitors SPB and LHP records in accordance with the scope of RSPO certification every month.
Assessment Conclusion:	<p>NCR Close Out Visit on 22 – 24 May 2023</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP’s evidence as follows:</p> <ul style="list-style-type: none"> SPB records for block C90, block B93 dated and block E84 dated 30 April 2023 where the details source of FFB were from Afdeling 6. Mill Daily Production Report (LHP) for March and April 2023 where there are additional column and row in section of FFB received (FFB Sustain and FFB non sustain) Socialization records about RSPO Supply Chain and company documentation system to mill workers on 25 March 2023. The instructor was Mr. Fajar Widia Darma – Sustainability Jakarta, he has attended RSPO SCCS training on December 2022 held by David Ogg & partners. The mill manager has carried out the process of evaluating and monitoring the Daily Production Report (LHP) documents every month and acknowledged it by signing the LHP <p>Based on that evidences, this Major NC’s has been closed.</p>

Non-conformity			
NCR Ref #	2315354-202302-M2	Issued date	03/03/2023
Due Date	02/06/2023	Closure date	24/05/2023
Indicator & Category (Critical / Minor)	Critical Indicator 3.8.9		
Statement of Nonconformity:	Transporter of CPO namely “Ledy Lisa Killing” has not signed agreement contract with Ketapang Agro Lestari POM to transport the CPO.		
Requirement Reference:	<p>Outsourcing Activities</p> <ol style="list-style-type: none"> 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. The mill shall ensure the following: 		

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	<ul style="list-style-type: none"> a) The mill has legal ownership of all input material to be included in outsourced processes 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. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. 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.
Objective Evidence:	<ul style="list-style-type: none"> • During audit it was noted that Ketapang Agro Lestari POM use the transporter of CPO namely "Ledy Lisa Killing" however there is no agreement signed contract with the transporter. • There is no evidence that RSPO SCCS procedure or WI related to receiving and delivery/transporting CSPO has been communicated to the transporter.
Corrections:	<ol style="list-style-type: none"> 1. The company shows the SPK transporter which has been approved by both parties. 2. The company shows evidence of socialization regarding the procedures for sending and receiving CSPO to transporters.
Root Cause Analysis:	<ol style="list-style-type: none"> 1. There is a miss-communication between legal and operational so that the SPK is being processed for approval but the transportation activities have already been carried out. 2. The CPO transporter (Ledy Lisa Killing) has not been identified as a transporter because the SPK has not been available so socialization has not been carried out regarding the RSPO SCCS procedure
Corrective Actions:	<ol style="list-style-type: none"> 1. The regional legal, marketing and sustainability teams hold coordination meetings regarding third-party transportation SPKs regularly every 6 months. 2. The mill team monitors the SPK (contractor name, SPK number and contract period) to ensure that CPO/PK transport activities are carried out by contractors who already have valid SPK.
Assessment Conclusion:	<p>NCR Close Out Visit on 22 – 24 May 2023</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p> <ul style="list-style-type: none"> • SPK transporter (<i>Ledy Lisa Killing</i>) has been shown and has been approved by both parties • Evidence of socialization regarding the procedures for sending and receiving CSPO to transporters (<i>Ledy Lisa Killing</i>) on 4 April 2023 • The regional legal, marketing and sustainability teams has hold coordination meetings on 14 March 2023 regarding third-party contract shall be in accordance to RSPO P&C requirements • Monitoring of transporter/s contract has been done simultaneously during coordination meeting between regional legal, marketing and sustainability teams on 14 March 2023.

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	Based on that evidences, this Major NC's has been closed.
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Non-conformity			
NCR Ref #	2315354-202302-M3	Issued date	03/03/2023
Due Date	02/06/2023	Closure date	24/05/2023
Indicator & Category (Critical / Minor)	Critical Indicator 6.7.2 (Escalated from Minor)		
Statement of Nonconformity:	Emergency response facilities are inadequate and in accordance with the requirements and procedures set by the company.		
Requirement Reference:	Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		
Objective Evidence:	<p>Based on field observations in the BSMJ estate, the following were found:</p> <ul style="list-style-type: none"> Fuel tanks (diesel) do not have secondary containment and do not have fire control devices (APAR, etc.). TPS LB3 does not yet have a shower and eyewash, first aid kit and alarm/bell The workshop does not yet have a fire control device such as an APAR or something else In the BSMJ Harvesting Activity, the First Aid Box is not equipped with eye drops and "mitela" triangular cloth according to the First Aid standard. 		
Corrections:	<ol style="list-style-type: none"> Installation of emergency response facilities in fuel tanks (diesel), TPS LB3 and Workshops. Documentation of the progress of repair/construction of emergency response facilities in fuel tanks (diesel), TPS LB3 and workshops. Evidence of monitoring of first aid equipment and BAST handing over of first aid equipment according to standards. The company shows evidence of socialization on the use of first aid to the BSMJ foreman. 		
Root Cause Analysis:	<ol style="list-style-type: none"> Unit managers and civil/engineering teams do not understand the handling of emergency response in company facilities according to the requirements of the RSPO P&C. Assistant Afdeling and head of warehouse do not understand the use of first aid equipment according to RSPO requirements, both for use by foremen in the field and during emergency response at existing facilities. 		
Corrective Actions:	<ol style="list-style-type: none"> The Civil Team provides a budget and timeline for repairing emergency response facilities in fuel tanks (diesel), TPS LB3 and Workshops. The civil assistant monitors and evaluates the budget for repairing existing facilities in the company. The warehouse and workshop team monitors the emergency response facility monthly and reports to the unit manager once every three months. 		

	4. Afdeling assistants and warehouse heads monitor first aid kits in their respective work areas and complete first aid kits that have run out or have expired once every three months.
Assessment Conclusion:	<p>NCR Close Out Visit on 22 – 24 May 2023</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP’s evidence as follows:</p> <ul style="list-style-type: none"> • Installation of emergency response facilities in fuel tanks (diesel), TPS LB3 and Workshops such as APAR, eyewash and shower. • Documentation of construction of emergency response facilities in fuel tanks (diesel), TPS LB3 and workshops such as contractor contract, top management approval for facilities construction, photos of facilities that has been done. • “Berita Acara Serah Terima” dated 27 Februari 2023 for handing over of first aid equipment according to standards. • Records of monitoring of first aid equipment dated 18 March 2023 • Records of socialization dated 16 March 2023 related to the use of first aid to the BSMJ foreman • Due the construction has been finished, so the civil/engineering team no need to provides budget and timeline of facilities construction. • Records of emergency response facility monitoring dated 17 March 2023 • Based on field observation in BSMJ estate, all facilities has been equipped with emergency responses tools. <p>Based on that evidences, this Major NC’s has been closed.</p>

Non-conformity			
NCR Ref #	2315354-202302-M4	Issued date	03/03/2023
Due Date	02/06/2023	Closure date	24/05/2023
Indicator & Category (Critical / Minor)	Critical Indicator 7.2.7		
Statement of Nonconformity:	Pesticides storage is not carried out according to existing best practices		
Requirement Reference:	Storage of all pesticides in accordance with recognized best practices		
Objective Evidence:	<p>Based on field observations in the BSMJ estate, the following were observed:</p> <ul style="list-style-type: none"> • The pesticide warehouse does not have proper and adequate ventilation • Places where pesticides are mixed do not have secondary containment • The floor of the pesticide warehouse is in the form of wooden pallets and there is a gap directly into the ground (no secondary containment). 		
Corrections:	<ol style="list-style-type: none"> 1. Improve pesticide storage pedestals to minimize soil contamination 2. Make ventilation holes for air circulation in the warehouse. 3. Repairing the place for mixing chemicals according to standards. 		
Root Cause Analysis:	Unit managers and civil/engineering teams do not understand the standard requirements for storage and handling of chemicals/pesticides according to the requirements of the RSPO P&C.		

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Corrective Actions:	<ol style="list-style-type: none"> The civilian team provided the budget and timeframe for the repair of the pesticide warehouse and the permanent pesticide mixing plant. The civil assistant monitors and evaluates the budget for repairing existing facilities in the company. Dissemination of RSPO P&C requirements to employees
Assessment Conclusion:	<p>NCR Close Out Visit on 22 – 24 May 2023</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP’s evidence as follows:</p> <ul style="list-style-type: none"> Documentation of the repaired pesticides storage Due the construction has been finished, so the civil/engineering team no need to provides budget and timeline of facilities construction Dissemination of RSPO P&C requirements to employees on 3-4 April 2023 Based on field observation in BSMJ estate pesticide warehouse, the floor has been cemented, the ventilation has been repaired and mixing area has been repaired. <p>Based on that evidences, this Major NC’s has been closed.</p>

Non-conformity			
NCR Ref #	2315354-202302-N1	Issued date	03/03/2023
Due Date	Next Surveillance Audit	Closure date	
Indicator & Category (Critical / Minor)	Minor Indicator 7.8.1		
Statement of Nonconformity:	Management of water resources by the company is not carried out consistently and thoroughly		
Requirement Reference:	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <p>7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p>		
Objective Evidence:	Based on the results of interviews with fertilizer workers in the BSMJ estate, it is known that PPE and work tools for fertilization workers are taken, washed, and stored at home. This raises the risk of contamination of water sources (environment) because washing water flows through the drainage system from housing area into the river.		
Corrections:	Documentation of PPE storage areas and fertilization work tools that do not have the potential to pollute the environment		
Root Cause Analysis:	Employees do not understand the impact of pollution from chemical fertilizers on nearby water sources.		
Corrective Actions:	<ol style="list-style-type: none"> The unit manager and the sustain team conduct outreach regarding sources of environmental pollution and ways to reduce them. The assistant checks the completeness and storage of PPE at the time of the morning call and afternoon call 		

Assessment Conclusion:	Will be verified during next surveillance audit
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Opportunity for Improvements	
OFI #	Description
OFI 1	2315354-202302-I1 Progress of scheme smallholders or outgrowers towards compliance with the standard within three years of the mill's initial certification. The RSPO certification process of scheme smallholders or outgrowers is encouraged to be accelerated.

Positive Findings	
PF #	Description
PF 1	-

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	2119896-202110-M1	Issued date	21/10/2021
Due Date	20/10/2022	Closure date	09/03/2022
Indicator & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 3.6.1 (Critical)		
Statement of Nonconformity:	There is no risk assessment has been conducted and mitigation plan for agrochemical mixing activity in the field/warehouse.		
Requirement Reference:	All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.		
Objective Evidence:	PT Ketapang Agro Lestari has assessed and identify the risk for mill and estate operation as per "Identifikasi Sumber Bahaya dan Pengendalian Resiko" updated January 2021, mitigation plan for the risk analysis has been determined and documented. However, there is no risk assessment and mitigation plan for agrochemical mixing activity in the field/warehouse.		
Corrections:	Carry out hazard source identification of Risk control for agrochemical mixing activities both in warehouse and field.		
Root Cause Analysis:	The identification of activities by the OHS Officer of PT. KAL is not optimal, so that the breakdown of activities is still missed.		
Corrective Actions:	Review and update HIRAC/ISBPR document in accordance with the activities in the company on a regular basis (at least once a year). OHS Officer together with P2K3 Management disseminated the HIRAC/ISBPR document to the workers.		
Assessment Conclusion:	NCR Close Out Visit on 08-09 March 2022:		

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	<p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p> <ul style="list-style-type: none"> The latest review of HIRAC/ISBPR document is available on 8 November 2021. The updated of ISBPR document on 8 November 2021 has included a Risk Assessment and Mitigation Plan for agrochemical mixing activity in the field/warehouse. The latest of HIRAC/ISBPR document socialization is available, socialization is carried out to all department of the organization, for example on 18 November 2021 has been carried out for all supervisor (harvesting, spraying, upkeep, analysis and maintenance supervisor) Based on the results of interviews with the Chemical Warehouse Clerk / Central Warehouse and Spraying Workers at Afd II Block-C45 it was known that Spraying Workers has known the hazard and the risk control of the agrochemical mixing activities. <p>Based on that evidence, this Major NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Based on document review and interview with workers it was known that Spraying Workers has known the hazard and the risk control of the agrochemical mixing activities.</p> <p>During the onsite visit and document verification obtained information that the corrective action plan has running well, monitored and evaluated regularly.</p>

Non-conformity			
NCR Ref #	2119896-202110-M2	Issued date	21/10/2021
Due Date	20/10/2022	Closure date	09/03/2022
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 3.6.2 (Critical)		
Statement of Nonconformity:	H&S plan to address health and safety risks to people was not effectively monitored.		
Requirement Reference:	The effectiveness of the H&S plan to address health and safety risks to people is monitored.		
Objective Evidence:	<p>During field visit to workshop mill, found unsafe condition: 2 welder equipment is connected to electricity but there is no welder operator on site. One of the welder equipment connected to the electricity without standard connector, only wires attached to the plug/socket.</p> <p>During field visit to workshop mill area, found unsafe condition where there is an excavated pond that is deep enough and waterlogged but not given a barrier.</p> <p>During field visit to Dispatch Pump House and Thresher St. found rotating object are not equipped with safety cover.</p>		
Corrections:	<ol style="list-style-type: none"> Repairing electrical installation for welding activity according to safety standards. Install safety cover for rotating objects at the Dispatch Pump and Thresher Station location. Install guard fence and warning boards at excavated pond near Mill's Workshop area. 		

Root Cause Analysis:	<ul style="list-style-type: none"> • Lack of workers understanding regarding to save working conditions both in terms of work equipment and the environment in the workplace area. • The implementation and monitoring/inspection of OHS at PT KAL has not yet been carried out by supervisor (mandor) in the field.
Corrective Actions:	<ul style="list-style-type: none"> • Socialization related to save working conditions according to SOP FR.OSH.P18_Standard Pemantauan_revisi 0 to the workers who are responsible for the workplace area. • Carry out Regular OHS Inspection (monthly) by OHS Officer, inspections related to OHS condition at PT KAL.
Assessment Conclusion:	<p>NCR Close Out Visit on 08-09 March 2022: Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p> <ul style="list-style-type: none"> • The evidence of safe working condition socialization on 8 November 2021 at PT KAL was available, socialization was attended by Asisten, Mandor, Askep, operator, helper, analysis, sample boy, and maintenance. • Monthly OHS Inspection results are available (form FR.OSH.P18-01/1-0/01-09-2011) on 27 November 2021, 26 December 2021, 29 January 2022 and 26 February 2022 that has conducted by the Inspector (Workshop Assistant and Warehouse Assistant), the result of inspection shown that the electrical installation for welding is in accordance with the safety standard, the rotating object has equipped by safety cover, workplace area has met the work safety requirements. • Field verification has carried out at mill's workshop area known that electrical installation is in accordance with the safety standard and at mill's area the rotating object has equipped by safety cover. • Interviews was carried out to the mechanics and was known that mechanics has known the safe working conditions in the welding process. Interviews with the operators at mill also showed the same thing, they already understood to the safe working condition. • Furthermore, field verification in the mill's workshop area showed that the excavated pond has equipped by guard fence, the excavated pond will be made an additional septic tank. <p>Based on that evidence, this Major NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Based on document review and interview with workers it was known that they already understood to the safe working condition. During the onsite visit and document verification obtained information that the corrective action plan has running well, monitored and evaluated regularly.</p>

Non-conformity			
NCR Ref #	2119896-202110-M3	Issued date	21/10/2021
Due Date	20/10/2022	Closure date	09/03/2022
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 3.8.5- Supply Chain requirements for mills (Critical)		

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Statement of Nonconformity:	Documented Procedure "Mekanisme Rantai Pasok RSPO" FR.CSM.MRPR Rev.01 dated 20 December 2018 has no completed and up to date covering the implementation of all the elements of the supply chain model requirements.
Requirement Reference:	Documented procedures: 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: Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. a) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). b) 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. c) The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill.
Objective Evidence:	Based on document review SOP "Mekanisme Rantai Pasok RSPO" FR.CSM.MRPR Rev.01 dated 20 December 2018. It was known that SOP has not explained in detail the day limit in informing certificates status when suspended or terminated to their supply chain clients.
Corrections:	Adding the information related to the day limit in informing certificates status when suspended or terminated to their supply chain clients in the WI-M-OP-001 revision on 16 November 2021 (WI-M-OP-001 is a part of the SOP "Mekanisme Rantai Pasok RSPO" FR.CSM.MRPR Rev.01 dated 20 December 2018).
Root Cause Analysis:	Lack of thoroughness in observing the requirements stipulated in the RSPO Certification System.
Corrective Actions:	<ul style="list-style-type: none"> • Sustainability Corporate and Region communicate information and this latest SCCS information and procedure to the Marketing Department as an entry or exit of point for information to/from suppliers and buyers. • Carried out review of SOP in relation with the standard changes.
Assessment Conclusion:	<p>NCR Close Out Visit on 08-09 March 2022:</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p> <ul style="list-style-type: none"> • WI-M-OP-001 revision on 16 November 2021 has available explain related to the day limit in informing certificates status when suspended or terminated to their supply chain clients as stated at point 3.8 "Jika sertifikat ditangguhkan atau diakhiri, baik dikarenakan adanya tindakan perbaikan yang kurang efektif atau tidak dilaksanakan dengan memuaskan, maka perusahaan harus berhenti mengklaim produk bersertifikat sejak tanggal diakhiri atau ditangguhkan sertifikat dan harus menginformasikan hal tersebut kepada konsumen / pelanggan dalam waktu 3 (tiga) hari kerja". • The evidence of socialization from Sustainability Corporate Region related to information and latest SOP/WI SCCS to the Marketing Department and Mill unit PT KAL was available as mentioned in the Berita Acara Distribusi Dokumen dan Tanda Dokumen WI-M-OP-001 dated 22 November 2021 accepted by

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	<p>Marketing Manager (Jap Kha Wui) and on 24 November 2021 accepted by Mill Manager (Satri P Tarigan) submitted by Traceability Officer (Indra Zulkarnain)</p> <ul style="list-style-type: none"> SOP review was carried out in relation to the changes of standard carried out by updating WI-M-OP-001 dated 16 November 2021, this WI is part of SOP "Mekanisme Rantai Pasok RSPO" FR.CSM.MRPR Rev.01 dated 20 December 2018. <p>Based on that evidence, this Major NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Based on document review and interview with workers it was known that they understood about WI-M-OP-001 revision on 16 November 2021 related to the day limit in informing certificates status when suspended or terminated to their supply chain clients.</p> <p>During the onsite visit and document verification obtained information that the corrective action plan has running well, monitored and evaluated regularly.</p>

Non-conformity			
NCR Ref #	2119896-202110-M4	Issued date	21/10/2021
Due Date	20/10/2022	Closure date	09/03/2022
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 6.2.2 (Critical)		
Statement of Nonconformity:	<p>Based on the verification of the "Perjanjian Kerja Waktu Tidak Tertentu" (PKWTT) document at PT Ketapang Agro Lestari there is a work contract:</p> <p>a) PKWTT Work agreement an AKAD employee has not been renewed in accordance with the Employee Recruitment procedure no. AD.PNK.HRD.R&S.0002.001.</p> <p>b) The Work Agreement has not been explained in detail regarding working hours, working days, overtime, the right to vacation and maternity leave in accordance with the laws and regulations.</p>		
Requirement Reference:	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.		
Objective Evidence:	<p>Based on employee recruitment procedure No. AD.PNK.HRD.R&S.0002.001, that the AKAD (Antar Kerja Antar Daerah) Work Agreement will not be extended if its validity period has expired, but if the worker still wants to continue the working relationship with the company, a new work agreement letter with the status of Karyawan Harian Tetap (KHT) will be issued.</p> <p>Some workers are recruited using AKAD (Antar Kerja Antar Daerah) with an AKAD Work Agreement with a probationary period of 3 months and then after appointment a Perjanjian Kerja Waktu Tidak Tertentu (PKWTT) is made. However, it has not been explained in detail related to working hours, working days, overtime, the right to vacation and maternity leave in accordance with statutory regulations, for example:</p> <ul style="list-style-type: none"> Perjanjian Kerja Waktu Tidak Tertentu No. 041/PKWTT/IV-2017 dated 6 April 2017 on behalf of Muhammad Nur Malik. 		

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	<ul style="list-style-type: none"> Perjanjian Kerja Waktu Tidak Tertentu No. 027/PKWTT/VII-2017 dated 12 July 2017 on behalf of Ester Sosa.
Corrections:	<ul style="list-style-type: none"> The Balikpapan Bord of Director’s Office withdraws the Work Agreement Letter/SPK on site and communicates with the KTU Site that SPK format used is the SPK format which issued by the Balikpapan Bord of Director’s Office. The Balikpapan Bord of Director’s Office conducted socialization to KTU Site related to Company Regulation/PP and Work Agreement Letter/SPK.
Root Cause Analysis:	<ul style="list-style-type: none"> Agreement Letter shown at the time of the audit (which is on site) is different in format from the Agreement Letter that issued by Balikpapan Bord of Director’s Office, and the auditee could not explain that actually the AKAD workers recruited by PT KAL since the beginning, their status as a Permanent Worker (PKWTT Agreement) after 3 months probationary period. The auditee could not explain that the provisions related to working hours, working days, overtime, the right to vacation and maternity leave has been regulated in the Company Regulation/Peraturan Perusahaan for period 2019-2021.
Corrective Actions:	<p>The HRD Manager for Kalimantan Timur Region conduct socialization to the personalia department and Administration Head (KTU) at Unit PT KAL in relation of provisions and format of the latest PKWTT Agreement document and Company Regulation/PP and their amendments.</p>
Assessment Conclusion:	<p>NCR Close Out Visit on 08-09 March 2022:</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP’s evidence as follows:</p> <ul style="list-style-type: none"> There is evidence of communication from the Balikpapan Bord of Director’s Office to the KTU Site in the form meeting minutes on 20 November 2021 at Meeting Room Kantor Besar PT KAL. <ul style="list-style-type: none"> Understanding of the latest UU Cipta Kerja which explains the UU Cipta Kerja and its implementation in the company. The latest Work Agreement Letter for the workers, has explained that the SPK PKWTT/AKAD using the existing Work Agreement Letter at the Balikpapan Bord of Director’s Office, the existing Work Agreement Letter which already in Management Unit can be destroyed to avoid confusion on the next time, and Management Unit team must ensure that all workers in the core process must have permanent workers (PKWTT/KHT) and daily worker (KHL) is only allowed for supporting work. There is evidence of socialization from Balikpapan Bord of Director’s Office to the Management Unit (KTU Site) related to Company Regulation/Peraturan Perusahaan and Work Agreement Letter/SPK. The PP period 2019-2021 has explained the rights of workers as follows: <p>Working hours are regulated in article 17, working days are regulated in article 17, overtime is regulated in article 18, the right to vacation and maternity leave are regulated in article 32 and 33.</p> Interviews has been conducted with the HRD Manager Balikpapan Bord of Director’s Office and KTU Site revealed that the site format of Work Agreement Letter/SPK is not valid and has been withdrawn. <p>Based on that evidence, this Major NC’s has been closed.</p>

Effectiveness Closure (for previous audit closed Critical NC):	Based on document review and interview with workers and union labour, it was known that they know about the PKWTT Agreement document and Company Regulation/PP and their amendments During the onsite visit and document verification obtained information that the corrective action plan has running well, monitored and evaluated regularly.
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Non-conformity			
NCR Ref #	2119896-202110-M5	Issued date	21/10/2021
Due Date	20/10/2022	Closure date	09/03/2022
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 6.2.4 (Critical)		
Statement of Nonconformity:	The company has not carried out laboratory checks on the quality standards of clean water used by PT Ketapang Agro Lestari employees		
Requirement Reference:	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.		
Objective Evidence:	The company provides clean water facilities to employees from WTP at the PKS, the clean water is used by employees for MCK (Mandi Cuci Kakus) activities or not for consumption, but it has not been proven that the clean water source has been carried out laboratory analysis according Permenkes No. 32 Tahun 2017 concerning <i>"Standar mutu kesehatan lingkungan dan persyaratan kesehatan air untuk keperluan hygiene sanitasi, kolam renang, slus per aqua dan pemandian umum"</i> . <i>Pasal 2;</i> <i>"(1) Setiap Penyelenggara wajib menjamin kualitas Air untuk Keperluan Higiene Sanitasi, air untuk Kolam Renang, air untuk SPA, dan air untuk Pemandian Umum, yang memenuhi Standar Baku Mutu Kesehatan Lingkungan dan Persyaratan Kesehatan."</i>		
Corrections:	Performing clean water analysis according to Permenkes No. 32 Tahun 2017 which used by workers to the KAN Accredited Laboratories.		
Root Cause Analysis:	Management of PT KAL does not yet understand the obligations related to the requirements for fulfilling Clean Water quality standards which used by workers even though pH parameter is in accordance with the requirements.		
Corrective Actions:	<ul style="list-style-type: none"> The region Sustainability Team performing socialization to the Management Unit related to regulation of Clean Water quality standards for the workers. Performing clean water analysis according to Permenkes No. 32 Tahun 2017 on a regular basis (yearly). 		
Assessment Conclusion:	NCR Close Out Visit on 08-09 March 2022: Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows: <ul style="list-style-type: none"> The company has conducted clean water analysis on 3 November 2021 according to Permenkes No. 32 Tahun 2017 which used by workers to the KAN 		

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	<p>Accredited Laboratories namely Laboratorium Lingkungan PT Global Environment Laboratory, Samarinda, Kalimantan Timur which KAN accredited (KAN register No. LP-1181-IDN). Clean Water Analysis Result (No. 166/LHU/AB/GEL/X/2021 dated 3 November 2021) has available during NCR Close Out visit, the parameters that has been analysed was in accordance and meet with the quality standard of the Permenkes No. 32 Tahun 2017.</p> <ul style="list-style-type: none"> The evidence of socialization from Sustainability Team – Region Balikpapan to the Management Unit PT KAL related to the regulation of clean water quality standards was available during NCR Close Out visit as stated at the Socialization Documents on 8 November 2021 and 29 November 2021, the minutes meeting and attendance list already available. <p>Based on that evidence, this Major NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Based on document review and interview with environment PIC, it was known the company has conducted clean water analysis according to Permenkes No. 32 Tahun 2017.</p> <p>During the onsite visit and document verification obtained information that the corrective action plan has running well, monitored and evaluated regularly.</p>

Non-conformity			
NCR Ref #	2119896-202110-M6	Issued date	21/10/2021
Due Date	20/10/2022	Closure date	09/03/2022
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 6.5.2 (Critical)		
Statement of Nonconformity:	There is no evidence that a Policy to protect the reproductive rights of all has been communicated to all levels of the workforce.		
Requirement Reference:	A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.		
Objective Evidence:	<p>A policy to protect the reproductive rights of all, especially of women are available in Decree of the Board No: 011.D/SUSTAINABILITY_FR/P/VI/2012 regarding "Protection of Reproductive Rights Policy" dated 15 June 2012, signed by CEO.</p> <p>However, there is no evidence that the policy has been communicated to all level of the workforce.</p> <p>During interview with female fertilizer workers confirmed that they don't aware/understand about reproductive right.</p>		
Corrections:	Perform re-socialization to the all workers related to the Reproductive Right Protection Policy and document it.		
Root Cause Analysis:	The documents of socialization in not stored properly in the unit.		
Corrective Actions:	Refresh socialization on a regularly (yearly) related to the Reproductive Right Protection Policy and document it.		
Assessment Conclusion:	<p>NCR Close Out Visit on 08-09 March 2022:</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p>		

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	<ul style="list-style-type: none"> There is evidence of socialization (minutes meeting and attendance list) from Management Unit to all workers related to the Reproductive Right Protection Policy, for example socialization on 20 November 2021 at Afdeling II that was attended by 84 workers. Interview has been carried out to the fertilizer workers at Afdeling III Block E45 revealed that the workers has understood related to the Reproductive Right Protection Policy. <p>Based on that evidence, this Major NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	Based on document review and interview with workers and union labour, it was known that they are understood about reproductive rights especially for woman. During the onsite visit and document verification obtained information that the corrective action plan has running well, monitored and evaluated regularly.

Non-conformity			
NCR Ref #	2119896-202110-M7	Issued date	21/10/2021
Due Date	20/10/2022	Closure date	09/03/2022
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 6.7.3 (Critical)		
Statement of Nonconformity:	During field visit found that sampled workers are not use appropriate personal protective equipment (PPE) as per HIRAC document.		
Requirement Reference:	Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		
Objective Evidence:	<p>During field visit to the spraying activity at block B74 found that Driver TUS only use face mask and not chemical mask. In addition, at Afdeling IV Block B51 found that 2 spraying workers were not wearing masker, hand gloves and apron during working.</p> <p>During field visit to Ketapang Agro Lestari POM found that welder is not wearing the PPE hand gloves during welding at Press Station.</p>		
Corrections:	Provide PPE according to the type of work and HIRAC to the spraying workers (operators and driver) and Welding Operators at Mill.		
Root Cause Analysis:	The implementation and monitoring/inspection of OHS at PT KAL has not been carried out by supervisors (mandor) in the field.		
Corrective Actions:	<ul style="list-style-type: none"> Conduct regular socialization during morning cycle to the workers related to the correct use of PPE. Conduct regular OHS inspection (monthly) related to the use of PPE. 		
Assessment Conclusion:	<p>NCR Close Out Visit on 08-09 March 2022:</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p>		

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	<ul style="list-style-type: none"> There is evidence Bukti Acara Serah Terima Alat Pelindung Diri (APD) to the spraying workers (operators and driver) and Welding Operators at Mill, submissions are made on 1 October 2021, as follows: <ul style="list-style-type: none"> Yanti, the PPE submitted: helmet, protective glasses, gloves, apron, safety boot and mask. Yustina Susana Saun, the PPR submitted: helmet, protective glasses, gloves, apron, safety boot and mask. There is evidence of socialization (minutes meeting and attendance list) from the Management Unit to all workers related to the correct use of PPE at workplace area, for example the socialization was carried out on 18 November 2021 to all spraying workers and mill workers. There is evidence regarding Monthly OHS Inspection for period November 2021, December 2021, January 2022, February 2022 by OHS officer, the inspection result shown that workers have used PPE properly. Interview has carried out with spraying workers at Afdeling II Block C45 and visit to Mill PT KAL, it is observed that workers are already using the appropriate PPE. <p>Based on that evidence, this Major NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	Based on document review and interview with workers and union labour, it was known that they are understood about PPEs and its important to use id regularly. During the onsite visit and document verification obtained information that the corrective action plan has running well, monitored and evaluated regularly.

Non-conformity			
NCR Ref #	2119896-202110-M8	Issued date	21/10/2021
Due Date	20/10/2022	Closure date	09/03/2022
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 7.2.10 (Critical)		
Statement of Nonconformity:	There is not demonstrated that specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions.		
Requirement Reference:	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		
Objective Evidence:	There is not demonstrated that specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions.		
Corrections:	Identifying targets for workers who must perform a medical check up namely spraying workers, mandor and chemical warehouse clerk.		
Root Cause Analysis:	Management Unit does not yet understand the Medical Check Up requirements, specially for the spraying workers.		
Corrective Actions:	<ul style="list-style-type: none"> Sustainability Team – Region Kalimantan Timur socialization the SOP FR.OSH.P21_Pemantauan Pemeriksaan Kesehatan Karyawan_revisi 0 to the Management Unit PT KAL. Conducting MCU regularly according to the SOP (for spraying workers every 6 month). 		

<p>Assessment Conclusion:</p>	<p>NCR Close Out Visit on 08-09 March 2022: Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p> <ul style="list-style-type: none"> • Management Unit has identified targets for the workers who must perform Medical Check Up as stated in the Offering Letter of MCU from the Klinik Utama Permata Husada Kutai Barat on 3 November 2021 for Cholinesterase, audiometry and spirometry. • There is evidence of socialization (minutes meeting and attendance list) related to the Medical Check Up, the socialization is conducted to the all department in management unit, for example on 18 November 2021 was conducted to the all spraying workers and mill workers. • There is evidence of Medical Check Up for spraying workers that has conducted on 20 November 2021, the result of cholinesterase analysis shown normal condition, as follows: <ul style="list-style-type: none"> - Yanti, Analysis results 8.736, normal limits 3.930-10.800, description "normal". - Yustina, Analysis results 9.865, normal limits 3.930-10.800, description "normal". - Agustinus, Analysis results 7.630, normal limits 4.620-11.500, description "normal". • Interview to the spraying workers at Afdeling II Block C45 revealed that they had conducted MCU on 20 November 2021 in collaboration with the Klinik Utama Permata Husada Kutai Barat. <p>Based on that evidence, this Major NC's has been closed.</p>
<p>Effectiveness Closure (for previous audit closed Critical NC):</p>	<p>Based on document review and interview with workers and union labour, it was known that the company has conduct medical check up in accordance to regulation. During the onsite visit and document verification obtained information that the corrective action plan has running well, monitored and evaluated regularly.</p>

<p>Non-conformity</p>			
<p>NCR Ref #</p>	<p>2119896-202110-N1</p>	<p>Issued date</p>	<p>21/10/2021</p>
<p>Due Date</p>	<p>ASA 1</p>	<p>Closure date</p>	<p>09/03/2022</p>
<p>Clause & Category (Critical / Minor)</p>	<p>RSPO P&C INA NI 2020 – Indicator 3.2.2 (Minor)</p>		
<p>Statement of Nonconformity:</p>	<p>PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM and its supply base cannot provide filled up/completed RSPO metrics template prior to an RSPO Certification.</p>		
<p>Requirement Reference:</p>	<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>Objective Evidence:</p>	<p>PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM and its supply base cannot provide filled up/completed RSPO metrics template prior to an RSPO Certification.</p>		
<p>Corrections:</p>	<p>Submit the RSPO Metrics Template in accordance with the provisions of the RSPO Secretariat prior to the audit.</p>		

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Root Cause Analysis:	Lack of communication and coordination related to the data synchronization between the Sustainability Corporate and the Region Balikpapan Office to fulfill the documents required in filling out the RSPO Metrics Template.
Corrective Actions:	Communicating and coordinating via email the data requirements between Sustainability Corporate and Region Balikpapan Office earlier to ensure that the Metrics Template can be completed prior to the audit.
Assessment Conclusion:	<p>NCR Close Out Visit on 08-09 March 2022:</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p> <ul style="list-style-type: none"> • There is evidence of the RSPO Metrics Template version 2.1 PT Ketapang Agro Lestari. • There is evidence of communication via email regarding the data required for RSPO Metrics Template between Sustainability Corporate and Balikpapan Regional Office, the communication via email was carried out on 16 November 2021 according to available evidence. <p>Based on that evidence, this minor NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Based on document review, the company has completed the RSPO Metric template and send it to auditor on time during surveillance audit (ASA1)</p> <p>NC has been closed on 9 March 2022</p>

Non-conformity			
NCR Ref #	2119896-202110-N2	Issued date	21/10/2021
Due Date	ASA 1	Closure date	01/03/2023
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 5.1.1 (Minor)		
Statement of Nonconformity:	Based on interview with the Head of KUD Plasma "Koperasi Serba Usaha Sempek Penawang Lendian Sejahtera", it was known that prices for FFB has not available and accessible by smallholders.		
Requirement Reference:	Current and previous period prices for FFB are publicly available and accessible by smallholders.		
Objective Evidence:	Based on interview with the Head of KUD Plasma "Koperasi Serba Usaha Sempek Penawang Lendian Sejahtera", it was known that prices for FFB has not available and accessible by smallholders.		
Corrections:	The information regarding the FFB prices will be communicated in facilities that can be accessed to smallholders such as posted at the Information Board at the KUD Office.		
Root Cause Analysis:	There is no means of communication that can be accessed by smallholder.		
Corrective Actions:	Periodically will update information regarding of FFB Prices and communicated on the facilities that can be accessed by smallholders.		
Assessment Conclusion:	Based on interview with the Head of KUD Plasma "Koperasi Serba Usaha Sempek Penawang Lendian Sejahtera", it was known that prices for FFB has available and		

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	<p>accessible by smallholders. The organization has distributed the FFB prices to Koperasi through a statement letter.</p> <p>Based on that evidence, this minor NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Based on document review, the company has completed the RSPO Metric template and send it to auditor on time during surveillance audit (ASA1)</p> <p>NC has been closed on 9 March 2022</p>

Non-conformity			
NCR Ref #	2119896-202110-N3	Issued date	21/10/2021
Due Date	ASA 1	Closure date	01/03/2023
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 5.1.8 (Minor)		
Statement of Nonconformity:	PT. Ketapang Agro Lestari has not prepared mutual agreement to support independent smallholder for certification.		
Requirement Reference:	The unit of certification supports independent smallholders with certification, where applicable, ensuring mutual agreement between the unit of certification and the smallholder on who runs the Internal Control System (ICS), who holds the certificate, and who owns and sells certified materials.		
Objective Evidence:	PT. Ketapang Agro Lestari has not prepared mutual agreement to support independent smallholder for certification.		
Corrections:	PT KAL disseminated the RSPO certification to the Village Government of Ring 1 or those that coincided with the company and Identifying the presence of Independent Smallholders and making a mutual agreement to support independent smallholder for certification.		
Root Cause Analysis:	PT KAL has not identified the presence of independent stallholders around ring 1.		
Corrective Actions:	Identify the presence of independent smallholders and fulfill RSPO requirements related to Principle 5 – Support Smallholders Inclusion and create a program if independent smallholders are identified.		
Assessment Conclusion:	<p>Organization has identified Independent Smallholders around PT KAL and PT BSMJ. In relation to certification support, namely related to assistance and introduction to the community around the company about oil palm commodities, the company has carried out initial socialization to the village regarding the potential for developing community plantations in relation to the potential for receiving of FFB from community independent gardens. Evidence of the outreach process to the surrounding community around PT KAL and PT BSMJ, namely on 23, 24, 27, 30 January 2023 was available during the audit (photos, minutes and attendance list).</p> <p>Therefore, this minor NC has been closed.</p>		
Effectiveness Closure (for previous audit closed Critical NC):	NC has been closed on 1 March 2023		

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Non-conformity			
NCR Ref #	2119896-202110-N4	Issued date	21/10/2021
Due Date	ASA 1	Closure date	01/03/2023
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 5.2.1 (Minor)		
Statement of Nonconformity:	PT. Ketapang Agro Lestari has not consulted smallholders (irrespective of type) to support and improve their livelihood and their interest in RSPO certification.		
Requirement Reference:	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.		
Objective Evidence:	PT. Ketapang Agro Lestari has not consulted smallholders (irrespective of type) to support and improve their livelihood and their interest in RSPO certification.		
Corrections:	Identifying the presence of independent smallholders around ring 1 village.		
Root Cause Analysis:	PT KAL has not identified the presence of independent stallholders around ring 1.		
Corrective Actions:	Fulfilling the RSPO requirements related to Principle 5 – Support Smallholders Inclusion and create a needs assessment and create a program of independent smallholders to improve their livelihoods and their interest in RSPO certification if independent smallholders are identified.		
Assessment Conclusion:	<p>On this ASA 2 audit, PT KAL together with PT BSMJ has shown evidence of consultation with interested smallholder.</p> <p>In relation to certification support, namely related to assistance and introduction to the community around the company about oil palm commodities, the company has carried out initial socialization to the village regarding the potential for developing community plantations in relation to the potential for receiving of FFB from community independent gardens. Evidence of the outreach process to the surrounding community around PT KAL and PT BSMJ, namely on 23, 24, 27, 30 January 2023 was available during the audit (photos, minutes and attendance list). Therefore, this minor NC has been closed.</p>		
Effectiveness Closure (for previous audit closed Critical NC):	NC has been closed on 1 March 2023		

Non-conformity			
NCR Ref #	2119896-202110-N5	Issued date	21/10/2021
Due Date	ASA 1	Closure date	01/03/2023
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 5.2.2 (Minor)		
Statement of Nonconformity:	PT. Ketapang Agro Lestari has not implemented 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).
Requirement Reference:	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).
Objective Evidence:	PT. Ketapang Agro Lestari has not prepared smallholder improvement programmes and PT. Ketapang Agro Lestari has not implemented 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).
Corrections:	Fulfilling the RSPO requirements related to Principle 5 – Support Smallholders Inclusion and making smallholders improvement programs if independent smallholders are identified.
Root Cause Analysis:	PT KAL has not identified the presence of independent stallholders around ring 1.
Corrective Actions:	Identifying the presence of independent smallholders around ring 1 village.
Assessment Conclusion:	<p>The company has conducted initial dissemination and induction training related oil palm benefit and best management practices during Stakeholder Meeting on 17 December 2022.</p> <p>For Plasma smallholder, it is managed in full managed system by the company. Therefore, there is no need for specific support directly to the plots owner (smallholder). However, contractual agreement and initial dissemination/training to the Cooperative Official related RSPO certification has been conducted through Stakeholder Meeting on 24 January 2023.</p> <p>Therefore, this minor NC has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	NC has been closed on 1 March 2023

Non-conformity			
NCR Ref #	2119896-202110-N6	Issued date	21/10/2021
Due Date	ASA 1	Closure date	01/03/2023
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 5.2.3 (Minor)		
Statement of Nonconformity:	PT. Ketapang Agro Lestari has not provided support to promote legality of FFB production.		
Requirement Reference:	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.		
Objective Evidence:	PT. Ketapang Agro Lestari has not provided support to promote legality of FFB production.		

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Corrections:	Identifying the presence of independent smallholders around ring 1 village.
Root Cause Analysis:	PT KAL has not identified the presence of independent smallholders around ring 1 village.
Corrective Actions:	Fulfilling the RSPO requirements related to Principle 5 – Support Smallholders Inclusion and create smallholder improvement program related to promote legality of FFB production if independent smallholders are identified.
Assessment Conclusion:	<p>The company has conducted initial dissemination and induction training related oil palm benefit and best management practices during Stakeholder Meeting on 17 December 2022.</p> <p>For Plasma smallholder, it is managed in full managed system by the company. Therefore, there is no need for specific support directly to the plots owner (smallholder). However, contractual agreement and initial dissemination/training to the Cooperative Official related RSPO certification has been conducted through Stakeholder Meeting on 24 January 2023.</p> <p>Therefore, this minor NC has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	NC has been closed on 1 March 2023

Non-conformity			
NCR Ref #	2119896-202110-N7	Issued date	21/10/2021
Due Date	ASA 1	Closure date	01/03/2023
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 5.2.5 (Minor)		
Statement of Nonconformity:	PT. Ketapang Agro Lestari has not performed regular review and public report on the progress of the smallholder support programme.		
Requirement Reference:	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		
Objective Evidence:	PT. Ketapang Agro Lestari has not performed regular review and public report on the progress of the smallholder support programme.		
Corrections:	Identifying the presence of independent smallholders around ring 1 village.		
Root Cause Analysis:	PT KAL has not identified the presence of independent stallholders around ring 1.		
Corrective Actions:	Fulfilling the RSPO requirements related to Principle 5 – Support Smallholders Inclusion if independent smallholders are identified, the company conduct regularly reviews and publicly reports on the progress of the smallholder support programme.		
Assessment Conclusion:	<p>The company has conducted initial dissemination and induction training related oil palm benefit and best management practices during Stakeholder Meeting on 17 December 2022.</p> <p>For Plasma smallholder, it is managed in full managed system by the company. Therefore, there is no need for specific support directly to the plots owner (smallholder). However, contractual agreement and initial dissemination/training</p>		

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	to the Cooperative Official related RSPO certification has been conducted through Stakeholder Meeting on 24 January 2023. Therefore, this minor NC has been closed.
Effectiveness Closure (for previous audit closed Critical NC):	NC has been closed on 1 March 2023

Non-conformity			
NCR Ref #	2119896-202110-N8	Issued date	21/10/2021
Due Date	ASA 1	Closure date	01/03/2023
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 6.3.3 (Minor)		
Statement of Nonconformity:	There is no evidence that formation or operation of registered labour organizations freely elected representatives for all workers, including migrant and contract workers.		
Requirement Reference:	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.		
Objective Evidence:	According to the organisation of labour organization (LKS Bipartite) noted that organization member consists of 5 person representative of Company management and 3 person representative of workers/labour. According to the requirement or provision from Manpower Office of Kutai Barat Regency stated that LKS Bipartite should be 1 : 1 between management and workers.		
Corrections:	Revise the LKS Bipartite Structure and report the latest LKS Bipartite Structure to the Manpower Office of Kutai Barat Regency for recording.		
Root Cause Analysis:	Management Unit does not yet understand related to requirements or the provisions of the Manpower Office of Kutai Barat Regency stated that the LKS Bipartite must be 1:1 between management and workers.		
Corrective Actions:	Socialization related to LKS Bipartite regulations by HRD to workers and staff of PT KAL.		
Assessment Conclusion:	<p>LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2236/DTKT-BPTKHI/IX/2019 Tentang pencatatan Lembaga Kerjasama Bipartit PT Ketapang Agro Lestari" dated 27 September 2019. Tanda Bukti Pencatatan LKS Bipartit Nomor: 568/2237/DTKT-BPTKHI/IX/2019 dated 27 September 2019.</p> <p>Regular meeting has been programme to discuss about the issue regarding employment and the update of employment regulation.</p> <p>Sample of LKS Bipartite meeting on 23 January 2023 in PT Ketapang Agro Lestari and 25 January in PT Borneo Surya Mining Jaya discussing the socialization of employment policy and the changing of LKS Bipartite Structure.</p> <p>Therefore, this minor NC has been closed.</p>		

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Effectiveness Closure (for previous audit closed Critical NC):	NC has been closed on 1 March 2023
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Non-conformity			
NCR Ref #	2119896-202110-N9	Issued date	21/10/2021
Due Date	ASA 1	Closure date	01/03/2023
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 6.5.3 (Minor)		
Statement of Nonconformity:	No evidence that management has assessed the needs of new mother effectively and taken action to address the needs that have been identified.		
Requirement Reference:	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.		
Objective Evidence:	<p>PT Ketapang Agro Lestari has been assessed the needs of new mother in consultation with the new mother as per "Identifikasi Kebutuhan Ibu Baru di PT KAL". However, based on interview with female fertilizing workers, confirmed that they don't aware about the circular letter that company provide a time (1 hour) for breastfeeding.</p> <p>During filed visit and interview with fertilizing workers (YL), she still working as a fertilizing worker when she was in breastfeeding for her child when age 3 month.</p> <p>Based on new mother identification report shown that most of respondent not from new mother (only 8 new mother respondent and the rest is not new mother 62 person). While according to data from clinic there were more than 20 new mothers identified.</p>		
Corrections:	<ul style="list-style-type: none"> • Update the identification of the new number of new mothers in PT KAL • Identify and determine the needs of new mothers with respondents who represent the number of new mothers. 		
Root Cause Analysis:	Asistant Afdeling, Mandor and women workers who work in the spraying and fertilizer activity do not understand related to Company Policies regarding the needs of new mother and the lack of supervision from the unit.		
Corrective Actions:	KTU unit conducts socialization of company policies for new mothers to Assistant Afdeling, mandor and women workers on regular basis (yearly)		
Assessment Conclusion:	<p>The company has followed up this NC by issuing PT KAL Estate Manager Memorandum No. PH/SE/003/IX/2021 dated 2 September 2021, stated that:</p> <ul style="list-style-type: none"> - Provision of 3 months maternity leaves according to the national regulation. - Provision time during work to give breastfeeding to their babies. - Prohibition of new mother to work in chemical-related job. - Monthly pregnancy test for women works in chemical related job, to prevent pregnant women work in chemical related job. 		

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	<p>This memorandum has been disseminated to workers on 17 December 2022. This memorandum also sighted stucked in offices and housing area.</p> <p>In 2022, PT KAL has conducted assessment for 17 new mothers. These new mothers have been verified tally with data in clinics. All of them have babies under 3 years old. Some of the input gained from the questionnaire was the need to have breastfeeding time during work.</p> <p>Therefore, this minor NC has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	NC has been closed on 1 March 2023

Non-conformity			
NCR Ref #	2119896-202110-N10	Issued date	21/10/2021
Due Date	ASA 1	Closure date	01/03/2023
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 6.5.4 (Minor)		
Statement of Nonconformity:	There is no evidence that a grievance mechanism, which respects anonymity and protects complainants has been communicated to all levels of the workforce.		
Requirement Reference:	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.		
Objective Evidence:	<p>There is no evidence that the policy has not been communicated to all levels of workforce.</p> <p>During interview with workers confirmed that they have not understand and aware regarding the policy and grievance mechanism which was respects anonymity and protects complainants where requested.</p>		
Corrections:	Management unit conducts socialization of company procedure regarding handling of complaint in the SOP Communication.		
Root Cause Analysis:	The socialization has been carried out partially and not completely for all workers.		
Corrective Actions:	Management unit conducts socialization related to SOP Complaints which respects anonymity and protects complainants with a system that is understood and easily remembered by workers and is evaluated every 6 moths by the KTU unit.		
Assessment Conclusion:	<p>The grievance mechanism has been disseminated to workers in PT KAL on 17 December 2022, and external stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Based on interview with workers and stakeholders, it is known that they understood the company's grievance mechanism, which respects anonymity and protects the complainants.</p> <p>Therefore, this minor NC has been closed.</p>		

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Effectiveness Closure (for previous audit closed Critical NC):	NC has been closed on 1 March 2023
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Non-conformity			
NCR Ref #	2119896-202110-N11	Issued date	21/10/2021
Due Date	ASA 1	Closure date	Escalated to Major in ASA 1
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 6.7.2 (Minor) Escalated to Major in ASA 1		
Statement of Nonconformity:	There is no assigned operatives trained in first aid are present in both field and other operations		
Requirement Reference:	Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		
Objective Evidence:	Company has provided the first aid equipment both in field or worksite and other operation, however there is no assigned operatives trained in first aid are present in both field and other operations.		
Corrections:	Conducts First Aid training for the officers assigned to first aid to be present in the field and other operations.		
Root Cause Analysis:	It has not yet been clearly established for officers assigned to first aid to be present in the field and other operations.		
Corrective Actions:	To appoint and assign officers assigned to first aid to be present in the field and other operations and to be provided with regular first aid training.		
Assessment Conclusion:	<p>Company has formed the emergency response team as per "Satuan Tugas Pengendalian kebakaran Lahan dan Kebun & Kesiapsiagaan Tanggap Darurat" updated Februari 2023 as below:</p> <ul style="list-style-type: none"> - Coach: Ketut Rinaldi (DP) - Chairman: Bima Sakti (GMK) - Secretary: Deni Jaelani (KTU) - Fire leader pemadam kebakaran: Alen Farkliw (Askep) - Squad I: Crew leader (Amirudin Lubis), member 15 personel - Squad II: Crew leader (Iwan F Nababan), member 15 personel - Squad III: Crew leader (Ardi Ahmad Fauzi), member 15 personel - Squad IV: Crew leader (Indra Lesmana J.M), member 15 personel - Squad supporting: Logistic (M. Kopong), Transportation (Armino sitorus), Communication (Pardomuan H), First Aid (Eriade Burhan Arief & Widiastuti), Sepcial protection (Bernard) <p>There is first aid training has been conducted by Licenced Paramedic from Kutai Barat Regency for Field Foreman both in estate and mill on 18 November 2021.</p>		

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	<p>First aid equipment are available in the worksite both in Estate and Mill. Sample seen:</p> <ul style="list-style-type: none"> - At field, brought by field foreman: 7 box. - At mill and estate 13 box, covering: estate office, mill office, warehouse office, workshop, Rayon office, fertilizer warehouse, sortation station, hazardous waste storage, laboratorium. <p>Therefore, this minor NC has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	NC has ben escalated to CRITICAL (Major) in ASA-1

Non-conformity			
NCR Ref #	2119896-202110-N12	Issued date	21/10/2021
Due Date	ASA 1	Closure date	01/03/2023
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 7.2.8 (Minor)		
Statement of Nonconformity:	During field visit to landfill found that some ex chemical container disposed not properly as per regulation.		
Requirement Reference:	7.2.8 All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.		
Objective Evidence:	During field visit at landfill area found that some ex chemical container are disposed in to the landfill (TPSA).		
Corrections:	Cleaned the landfill area from several used chemical and delivered to Hazardous Waste Warehouse on 22 October 2021.		
Root Cause Analysis:	Lack of supervision from supervisor/mandor and assistant regarding the handling of Hazardous Waste in the workplace area.		
Corrective Actions:	<p>Assistant and mandor carried out socialization related to handling of Hazardous Waste in the workplace area.</p> <p>Perform monitoring/inspection in the workplace area by Assistant on regular basis together with the monthly OHS inspection.</p>		
Assessment Conclusion:	<p>During field visit to landfill area at KAL Estate and BSMJ estate shown that landfill area has well managed and domestic waste handling in accordance with procedure and regulation.</p> <p>Therefore, this minor NC has been closed.</p>		
Effectiveness Closure (for previous audit closed Critical NC):	NC has been closed on 1 March 2023		

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Non-conformity			
NCR Ref #	2119896-202110-N13	Issued date	21/10/2021
Due Date	ASA 1	Closure date	01/03/2023
Clause & Category (Critical / Minor)	RSPO P&C INA NI 2020 – Indicator 7.3.2 (Minor)		
Statement of Nonconformity:	It was found that waste material disposal are not in accordance with company procedures.		
Requirement Reference:	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		
Objective Evidence:	<p>PT Ketapang Agro Lestari prepared a procedure to handle waste material including hazardous waste under "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018.</p> <p>During field visit to landfill it was found that some ex agrochemical container (5 pcs), ex used oil container (1 pcs) and 1 pcs ex insecticide container (baygon) disposed into the landfill.</p> <p>During field visit to Dispatch Pump House found disposal of used oil filter. It was found that ex chemical container "EON Chemical Solution" was use as a rubbish bin near to the weighbridge.</p> <p>It was found that ex engine oil "CAT DEO 15W-40" was use as a rubbish bin near to engine room.</p>		
Corrections:	Cleaned the workplace area from several used chemical and delivered to Hazardous Waste Warehouse on 22 October 2021.		
Root Cause Analysis:	Lack of supervision from supervisor/mandor and assistant regarding the handling of Hazardous Waste in the workplace area.		
Corrective Actions:	<p>Assistant and mandor carried out socialization related to handling of Hazardous Waste in the workplace area.</p> <p>Perform monitoring/inspection in the workplace area by Assistant on regular basis together with the monthly OHS inspection.</p>		
Assessment Conclusion:	<p>During field visit to landfill area at KAL Estate and BSMJ estate shown that landfill area has well managed in accordance with procedure and regulation.</p> <p>During field visit to Workshop area shown no more hazardous waste disposed in the area.</p> <p>Based on interview with workers in Workshop Area, Warehouse Area and PIC for landfill, the can explain the waste management.</p> <p>Therefore, this minor NC has been closed.</p>		
Effectiveness Closure (for previous audit closed Critical NC):	NC has been closed on 1 March 2023		

Opportunity for Improvement	
OFI#	Description
OFI 1	OFI Statement: Nil Verification / Follow-up actions:

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
IAV				
2119896-202110-M1	Major	3.6.1	21/10/2021	Closed on 09/03/2022
2119896-202110-M2	Major	3.6.2	21/10/2021	Closed on 09/03/2022
2119896-202110-M3	Major	3.8.5	21/10/2021	Closed on 09/03/2022
2119896-202110-M4	Major	6.2.2	21/10/2021	Closed on 09/03/2022
2119896-202110-M5	Major	6.2.4	21/10/2021	Closed on 09/03/2022
2119896-202110-M6	Major	6.5.2	21/10/2021	Closed on 09/03/2022
2119896-202110-M7	Major	6.7.3	21/10/2021	Closed on 09/03/2022
2119896-202110-M8	Major	7.2.10	21/10/2021	Closed on 09/03/2022
2119896-202110-N1	Minor	3.2.2	21/10/2021	Closed on 09/03/2022
2119896-202110-N2	Minor	5.1.1	21/10/2021	Closed on 01/03/2023
2119896-202110-N3	Minor	5.1.8	21/10/2021	Closed on 01/03/2023
2119896-202110-N4	Minor	5.2.1	21/10/2021	Closed on 01/03/2023
2119896-202110-N5	Minor	5.2.2	21/10/2021	Closed on 01/03/2023
2119896-202110-N6	Minor	5.2.3	21/10/2021	Closed on 01/03/2023
2119896-202110-N7	Minor	5.2.5	21/10/2021	Closed on 01/03/2023
2119896-202110-N8	Minor	6.3.3	21/10/2021	Closed on 01/03/2023
2119896-202110-N9	Minor	6.5.3	21/10/2021	Closed on 01/03/2023
2119896-202110-N10	Minor	6.5.4	21/10/2021	Closed on 01/03/2023
2119896-202110-N11	Minor	6.7.2	21/10/2021	Escalate to Major in CAV
2119896-202110-N12	Minor	7.2.8	21/10/2021	Closed on 01/03/2023
2119896-202110-N13	Minor	7.3.2	21/10/2021	Closed on 01/03/2023
2315354-202302-M1	Major	3.8.7	03/03/2023	Closed on 24/05/2023
2315354-202302-M2	Major	3.8.9	03/03/2023	Closed on 24/05/2023

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2315354-202302-M3	Major	6.2.7	03/03/2023	Closed on 24/05/2023
2315354-202302-M4	Major	7.2.7	03/03/2023	Closed on 24/05/2023
2315354-202302-N1	Minor	7.8.1	03/03/2023	Next CAV audit

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 Ketapang Agro Lestari POM and supply bases 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 Union	<ul style="list-style-type: none"> - Gender Committee of PT KAL - Gender Committee of PT BSMJ - Bipartite Committee of PT KAL’s management and its workers - Bipartite Body of PT BSMJ’s management and its workers 	Face to face interview
Governmental Department	<ul style="list-style-type: none"> - Plantation Agency of Kutai Barat Regency - Environmental Agency of Kutai Barat Regency - Manpower Agency of Kutai Barat Regency 	Phone interview
Contractor	CV Inti Jaya (FFB transporter)	Phone interview
Communities	<ul style="list-style-type: none"> - Head of Lendian Village (administrative area of PT KAL) - Head of Penawang Village (administrative area of PT KAL) - Head of Lembunan Village (administrative area of PT BSMJ) - Plasma Cooperative of Lempok Penantai Jaya (Plasma of PT BSMJ) 	Phone interview

Stakeholders comment	
1	<p>Feedbacks: Gender Committee of PT KAL and PT BSMJ</p> <ul style="list-style-type: none"> - The Gender Committee was formed to handle issues related to gender, such as discrimination and harassment in the workplace. The organization structure consists of Chairman, Gender equality Coordinator, Counseling Coordinator, Female right Coordinator, Training Coordinator. - recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available. There are no issues related to gender discriminations in the process, also no issue related sexual harassment. - Male and female workers are received equal pay in the same work status. - The pregnancy test is conducted regularly to chemical related worker. When it is found pregnant workers, they will be transferred to other work which is not related to chemical application. Therefore, pregnancy test is not conducted asa discriminatory measure. - The new morhers have been assessed regarding the new mother's needs and they know the time provision given by the company to breastfeeding during working time. - The workers have been disseminated to related company's policy and SOPs. <p>Audit Team verification and response: No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>
2	<p>Feedbacks: Bipartite Committee of PT KAL's and PT BSMJ's management and its workers</p> <ul style="list-style-type: none"> - At the moment, the workers have no will to form a Labor Union. This is also grounded by the fact that there has been no big issue related to employment. Therefore, the communication between company and workers is facilitated by Bipartite Committee (LKS/<i>Lembaga Kerjasama</i> Bipartit) as regulated in applicable law, that the structure is consist of company and workers representatives. - Recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available. - it can be concluded that there was no indication of un-voluntary practice in employment, no discrimination, harassment. - The workers are paid based on the minimum payment of 2023. - There was no issue related to PPE provision. The workers can have replacement anytime if broken due to work. - The workers have been disseminated related company's policy and SOPs. <p>Audit Team verification and response: No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>
3	<p>Feedbacks: Plantation Agency of Kutai Barat Regency</p> <ul style="list-style-type: none"> - PT KAL and PT BSMJ have complied with the regulation of plantation permit, such as has had a Plantation Business Permit (<i>Izin Usaha Perkebunan / IUP</i>), HGU (land title), and has had sufficient fire fighting equipment. - The land preparation did not conducted by land burning. Mandatory reports also have been submitted regularly. Social engagement also has been conducted well, such as by providing CSR program, receive community FFB, receive local worker, and has had Plasma scheme.

	<ul style="list-style-type: none"> - In the surrounding company, probably here has been no independent oil palm smallholder yet. The majority of the local community earn a living from rubber/forest rubber. - There have been no negative issues related to land legality, fire, IPM, and CSR. <p>Audit Team verification and response: No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>
<p>4</p>	<p>Feedbacks: Environmental Agency of Kutai Barat Regency</p> <ul style="list-style-type: none"> - PT KAL and PT BSMJ have complied with applicable environmental regulations, among others has had environmental document, license of hazardous temporary warehouse, license of POME Land Application, license of WWTP. All mandatory reports related environmental has been reported to agency. There is no official complaints currently from stakeholder related environmental issue. - In 2019, there was an issue of complaints from the surrounding community related to river pollution caused by PT KAL Mill waste and has been followed up and closed in 2021. No further issue related to this. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> - No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation. - Related issues of 2019 has been identified and described in Stage 2 Audit. There is no further issue related to this.
<p>5</p>	<p>Feedbacks: Manpower Agency of Kutai Barat Regency</p> <ul style="list-style-type: none"> - PT KAL and PT BSMJ have formed OHS committee (P2K3), has been endorsed/approved by Manpower Agency. The mandatory OHS Committee Reports have been submitted regularly. - There are no reports of fatal accidents since the last year at PT KAL and PT BSMJ. - There are no negative issues related to employment and OHS so far. <p>Audit Team verification and response: No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>
<p>6</p>	<p>Feedbacks: CV Inti Jaya (FFB transporter)</p> <ul style="list-style-type: none"> - PT KAL and PT BSMJ provides an opportunity to cooperate in the transportation of FFB to local contractors. - Determination of the FFB loading price is delivered transparently and explained in the agreement. - It is stated in the agreement based on the agreement between the two parties, and contractor shall adhere legal requirement in terms of employment and OHS. Moreover, explained that the payment was made on time in accordance with the contents of the agreement and there had never been a problem in terms of payment. <p>Audit Team verification and response: No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>
	<p>Feedbacks: Head of Lendian Village (administrative area of PT KAL)</p>

<p>7</p>	<ul style="list-style-type: none"> - Just a few weeks ago, some persons in Lendian Village who wanted to certify their land, faced difficulties due to their land overlapping with HGU of PT KAL, said Agrarian Agency. Then the Agency asked the landowner to make statements that the land has never been sold to the company. This issue not yet become a dispute yet since the landowner waiting the further follow up from Agrarian Agency. - Regarding the issue of complaints from the surrounding community in 2019 related to river pollution caused by PT KAL Mill waste and has been followed up and closed in 2021. The company has proven not to have done anything wrong in this regard. No further issue related to this.
	<p>Audit Team verification and response: The company has not received information or complaints related to some people who in process of land certification that overlap with company's HGU. This issue will be verified in the next audit.</p>
<p>8</p>	<p>Feedbacks: Head of Penawang Village (administrative area of PT KAL) There is no land dispute, environmental pollution, or employment issue. The company has made efforts to develop the surrounding community through CSR programs, the use of local labor and local contractors, as well as plasma (scheme smallholder) establishment.</p>
	<p>Audit Team verification and response: No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>
<p>9</p>	<p>Feedbacks: Head of Lembunan Village (administrative area of PT BSMJ) There is no land dispute, environmental pollution, or employment issue. The company has made efforts to develop the surrounding community through CSR programs, the use of local labor and local contractors, as well as plasma (scheme smallholder) establishment.</p>
	<p>Audit Team verification and response: No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>
<p>10</p>	<p>Feedbacks: Plasma Cooperative of Lempok Penatai Jaya (Plasma of PT BSMJ)</p> <ul style="list-style-type: none"> - The Plasma is managed in fully managed system by the company, as compensation to the local community regarding the plantation investment in community's area. This plasma has proven improved the local economic development. - The Plasma agreement has been made and plasma has been established. - There has been no issue related to the development, FFB price and payment. All of them were made transparently.
	<p>Audit Team verification and response: No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
Timotius (PLO of PT KAL)	2012	13	Yes	Yes	Comply
Musmuliadi (PLO of PT BSMJ)	2011	6	Yes	Yes	Comply

Note:
 Although the total area of BSMJ is 1,866.58 ha, only one previous land user who used to own 6 ha of land has been interviewed whilst majority of previous land owners are not live in the village anymore and no one have their phone number

Previous land owner / user comment	
	<p>Feedbacks: Timotius and Musmuliadi</p> <p>The land acquisition process has been conducted in a FPIC manner, such as initiated by dissemination of the project, participative mapping, all steps were well documented and village officials as well as surrounding landowners have been involved. No negative issues during land acquisition.</p>
	<p>Audit Team verification and response:</p> <p>There is no negative issue to be followed up. The unit of management has shown the samples of documentation of land acquisitions and has been known that the documentation covers participation mapping, agreements, made in the Indonesian language, and has involved the village officials.</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.

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Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that **PT Ketapang Agro Lestari – Ketapang Agro Lestari POM and supply bases** 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 Ketapang Agro Lestari – Ketapang Agro Lestari POM and supply bases** is certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Eko Prastio Ramadhan	Name: Eko Darmawanto
Company Name: PT BSI Group Indonesia	Company Name: PT Ketapang Agro Lestari – Ketapang Agro Lestari POM
Title: Client Manager	Title: Sr Mgr Certification and Traceability
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
Date: 27 May 2023	Date: 2 June 2023

Appendix A: Summary of Findings

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

		<ul style="list-style-type: none"> ▪ Occupational Health and Safety (OHS) Plan ▪ High Conservation Value (HCV) & High Carbon Stock (HCS) Documentation ▪ Emission prevention and reduction plans ▪ Communication Procedures (process of handling complaints and responses) ▪ Public summary of the certification audit report ▪ Human Rights Policy. <p>Based on interview with stakeholders, it can be concluded that the company has given dissemination related to the publicly documents and how to access the documents.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under parent company of First Resource Ltd. Therefore, the procedure related publicly document it the same as PT KAL, that is Communication Procedure No. 02 dated November 22, 2018 (FR.EMS.CIE). Based on the interview with stakeholders, it is known that PT BSMJ has given dissemination related to the publicly documents and how to access the documents.</p>	
1.1.2	<p>Information is provided in appropriate languages and accessible to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>Based on documents review and interviews with PT KAL management, all information is provided in Indonesian, while procedures and policies are presented bilingual, namely English and Indonesian. Reports submitted to the relevant agencies are presented in Indonesian.</p> <p>Internal documents such as employment contracts, reports to the relevant agency services are presented in Indonesian.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the documentation it the same as PT KAL. All information is provided in Indonesian, while procedures and policies</p>	Complied

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		<p>are presented in bilingual, namely English and Indonesian. Reports submitted to the relevant agencies are presented in Indonesian.</p>	
<p>1.1.3</p>	<p>(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -</p>	<p>All requests for information regarding requests for access to information need approval from the Head of Sustainability, Head of General Affairs, and/Head of Legal. The company can refuse the request if the purpose of the request for the document is not clear or related to confidential document/records such as financial report and etc</p> <p>The provision of various information to related agencies is recorded in the Logbook of Information Request. In addition to responses to the requests for information that are routine in nature, there are also responses to requests for information from stakeholders that are not routine in nature and are recorded in the logbook of external incoming and outgoing letters, for example a request for information from Lendian Village officials on 18 January 2023 related jog opportunity, it has been responded by the company on 24 January 2023 related several job opportunity in the Estate.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the mechanism it the same as PT KAL. All requests for information regarding requests for access to information need approval from the Head of Sustainability, Head of General Affairs, and/Head of Legal. The company can refuse the request if the purpose of the request for the document is not clear or related to confidential document/records such as financial report and etc</p> <p>The provision of various information to related agencies is recorded in the Logbook of Information Request. For instance, a request from Lembunan Village on 2 February 2023 regarding heavy vehicle for road repair, has been provided by the company on 7 February 2023.</p>	<p>Complied</p>

<p>1.1.4</p>	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p> <p>- Critical (Major) compliance -</p>	<p>The company already has a Communication Procedure No. 02 dated November 22, 2018 (FR.EMS.CIE). The procedure also explains related to information that can be accessed by stakeholders regarding legal, environmental, social and sustainable improvement issues that can be conveyed during meetings or communication with stakeholders as follows (this submission must be in the appropriate language and form namely: Indonesian), including:</p> <ul style="list-style-type: none"> ▪ Legal (location permit, IUP or HGU) as long as it does not conflict with applicable laws/regulations ▪ Environment: (environmental policies, environmental management documents owned, RKL RPL reports, environmental achievements, identification and evaluation of environmental aspects and impacts, permits for utilization of factory waste, permits for temporary storage of B3 waste). ▪ Social (documents social activities and relations with the community). ▪ Continuous improvement (reducing the use of certain chemicals, reducing and utilizing of waste, controlling environmental & social impacts). ▪ Certificate of land rights/use rights ▪ Occupational Health and Safety (OHS) Plan ▪ High Conservation Value (HCV) & High Carbon Stock (HCS) Documentation ▪ Emission prevention and reduction plans ▪ Communication Procedures (process of handling complaints and responses) ▪ Public summary of the certification audit report ▪ Human Rights Policy. 	<p>Complied</p>
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		<p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedures for communication and consultation it the same as PT KAL, that is in the Communication Procedure No. 02 dated November 22, 2018 (FR.EMS.CIE).</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community on 30 January 2023, the material and event weight and attendance list can be shown at the time of the audit</p>	
1.1.5	<p>An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.</p> <p>- Minor compliance -</p>	<p>PT Ketapang Agro Lestari has identified stakeholders around the plantation, recorded in the Stakeholder List update as of January 2023, the list consists related to PIC name's, relation, address and phone number, including:</p> <ol style="list-style-type: none"> 1. Provincial and Regency Level Services/Agencies: <ul style="list-style-type: none"> ▪ Environmental Agency of Kalimantan Timur Province and KutaiBarat Regency ▪ Regional Investment Coordinating Board (BKPM) of Kalimantan Timur Province and Kutai Barat Regency. ▪ National Land Agency (BPN) Kalimantan Timur Province and Kutai Barat Regency ▪ Department of Manpower Kalimantan Timur Province and Kutai Barat Regency ▪ Department of Plantation, Livestock and Fisheries of Kutai Barat Regency. 	Complied

		<ul style="list-style-type: none"> ▪ Directorate General of Taxes KPP Tenggara <ol style="list-style-type: none"> 2. Siluq Ngurai District Government 3. Police: Siuq Ngurai Police 4. Village Government: <ul style="list-style-type: none"> - Village Government / Officials of Lendian Village and Penawang Village <ul style="list-style-type: none"> ▪ Dayak Customary Council 5. Health Service: <ul style="list-style-type: none"> ▪ Barong Tongkok District Health Center (Puskesmas) ▪ Siluq Ngurai District Health Center (Puskesmas) 6. Community leaders and communities around the plantation, including the previous land owner 7. Contractors and Suppliers 8. Companies around the Plantation: PT Rodamas Timber, PT Kelawit Hutan Lestari and PT Timber Dana 9. NGO's: LSM FAKTA (Forum Akutabilitas dan Transparansi Kutai Barat) <p>There is no new stakeholder compared to previous list.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ has identified stakeholders around the plantation, recorded in the Stakeholder List update as of January 2023, the list consists related to PIC name's, relation, address and phonenumber, including:</p> <ul style="list-style-type: none"> - Provincial and Regency Level Services/Agencies: <ul style="list-style-type: none"> o Environmental Agency of Kalimantan Timur Province and Kutai Barat Regency o Regional Investment Coordinating Board (BKPM) of Kalimantan Timur Province and Kutai Barat Regency. 	
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		<ul style="list-style-type: none"> ○ National Land Agency (BPN) Kalimantan Timur Province and Kutai Barat Regency ○ Department of Manpower Kalimantan Timur Province and Kutai Barat Regency ○ Department of Plantation, Livestock and Fisheries of Kutai Barat Regency. ○ Directorate General of Taxes KPP Tenggarong - Siluq Ngurai District Government - Police: Siuq Ngurai Police - Village Government: - Village Government / Officials of Lembunan Village - Health Service: <ul style="list-style-type: none"> ○ Siluq Ngurai District Health Center (Puskesmas) - Community leaders and communities around the plantataion, including the previous land owner - Contractors and Suppliers - Companies around the Plantation: PT London Sumatra - NGO's: LSM FAKTA (Forum Akutabilitas dan Transparansi Kutai Barat) 	
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	<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 Ketapang Agro Lestari already has policies and declared policies related to business ethics, consisting of:</p> <p>Zero Fraud Tolerance Policy; document No. FR.CIA.ZFT.001 published on December 28, 2012; explain related to the general understanding within the company environment related to the incidence of fraud with the aim of:</p> <ul style="list-style-type: none"> ▪ Communicate clearly that the company does not tolerate fraudand 	Complied

		<p>will provide strict sanctions for fraud perpetrators.</p> <ul style="list-style-type: none"> ▪ Achieve a consistent approach in managing incidents of fraud. ▪ Define the main components of the fraud risk management framework that is generally applicable in the company <p>The Zero Fraud Risk Tolerance program at First Resources Group is a Fraud Prevention program including the Human Resources management process, proper employee recruitment and delegation of authority.</p> <p>Policies & Procedures regarding the Prohibition of Accepting Bribes, Rewards, Gifts & Other Gratuities, document No.FR.CSOP.LPSIHG.015 dated December 9, 2019. Explains the reference for all First Resources Group (FR Group) employees in following up on the prohibition of accepting bribes, rewards, gifts and other gratuities by business partners/third parties to realize company management with integrity in accordance with the Company's Policy on the First Resources Group Code of Conduct. This policy applies throughout the FR Group for transactions and interactions with business partners/third parties.</p> <p>This policy has been disseminated to all stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 24 January 2023</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Ketapang Agro Lestari through direct meetings when signing the cooperation contract. In the contract has been stated the commitment related: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behavior.</p> <p>Example of contract CPO Transport Agreement Letter No. KAL/116/SPJP/XII-21 dated December 31, 2021 of PT Jaya Harapan Nusa Sejahtera.</p>	
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		<p>Based on interviews with sample of workers, that in the recruitment process there are no practices that violates the company and business code of ethics, for example: collecting money during the recruitment process, job fraud, wages and others.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL under the parent company of First Resource Ltd. Therefore, the policy it the same as PT KAL, that is in Zero Fraud Tolerance Policy; document No. FR.CIA.ZFT.001 published on December 28, 2012.</p> <p>This policy has been disseminated to all stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 30 January 2023.</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Ketapang Agro Lestari through direct meetings when signing the cooperation contract. In the contract has been stated the commitment related: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behavior.</p> <p>Example of contract FFB Transport Agreement Letter No. BSMJ/017/SPJP/V-22/DIR dated 31 May 2022 of CV Inti Jaya.</p> <p>Based on interviews with sample of workers, that in the recruitment process there are no practices that violates the company and business code of ethics, for example: collecting money during the recruitment process, job fraud, wages and others.</p>	
1.2.2	<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>PT KAL has carried out internal monitoring and supervision related to the implementation of company procedures and policies through the Monitoring and Evaluation of SOP Procedures and Policies for the</p>	Complied

		<p>administrative aspects of plantations which was carried out on 2 – 3 August 2022.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ has carried out internal monitoring and supervision related to the implementation of company procedures and policies through the Monitoring and Evaluation of SOP Procedures and Policies for the administrative aspects of plantations which was carried out on 21 - 22 November 2022.</p>	
<p>Principle 2: Operate legally and respect rights Implement legal requirements as the basic principles of operation in any jurisdiction.</p>			
<p>Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.</p>			
2.1.1	<p>(C) The unit of certification complies to relevant regulations. - Critical (Major) compliance -</p>	<p>PT Ketapang Agro Lestari</p> <p>PT KAL has demonstrated evidence of compliance with relevant legal requirements, such as:</p> <ol style="list-style-type: none"> 1. Location Permit (Izin Lokasi) issued by the Regent of Kutai Barat in accordance with the Decree of the Regent of Kutai Barat No: 525.26/K.867/2009 dated 28 October 2009 regarding the Location Permit for Oil Palm Plantation of PT Ketapang Agro Lestari. This location permit has a validity period until 27 October 2012. <p>In 2011, the Regent of Kutai Barat issued a Decree of Kutai Barat Number: 525.29/K.1013/2011 dated 25 November 2011 regarding Revisions to the Decree of the Regent of Kutai Barat No: 525.26/K.867/2009 concerning Permits for Palm Oil Plantation Business Locations of PT. Ketapang Agro Lestari.</p> <p>In 2012 an extension was made. The Government of Kutai Barat Regency has re-issued the Decree of the Regent of Kutai Barat No: 525.26/K.1181/2012 dated 31 December 2012 regarding the Amendment to the Decree of the Regent of Kutai Barat No:</p>	Complied

		<p>525.26/K.867/2009 concerning the Location Permit for the Palm Oil Plantation of PT Ketapang Agro Lestari.</p> <p>PT KAL submitted an application for Change of Area Permit for Palm Oil Plantation Location on behalf of PT Ketapang Agro Lestari No. 127/KAL-JKT/VIII/2012 dated 27 August 2012. This is based on the Peace Agreement dated 15 May 2012 between PT Perkebunan Sentawar Pembangunan (PT PSM) and PT Ketapang Agro Lestari (PT KAL) and the Peace Agreement on 3 July 2012 between PT PSM and PT KAL.</p> <p>Thus, based on the above documents, it can be stated that the company already has a Location Permit, the latest dated 31 December 2012 on a land area of ± 9,271 Ha. The permit is valid for 3 years until 30 December 2015.</p> <p>2. Plantation Business License: Izin Usaha Perkebunan-IUP based on the Decree Kutai Barat Regency Number: 525.26/K.941 a/2010 dated 22 November 2010 concerning the Granting of an Oil Palm Plantation Business Permit for PT Ketapang Agro Sejahtera.</p> <p>According to the Article 32 Paragraph (1) Government Regulation no. 24 of 2018 concerning the Electronically Integrated Business Licensing Services c.q. OSS (Online Single Submission) Lembaga Pengelola dan Penyelenggaraan - Management and Administration Agency, has been issued:</p> <ul style="list-style-type: none"> • NIB No: 8120018132194 • Published on 29 November 2018 • 5th Revision on 23 February 2021 • Code of KBLI 10431: Industri Minyak Mentah Kelapa Sawit (Crude Palm Oil) • Code of KBLI 101262: Perkebunan Buah Kelapa Sawit • Code of KBLI 10432: Industri Minyak Mentah Inti Kelapa Sawit 	
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		<p>(Crude Palm Kernel Oil)</p> <p>Previously, an assessment has been carried out and has received a technical recommendation from the Plantation Service of the East Kalimantan Provincial Government, based on Letter No. 525/4117/BU dated 1 July 2016 concerning Technical Recommendations, as follows:</p> <ul style="list-style-type: none"> • Types of Plantation Business: Integrated Palm Oil Plantation with Processing Units into Palm Oil (CPO) and Palm Kernel • Location: Kutai Barat Regency, East Kalimantan Province • Commodity: Palm Oil • Area: 9,271 Ha • Factory Capacity: 45 Ton FFB/hour which can be increased to 90 Ton FFB/hour. <p>3. Decree of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number: 92/HGU/KEM-ATR/BPN/X/2019 dated 18 October 2019 the area 7,340.03 Ha concerning the Granting of HGU on behalf of PT Ketapang Agro Lestari on land in Kutai Barat Regency, East Kalimantan Province. From this decision, HGU certificates were issued, including:</p> <p>KAL Estate</p> <ol style="list-style-type: none"> a. HGU Certificate No. 00225 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 1,425.08 Ha (NIB 16.11.00.00.00221) located in Penawang Village, Lendian Liang Nayaq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054. b. HGU Certificate No. 00226 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 3,230.5352 Ha (NIB 16.11.00.00.00222) located in 	
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		<p>Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <ul style="list-style-type: none"> c. HGU Certificate No. 00227 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 905.8800 Ha (NIB 16.11.00.00.00223) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054. d. HGU Certificate No. 00228 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 93.2413 Ha (NIB 16.11.00.00.00224) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054. <p>Total: 5,865.7052 Ha</p> <p>Scheme Smallholder</p> <p>The realization of plasma for the community is in the HGU area of PT Ketapang Agro Lestari, namely in another HGU certificate with the certificate number as follows:</p> <ul style="list-style-type: none"> a. HGU Certificate No. 00229 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 738.8900 Ha (NIB 16.11.00.00.00470) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054. b. HGU Certificate No. 00230 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 311.2348 Ha (NIB 16.11.00.00.00478) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054. c. HGU Certificate No. 00231 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 330.9600 Ha (NIB 16.11.00.00.00479) located in 	
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		<p>Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <p>d. HGU Certificate No. 00232 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 153.3700 Ha (NIB 16.11.00.00.00480) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <p>e. HGU Certificate No. 00233 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 148.8400 Ha (NIB 16.11.00.00.00482) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <p>Total of Scheme Smallholder/Plasma is 1,474.3261 Ha</p> <p>However, in the current RSPO certification, what is included in the scope of the RSPO Certification is the KAL Estate with an area of 5,865.7052 Ha.</p> <p>4. Documents of the Company's Deed of Incorporation:</p> <ul style="list-style-type: none"> • Deed of establishment of the Company: No. 41 dated 22/6/2006 • Letter of Ratification - SK Pengesahan Menkumham: no. C-21343 HT.01.01.TH.2016 dated 20/07/2016. • Deed of Change of Management (Directors & Commissioners): No. 23 on 29/01/2018. • SK Notification of Change of Management: no. AHU-AH.01.03-0057619 dated 02/06/2018. <p>5. Permit Documents (Domicile, TDP, SIUP):</p> <ul style="list-style-type: none"> • Certificate of Bussines - Surat Keterangan Domisili Usaha dated 7 May 2018 due on 30 June 2023. 	
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		<ul style="list-style-type: none"> • Trade Registration Certificate - Surat Tanda Daftar Perdagangan (TDP) dated 7 May 2018, due on 30 June 2023. • Trading Bussines Permit - Surat Izin Usaha Perdagangan (SIUP) dated 6 December 2017. • Number of Tax - NPWP No. 02.5220.566.7-725.000 <p>6. Environmental Permit - Izin Lingkungan:</p> <ul style="list-style-type: none"> • AMDAL No. 660.5/007/AMDAL/BLH-KBR/VI/2010 dated 22 June 2010. • AMDAL UKL-UPL no. 660/005/UKL-UPL/IV/2017 dated 28 April 2021. • Environmental Permit - Izin Lingkungan KCP dan Refinery No. 660/85/DPMPTSP-TU/IX/2018 dated 16 September 2021. • Hazardous Waste Temporary Storage Permit - Izin TPS LB3 No. 668.4/783/DPMPTSP-TU/VII/2018 Dated 16 July 2018, valid until 16 July 2023. <p>7. Permits and Other Documents:</p> <ul style="list-style-type: none"> • Building Permit - Izin Mendirikan Bangunan (IMB) No. 645.9/103/059/BP2T-PU/IV/2016 dated 18 April 2016. • Determination of Plantation Class for Operational Stage B based on the results of Plantation Business Assessment No. 525.29/K.1108/2019 on 5 November 2019. <p>8. OSS Integrated Permissions/Documents:</p> <ul style="list-style-type: none"> • Business License Number - Nomor Izin Berusaha (NIB) No. 81200181132194 dated 26 January 2019. • Business License - Izin Usaha No. 81200181132194 dated 26 January 2019. • Komitmen Prasarana Usaha No. 81200181132194 dated 29 November 2019. 	
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		<ul style="list-style-type: none"> • Commercial/Operational Permit - Izin Komersial / Operasional No. 81200181132194 dated 29 November 2019. • Commercial License - Izin Komersial No. 81200181132194 dated 29 November 2019. • Location Permit - Izin Lokasi No. 81200181132194 dated 26 January 2019. • Environmental Permit - Izin Lingkungan No. 81200181132194 dated 29 November 2019. <p>Based on the verification of licensing/legal documents, that the legality documents belonging to PT Ketapang Agro Lestari are still valid in accordance with the laws and regulations.</p> <p>PT Borneosurya Mining Jaya</p> <ol style="list-style-type: none"> 1. Location permit based on the Decree of the Regent of Kutai Barat Number: 525.26/K.037/2010 dated 21 January 2010 covering an area of 11,210 Ha located within the Kampung Kenyanyan, Lembonah, Pentat, Muara Nanyan and Kecamatan Siluq Ngurai and Jempang, Kabupaten Kutai Barat, Propinsi Kalimantan Timur, for the purposes of Oil Palm Plantation Business Development as illustrated in the map and coordinate points. The Decree has been equipped with a location permit map. 2. Decree of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number: 23/HGU/KEM-ATR/BPN/III/2019 dated 28 March 2019 the area 4,345.1869 Ha concerning the Granting of HGU on behalf of PT Borneosurya Mining Jaya on land in Kutai Barat Regency, East Kalimantan Province. In the HGU was stated that the area of Inti Plantation is 3,462.4904 Ha and for Plasma is 882,6965 Ha. <p>Borneosurya Mining Jaya Estate:</p>	
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		<ul style="list-style-type: none"> a. HGU Certificate No. 00217 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 666.7631 Ha (NIB 16.11.00.00.00483) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. b. HGU Certificate No. 00218 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 888.2859 Ha (NIB 16.11.00.00.00292) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. c. HGU Certificate No. 00219 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 209.7044 Ha (NIB 16.11.00.00.00500) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. d. HGU Certificate No. 00221 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 1782.6149 Ha (NIB 16.11.00.00.00502) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. e. HGU Certificate No. 00222 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 95.0433 Ha (NIB 16.11.00.00.00293) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. f. HGU Certificate No. 00223 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land 	
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		<p>area of 120.8901 Ha (NIB 16.11.00.00.00294) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>g. HGU Certificate No. 00220 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 581.8852 Ha (NIB 16.11.00.00.00501) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>The scope of certification of PT BSMJ is only for BSMJ Estate namely Borneo Surya Mining Jaya Estate with area 3,205.79 Ha, for the Plasma (494 Ha) it is not included in the scope of certification.</p> <p>3. Plantation Business License-Izin Usaha Perkebunan (IUP) Plantation Business License-Izin Usaha Perkebunan (IUP) based on Surat Keputusan Bupati Kutai Barat No. 525.26/K.975b/2010 dated 22 November 2010 related "Pemberian Ijin Usaha Perkebunan Kelapa Sawit PT Borneosurya Mining Jaya" with area 11,210 Ha located in Muara Nayan, Pentat, Lembonah, Ponak and Kenyanyan Village, Siluq Ngurai and Jempang Sub District, Kutai Barat Regency, Kalimantan Timur Propinche. Adjustment of IUP Permit Recommendation from Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu (DPMPTSP) Pemerintah Provinsi Kalimantan Timur No. 503/2177/Rekom IUP/DPMPTSP/XII/2018 dataed 20 December 2018.</p> <p>4. Plantation Business License-Izin Usaha Perkebunan (IUP) based on the issuance of business licenses through the Electronically Integrated Business Licensing Service (OSS: One Single</p>	
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		<p>Submission) for Plantation Business Permits-Izin Usaha Perkebunan.</p> <p>According to the Article 32 Paragraph (1) Government Regulation no. 24 of 2018 concerning the Electronically Integrated Business Licensing Services c.q OSS (Online Single Submission) Lembaga Pengelola dan Penyelenggaraan - Management and Administration Agency, has been issued:</p> <ul style="list-style-type: none"> • NIB No: 9120303742269 • Company: PT Borneosurya Mining Jaya • Published of IUP: 22 November 2010 • Revision of IUP: revision 7th on 22 April 2020 • Code of KBLI 101262: Perkebunan Buah Kelapa Sawit • Location: Kampung Muara Nayan, Lembonah, Ponak, dan Kenyryan, Kecamatan Siluq Ngurai dan Jempang, Kelurahan Muara Tae, Kecamatan Jempang, Kabupaten Kutai Barat, Provinsi Kalimantan Timur. <p>The scope of certification in PT Borneosurya Mining Jaya is 3,233.74 Ha as stated in the Hectare Statement.</p> <p>Based on the verification of licensing/legal documents, that the legality documents belonging to PT Borneosurya Mining Jaya are still valid in accordance with the laws and regulations.</p>	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.</p> <p>- Minor compliance -</p>	<p>There are no changes in mechanism compare to last year audit PT KAL and PT BSMJ already has mechanisms related to compliance with legal compliance and evaluation of compliance:</p> <p>Legal Requirement Procedure, No. FR.EMS.LBR dated 1 September 2011; describes the mechanism for identifying and gaining access to voluntary regulations and guidelines that apply to all aspects of the company's activities, production and services, this procedure also</p>	Complied

		<p>describes how to identify regulatory access and voluntary monitoring of regulations related to sustainable palm oil management.</p> <p>Sources of information that can be used to identify related regulations and requirements include:</p> <ul style="list-style-type: none"> • National department website • Publication of legislation at the national, provincial, or regional level • Internet discussion groups • Seminars and meetings • State secretary • Ministry Office • Local Government • Other related agencies (such as BAPEDAL, etc.) <p>PT KAL and PT BSMJ also has an Evaluation of Compliance procedure, No. FR.EMS.ECR dated 1 September 2011; explains the mechanism for evaluating compliance with relevant laws and regulations with environmental aspects of EMS and implementation of sustainable palm oil management.</p> <p>The Corporate Sustainable Head reviews all sources of regulations and other requirements and interprets them for implementation in operations and products.</p>	
2.1.3	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.</p> <p>- Minor compliance -</p>	<p>The company has compiled a Work Instruction (IK) with the code: IK.PPH.01 regarding Maintenance of HGU Stakes/pegs dated 6 December 2018 as a guide in the activities of maintaining HGU stakes. The work instructions explain the HGU benchmark standards in accordance with the Minister of Agrarian Affairs/BPN No. 3 of 1997. Monitoring and maintenance of HGU boundary markings is carried out</p>	Complied

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		<p>by each estate and is carried out once a year, where the monitoring results are compiled in the form of a monitoring report on the maintenance of stakes.</p> <p>Based on the Work Instruction Code: IK.PPH.01, that monitoring and maintenance of HGU stakes is carried out once a year, the last monitoring and maintenance was carried out in September 2022.</p> <p>In this certification audit, field observations were made to see the presence of HGU stakes and their condition, several stakes were observed including:</p> <p>PT KAL</p> <ul style="list-style-type: none"> - Peg HGU No. KAL-08, location in Block D31, bordering with Desa Penawang, coordinates: 0° 47' 38.63" S; 115° 53' 47.42" E. - Peg HGU No. KAL-09, location in Block D28, bordering with Desa Penawang, coordinates: 0° 47' 37.63" S; 115° 54' 03.20" E. - Peg HGU No. KAL-10, location in Block 30, bordering with Desa Penawang, coordinates: 0° 47' 37.70" S; 115° 54' 19.60" E. <p>PT BSMJ</p> <ul style="list-style-type: none"> - Peg HGU No. BSMJ 94, location in Block N39, bordering with Desa Lembonah, coordinates: 0° 38' 40.97" S; 116° 02' 40.39" E. - Peg HGU No. BSMJ 95, location in Block N39, bordering with Desa Lembonah, coordinates: 0° 38' 42.89" S; 116° 02' 47.74" E. - Peg HGU No. BSMJ 96, location in Block N40, bordering with Desa Lembonah, coordinates: 0° 38' 43.39" S; 116° 02' 56.17" E. <p>Based on field observations, the condition of the HGU stakes is well maintained and in accordance with the map contained in the HGU certificate.</p>	
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		During ASA1 also was carried out verification related to "Laporan Monitoring Patok HGU" PT KAL period September 2022 and Laporan Monitoring Patok HGU PT BSMJ period September 2022, known that the HGU peg were in well maintained condition.	
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	A list of contracted parties is available. - Minor compliance -	PT KAL has a list of contracts and is well preserved in the format "Monitoring Kontraktor PT KAL tahun 2022", there are 4 contractors at PT KAL, monitoring is carried out for job type, job period, job progress as well as the status of BAP/payment of contracts, namely: <ol style="list-style-type: none">1. PT Jaya Harapan Nusa Sejahtera, CPO Transporter.2. PT Panji Prima Permata Jaya, CPO Transporter.3. CV Ledy Lisa Kiling, CPO Transporter.4. CV Kibeka Logistik Indonesia, CPO Transporter. Based on interview with the General Manager and Head Clerk obtained information that the list of third parties updated in quarterly basis. For PT BSMJ, based on document review and interview to the management it was known that there is no contractor involved in PT BSMJ.	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 -	PT KAL has a list of contracts and is well preserved in the format "Monitoring Kontraktor PT KAL tahun 2022", there are 4 contractors at PT KAL, monitoring is carried out for job type, job period, job progress as well as the status of BAP/payment of contracts, namely: <ol style="list-style-type: none">1. PT Jaya Harapan Nusa Sejahtera, CPO Transporter2. PT Panji Prima Permata Jaya, CPO Transporter3. CV Ledy Lisa Kiling, CPO Transporter4. CV Kibeka Logistik Indonesia, CPO Transporter	Complied

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		<p>For the FFB supplier, based on document review there are 4 FFB Suppliers for KAL POM namely PT Marsam Citra Adiperkasa, PT. Ketapang Hijau Lestari, PT Wong Akeh Utama and CV Samurai.</p> <p>The contract of Transporter and FFB Supply Contract has available during audit.</p> <p>The contract explains the legal requirements, as stated at the appendix 1 of contract, Point 4; Other sectors: fleet owners are obliged: not to use child labor (<18 years), do not discriminate, provide opportunities and treatment at work and do not commit acts of violence and harassment of fellow workers ".</p> <p>Point 5; Obligations: the fleet owner is obliged to obey the regulations and complete the vehicle documents, must wear personal protective equipment when working in the field or when sending FFB to PMKS.</p> <p>Point 6; Ban: fleet owners are prohibited from committing fraud, theft, and embezzlement of FFB, are prohibited from sexually harassing co-workers and are prohibited from attacking, abusing funds or intimidating co-workers.</p> <p>For PT BSMJ, based on document review and interview to the management it was known that there is no contractor involved in PT BSMJ.</p>	
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.</p> <p>- Minor compliance -</p>	<p>PT KAL has a list of contracts and is well preserved in the format "Monitoring Kontraktor PT KAL tahun 2022", there are 4 contractors at PT KAL, monitoring is carried out for job type, job period, job progress as well as the status of BAP/payment of contracts, namely:</p> <ol style="list-style-type: none"> 1. PT Jaya Harapan Nusa Sejahtera, CPO Transporter. 2. PT Panji Prima Permata Jaya, CPO Transporter. 3. CV Ledy Lisa Kiling, CPO Transporter. 4. CV Kibeka Logistik Indonesia, CPO Transporter. 	Complied

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		<p>For the FFB supplier, based on document review there are 4 FFB Suppliers for KAL POM namely PT Marsam Citra Adiperkasa, PT. Ketapang Hijau Lestari, PT Wong Akeh Utama and CV Samurai.</p> <p>The contract of Transporter and FFB Supply Contract has available during audit.</p> <p>The contract explains the legal requirements, as stated at the appendix 1 of contract, Point 4; Other sectors: fleet owners are obliged: not to use child labor (<18 years), do not discriminate, provide opportunities and treatment at work and do not commit acts of violence and harassment of fellow workers ".</p> <p>Point 5; Obligations: the fleet owner is obliged to obey the regulations and complete the vehicle documents, must wear personal protective equipment when working in the field or when sending FFB to PMKS.</p> <p>Point 6; Ban: fleet owners are prohibited from committing fraud, theft and embezzlement of FFB, are prohibited from sexually harassing co-workers and are prohibited from attacking, abusing funds or intimidating co-workers.</p> <p>Based on public consultation with Labour Agency of Kutai Barat Regency obtained information that until this audit conducted, there was no complain or grievance record against workers issues or violation of human rights.</p> <p>For PT BSMJ, based on document review and interview to the management it was known that there is no contractor involved in PT BSMJ.</p>	
<p>Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.</p>			
2.3.1	<p>(C) For all directly sourced FFB, Palm Oil Mill (POM) requires:</p> <ul style="list-style-type: none"> Information regarding the geolocation of FFB origins; 	<p>The company has conducted verification regarding the geolocation coordinate as per Traceability Procedure – No. 002 SOP FR.CSOP.MRPR rev 01 dated 22 April 2021 "Mekanisme Rantai Pasok RSPO" in point 4 has stated "<i>Ketelusuran Perkebunan untuk TBS, PK and CPO</i>". SOP has</p>	Complied

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	<ul style="list-style-type: none"> • Proof of ownership status, right/claim of the land by grower/smallholder; • If relevant, valid planting/operational/trading license, or is part of a cooperative which allows the buying and selling of FFB. <p>- Critical (Major) compliance -</p>	<p>stated regarding the traceability information needed for FFB Suppliers for direct and indirect sources. For example: Supplier Verification Report for PT Marsam Citra Adiperkasa and PT Ketapang Hijau Lestari, geolocation verification has been carried out using the Google Maps and SAS Planet Applications.</p> <p>Information of geolocation of each FFB supplier can be demonstrated by the unit of certification.</p> <p>During the audit, auditor has checked the proof of ownership status of all directly sourced FFB. There are 2 parties as the directly sourced of FFB for PT KAL, the following is the information that has been obtained: Geo-location of FFB supplier (directly sourced):</p> <table border="1" data-bbox="1133 751 1966 1158"> <thead> <tr> <th>No</th> <th>FFB Supplier</th> <th>Address</th> <th>Coordinates (Latitude/Longitude)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>PT Marsam Citra Adiperkasa</td> <td>Kecamatan Long Iram dan Tering, Kutai Barat, Kalimantan Timur</td> <td>0° 00' 48.07" S / 115° 39' 47.90" E</td> </tr> <tr> <td>2</td> <td>PT Borneosurya Mining Jaya* (one group)</td> <td>Kecamatan Jempang, Kabupaten Kutai Barat, Propinsi Kalimantan Timur</td> <td>0° 37' 13.52" S / 116° 2' 20.4" E</td> </tr> </tbody> </table> <p><i>Note: *During ASA1, PT BSMJ has carried out an extension to the scope of the audit.</i></p> <p>The proof of ownership status has been shown during audit. For example:</p>	No	FFB Supplier	Address	Coordinates (Latitude/Longitude)	1	PT Marsam Citra Adiperkasa	Kecamatan Long Iram dan Tering, Kutai Barat, Kalimantan Timur	0° 00' 48.07" S / 115° 39' 47.90" E	2	PT Borneosurya Mining Jaya* (one group)	Kecamatan Jempang, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 37' 13.52" S / 116° 2' 20.4" E	
No	FFB Supplier	Address	Coordinates (Latitude/Longitude)												
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		<ul style="list-style-type: none"> - PT Marsam Citra Adiperkasa has had Izin Usaha Perkebunan Kelapa Sawit Based on SK Bupati Kutai Barat and Land Use Title (HGU). - PT Borneosurya Mining Jaya has had Izin Usaha Perkebunan Kelapa Sawit based on SK Bupati Kutai Barat and Land Uses Title (HGU). <p>For indirectly sourced of FFB was identified 2 Dealers of FFB, namely PT Wong Akeh Utama and CV Samurai explained in indicator 2.3.2.</p>													
<p>2.3.2</p>	<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>During ASA1 there is no change of indirectly FFB supplier for KAL POM. Based on document review and interview with the management, it was known that the unit of certification has obtained the FFB from the collection centres namely PT Wong Akeh Utama and CV Samurai. The business permit from 2 suppliers as indirectly source of FFB was available during audit.</p> <table border="1" data-bbox="1131 831 1966 1399"> <thead> <tr> <th>No</th> <th>Indirect Supplier</th> <th>Address</th> <th>Coordinates (Latitude/Longitude)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>PT Wong Akeh Utama</td> <td>Dusun Resak, Desa Jambuk, Kecamatan Bongan, Kabupaten Kutai Barat, Propinsi Kalimantan Timur</td> <td>0° 00' 44.48" S / 115° 15' 45.27" E</td> </tr> <tr> <td>2</td> <td>CV Samurai 789</td> <td>Desa Jambuk Makmur, Kecamatan Bongan, Kabupaten Kutai Barat, Propinsi Kalimantan Timur</td> <td>0° 44' 15.90" S / 116° 16' 16.63" E</td> </tr> </tbody> </table>	No	Indirect Supplier	Address	Coordinates (Latitude/Longitude)	1	PT Wong Akeh Utama	Dusun Resak, Desa Jambuk, Kecamatan Bongan, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 00' 44.48" S / 115° 15' 45.27" E	2	CV Samurai 789	Desa Jambuk Makmur, Kecamatan Bongan, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 44' 15.90" S / 116° 16' 16.63" E	<p>Complied</p>
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		<p>The business permit verified as follows:</p> <ul style="list-style-type: none"> - PT Wong Akeh Utama, "Izin Usaha/Surat Izin Usaha Perdagangan (SIUP)" is No. 8120104800993 dated 10 February 2020 from Lembaga OSS (Online Single Submission) - Business permit for CV Samurai 789, "Surat Izin Usaha Perdagangan (SIUP)" is No. 510.41/0595/BP2T dated 28 September 2016 from Pemerintah Kabupaten Kutai Kartanegara. <p>The Integrity Pact/Statement Letter from PT Wong Akeh Utama on 18 May 2021 and CV Samurai on 30 April 2019 which states that FFB does not come from forest areas and not FFB from illegal suppliers are available.</p> <p>Currently the company is in progress of inventory for geo location verification and land ownership certificate. Since PT Ketapang Agro Lestari was certified in April 2022, for indirect source of FFB the time requirement to fulfil this criterion is 3 (three) years from initial point of certification (Annex 4: implementations procedure for indicator 2.3.2).</p>	
<p>Principle 3: Optimise productivity, efficiency, positive impact and resilience</p>			
<p>Implement plans, procedures and systems for continuous improvement.</p>			
<p>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>			
<p>3.1.1</p>	<p>(C) A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>PT KAL shows the business management plan, namely "Proyeksi PT Ketapang Agro Lestari Tahun 2020-2024". The business plan includes the projection of FFB production in total, costs, sales and revenues. Crop production projection/FFB yield trends over 4 years, mill extraction rates trends, cost of production. The FFB production takes into consideration the actual FFB production from 2014-2022. The business plan also</p>	<p>Complied</p>

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		<p>taking into consideration the price forecast and financial indicators (such as inflation and currency exchange).</p> <p>PT KAL demonstrates financial report for fiscal year ends 31 December 2021. The financial report prepared by independent auditor, Purwantono, Sungkoro & Surja, Register of Public Accountant No. AP.0240, Report No. 01428/2.1032/AU.1/01/0240-1/1/VI/2022 dated 9 June 2022. The auditor, in opinion mentioned that the financial report is good and comply with the Indonesian Financial Accountant Standard.</p> <p>Projection of Production: PT KAL period 2021-2025</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Unit</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Rawat TBM</td> <td>Ha</td> <td>82</td> <td>82</td> <td>82</td> <td>82</td> <td>82</td> </tr> <tr> <td>Rawat TM</td> <td>Ha</td> <td>4,931</td> <td>4,931</td> <td>4,931</td> <td>4,931</td> <td>4,931</td> </tr> <tr> <td>FFB Production</td> <td>Ton</td> <td>64,000</td> <td>71,040</td> <td>81,696</td> <td>90,683</td> <td>100,658</td> </tr> <tr> <td>FFB Processed</td> <td>Ton</td> <td>81,000</td> <td>85,050</td> <td>89,303</td> <td>93,768</td> <td>98,456</td> </tr> <tr> <td>CPO</td> <td>Ton</td> <td>21,060</td> <td>22,113</td> <td>23,219</td> <td>24,380</td> <td>25,599</td> </tr> <tr> <td>PK</td> <td>Ton</td> <td>3,637</td> <td>3,819</td> <td>4,010</td> <td>4,210</td> <td>4,421</td> </tr> <tr> <td>OER</td> <td>%</td> <td>26</td> <td>26</td> <td>26</td> <td>26</td> <td>26</td> </tr> <tr> <td>KER</td> <td>%</td> <td>4.49</td> <td>4.49</td> <td>4.49</td> <td>4.49</td> <td>4.49</td> </tr> </tbody> </table> <p>PT BSMJ* period 2021-2025</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Unit</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Item	Unit	2021	2022	2023	2024	2025	Rawat TBM	Ha	82	82	82	82	82	Rawat TM	Ha	4,931	4,931	4,931	4,931	4,931	FFB Production	Ton	64,000	71,040	81,696	90,683	100,658	FFB Processed	Ton	81,000	85,050	89,303	93,768	98,456	CPO	Ton	21,060	22,113	23,219	24,380	25,599	PK	Ton	3,637	3,819	4,010	4,210	4,421	OER	%	26	26	26	26	26	KER	%	4.49	4.49	4.49	4.49	4.49	Item	Unit	2021	2022	2023	2024	2025								
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Plasma	Ton	11,496	12,761	14,164	15,722	17,452																																
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	Based on document review, and field visit it was known that the older Oil Palm Planted for PT KAL in 2010 and for PT BSMJ in 2012, so the replanting program will be held on around 2035 and 2037.	Complied																																			
3.1.3	The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken. - Minor compliance -	Management review Ketapang Agro Lestari has conducted on 23 January 2023, attended by Group Manager, Mill Manager, Head Assistant, Field Assistant, KTU and Sustainability Assistant. The management review has discussed:	Complied																																			

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		<ul style="list-style-type: none"> - Result of RSPO PC Internal Audit for Estate and Mill that conducted on 13-16 December 2022, RSPO SCCS Internal Audit in January 2023; e.g. Follow up from the result of internal audit will be conducted on Triwulan I 2023. - Quality Control: Maintain OER by processing of FFB on the same day and avoid restan FFB. Commonly, the FFB production has increased than previous year due to changes in mature are. - Customer feedback: There is no complaint from customer for period Y 2022. External complaint has been resolved by management in accordance with SOP Communication. - Preventive & Corrective Action: PIMS System can be implemented with optimal as preventive & corrective action program at PT KAL. Implementation of the Fixed Rotation System (Ancak Tetap) for harvesting activities for each harvester by using the kavelt panen. - Improvement recommendation: Maintenance of main roads to facilitate FFB transportation and fulfilment of competencies for staff is still needed. 	
<p>Criteria 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.</p>			
<p>3.2.1</p>	<p>(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification.</p> <p>- Critical (Major) compliance -</p>	<p>PT KAL (mill and estate) and PT BSMJ has action plan for continuous improvement Y2022 as follows:</p> <ul style="list-style-type: none"> • Utilization of liquid waste for fertilizer. Based on review the document seen that the production of FFB in the LA block is higher than without LA (PT KAL) • Use of shells and fiber as boiler fuels. (PT KAL) • Optimizing water use in each production/processing station as well as conducting monitoring its use so that the water usage target can be set at 1.01 M3/TBS processed. (PT KAL) 	<p>Complied</p>

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		<ul style="list-style-type: none"> Owl breeding. The development of owls in afdeling is carried out by installing gufon as a nesting and breeding place for owls (PT KAL & PT BSMJ) Beneficial Plant. For the control of caterpillar pests in the plantation area or afdeling is done by planting and development of the Bunga Pukul Delapan (Turnera). Planting of Bunga Pukul Delapan has realized as much as 6,176 m for PT KAL and 800 m for PT BSMJ 	
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>RSPO Annual Communication of Progress 2021 of PT Ketapang Agro Lestari has been available in RSPO website under membership number 1-0047-08-000-00. At the time of the audit, the RSPO Metrics template has shown during audit.</p>	Complied
<p>Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.</p>			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>Estate:</p> <p>Estate has had Standard Operational Procedures (SOP) that covering entire operational activity, there is no changes of the SOP, verified document as follows:</p> <ul style="list-style-type: none"> Sample taken: Operational Best Practices-Pembibitan No. MN.FR.COP.OPA.PBT dated 1 July 2012. The SOP contains Definition, responsibility, policy – related to location and hectarage of nursery area, water availability, oil palm seedling orders. There are two types of nurseries – one stage and two-stage nursery. Pre-nursery stage and main-nursery stage explains receiving, counting and planting of seedling (including identification of abnormal seedling), watering the seedling, fertilizer application, pest and disease management for pre-nursery, weed control, seedling selection, nursery census and administrative control. There is no changes on their operational procedure for Mill and Estates. SOP Agronomy – Operational Best Practices Oil Palm Agronomy 	Complied

		<p>dated 1 July 2012, divided into: Book 1: Nursery No.FR.COP.OPA.PBT, Land Preparation No.FR.COP.OPA. PLH up to Manuring/Fertilizing No.FR.COP.OPA.PMK. Book 2: Pest & Disease Control Management No.FR.COP.OPA.PHT, up to Replanting No.FR.COP.OPA.PRM.</p> <ul style="list-style-type: none"> This SOP also consist of working instruction for receiving the seedling WI.FR.COP.CA.OPA.PBT.01 – Penerimaan Kecambah, WI.FR.COP.CA.OPA.PBT.02 – Perhitungan dan Seleksi Kecambah, WI.FR.COP.CA.OPA.PBT.03 – Penanaman Kecambah di Persemaian, WI.FR.COP.CA.OPA.PBT.04 – Perlakuan Pemisahan Bibit Ganda, WI.FR.COP.CA.OPA.PBT.05 – Penanaman Bibit di pembibitan Utama. Standar Pengukuran ST.FR.COP.OPA.PBT. There are also working instructions for the processing. <p>Mill</p> <ul style="list-style-type: none"> SOP Penerimaan Buah: SOP MN.FR.COP.OPM.PNB dated 31 December 2015. SOP Perebusan Buah: SOP MN.FR.COP.OPM.PRB dated 31 December 2015. SOP Pemisahan Brondolan: SOP MN.FR.COP.OPM.PMB dated 31 December 2015. SOP Pengadukan dan Pengempaan: SOP MN.FR.COP.OPM.PNP dated 31 December 2015. SOP Pemurnian: SOP MN.FR.COP.OPM.PMR dated 31 December 2015. SOP Nut dan Serabut: SOP MN.FR.COP.OPM.NTS dated 31 December 2015. SOP Pengolahan Inti Sawit: SOP MN.FR.COP.OPM.PIS dated 31 December 2015. 	
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		<ul style="list-style-type: none"> • SOP Boiler: SOP MN.FR.COP.OPM.BLR dated 31 December 2015. • SOP Listrik: SOP MN.FR.COP.OPM.LST dated 31 December 2015. • SOP Pengolahan Air: SOP MN.FR.COP.OPM.POA dated 31 December 2015. • SOP Laboratorium: SOP MN.FR.COP.OPM.LAB dated 31 December 2015. <p>KAL POM has documented and implemented procedure related to process of FFB to become CPO and PK, starts from FFB receiving to dispatch of CPO and PK. Those documents above are available in each unit.</p> <p>Based on Manuring Procedures obtain information that to increasing soil fertility and maximizing yield, estates using organic fertilizer beside inorganic. For example, EFB application with dosage 35 – 40 ton/Ha in normal soil. During the field visit in Block A48 Afdeling III PT KAL Estate observed the EFB application in interrow.</p>	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor compliance -</p>	<p>To ensuring field implementation consistent with procedures, management has a mechanism such as:</p> <ul style="list-style-type: none"> • Annual Visit Agronomy PT KAL (Internal Audit Dept – Laporan Hasil Audit) No. 031/LHA-IA/KBR/X/2022) and Visit Engineering (Internal Audit Dept – Laporan Hasil Audit) No. 033/LHA-IA/KBR/X/2022). Last visit in Ketapang Agro Lestari Estate on 04-10 October 2022. For Visit Engineering last visit has conducted on 05-11 October 2022. • Annual Quality Control visit conducted by Quality Control Assistant, the last visit in January 2023. • Monthly Management Meeting. For example, there is a record of management meeting Ketapang Agro Lestari Estate on 23 January 2023 that attended by group Manager, Estate Manager, field assistant and head clerk. 	Complied

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		<ul style="list-style-type: none"> Internal audit RSPO was carried out on 13-16 December 2022, reported on "Laporan Internal Audit RSPO – Kebun & Mill PT. Ketapang Agro Lestari". Internal Auditor Fajar Widya Darma and Eska Arganita. 	
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor compliance -	During the ASA1 audit, auditor has observed the records of following action after Visit Agronomy and Visit Engineering as mentioned in the <i>Laporan Hasil Audit – LHA Report</i> . There is some action plan to follow up the findings. Some issues that captured during the visit was the pruning progress.	Complied
Criteria 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			
3.4.1	(C) SEIA in new planting or operation including mills, is conducted independently and participatively by involving the affected stakeholders, inclusive of impact assessment from the smallholder/outgrower scheme (if any). The assessment is to be documented. - Critical (Major) compliance -	<p>Environment Impact Assessment (EIA)</p> <p>Initial assessment was conducted in 2010 and there has been revision two times in 2019 and 2021, details :</p> <ul style="list-style-type: none"> Initial Environmental Impact Assessment conducted on 2010 by independent consultant. EIA has involving the affected stakeholders including Village (Kampung) Kiaq, Tendiq, Penawang and Lendian LiangNayu. Evidence of EIA study and stakeholder involvement can be demonstrated as in AMDAL document "<i>Analisis mengenai Dampak Lingkungan (AMDAL) Kegiatan Perkebunan dan Pabrik Minyak Sawit di Kampung Kiaq, Tendiq, Penawang, Lendian Liang nayuq kecamatan Siluq Ngurai Kabupaten Kutai Barat, Provinsi Kalimantan Timur, Juni 2010. Ruang lingkup AMDAL berdasarkan Izin lokasi seluas 15.025 ha dan kapasitas Pabrik 60 ton TBS/jam. Izin Kelayakan Lingkungan Nomor : 660.5/007/AMDAL/BLH-KBR/VI/2010 tanggal 22 Juni 2010</i>". EIA document then revised and amendment on 2019 by Independent Consultant CV Aprilia Borneo due to additional mill capacity planning from 60 mt/hr to 90 mt/hr. Evidence of EIA study 	Complied

		<p>and stakeholder involvement can be demonstrated as in AMDAL document "Adendum ANDAL dan RKL-RPL Kegiatan Perkebunan Kelapa Sawit dan Pabrik Minyak, Peningkatan Kapasitas Pabrik Minyak Sawit dari 60 Ton TBS/jam menjadi 90 ton TBS/jam, 2009. Izin kelayakan Lingkungan No: 660/11/DPMPSTP-III.SP/III/2020 tanggal 10 Maret 2020".</p> <ul style="list-style-type: none"> • Second revision was on September 2021 due to addition Kernel Crushing Plant (KCP) with capacity 200 ton per day. Evidence of EIA study and stakeholder involvement can be demonstrated as in AMDAL document "Adendum ANDAL dan RKL RPL PT Ketapang Agro Lestari Perubahan Rencana Usaha dan/atau Kegiatan Perkebunan Kelapa Sawit dan Pabrik Minyak Sawit (Perubahan yang berpengaruh terhadap lingkungan hidup yaitu perubahan sarana usaha dan/atau kegiatan pembangunan pabrik Kernel Crushing Plant Kapasitas 200 ton per hari dan sarana pendukungnya pada lokasi Pabrik Kelapa Sawit). Izin Kelayakan Lingkungan Nomor : 660/85/DPMPSTP-III.SP/IX/2021 tanggal 16 September 2021". <p>Aspects covered in ANDAL document are :</p> <p>Pre construction:</p> <ul style="list-style-type: none"> • Legal and permit process • Socialization and public consultation • Land compensation <p><u>Construction:</u></p> <ul style="list-style-type: none"> • Employee recruitment • Material, equipment and employee mobilisation • Block and Afdeling mapping and setting 	
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		<ul style="list-style-type: none"> • Facility construction • Land clearing and drainage • Nursery • Soil and water conservation • Oil palm planting • Upkeeping/plantation maintenance • Mill construction and supporting facility • Corporate social responsibility <u>/social perception</u> <p>Operation:</p> <ul style="list-style-type: none"> • Harvesting and transportation of FFB • Mill operation and waste management • Land application Post operation: • Replanting • HGU renewal <p>Social Impact Assessment</p> <p>Another Social Impact Assessment has been conducted by independent consultant from "Fakultas Kehutanan Institut Pertanian Bogor" on February 2012. The SIA method was taken by participatory ways and involving the affected stakeholder at study location in 4 villages Kampong Lendian Liang Nanyuq, Kampong Penawang, Kampong Tendiq and Kampong Kiaq with total respondent 46 peoples.</p> <p>Social Environmental impact assessment was conducted through regular environmental monitoring, e.g. river water quality, mill effluent quality, air emission, economical condition, social and culture of community and wildlife conservation.</p>	
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		<p>Scope Extension PT BorneoSurya Mining Jaya Environment Impact Assessment (EIA)</p> <p>The company has conducted EIA on June 2010, by independent consultant. EIA has involving the affected stakeholders including Village (Kampung) Kenyangan, Lembonah, Pentat and Muara Nayan. Evidence of EIA study and stakeholder involvement can be demonstrated as in AMDAL document "<i>Analisis Dampak Lingkungan (AMDAL) Kegiatan Perkebunan dan Pabrik Minyak Sawit di Kampung Kenyangan, Lembonah, Pentat and Muara Nayan Kecamatan Siluq Ngurai dan Jempang Kabupaten Kutai Barat Provinsi Kalimantan Timur. Izin lokasi usaha perkebunan kelapa sawit seluas 11.210 Ha berdasarkan SK Bupati Kutai Barat Nomor : 525.26/K.037/2010 tanggal 21 Januari 2010 dengan kapasitas Pabrik 60 ton TBS/jam. Izin Kelayakan Lingkungan Nomor : 660.5/009/AMDAL/BLH-KBR/VI/2010 tanggal 24 Juni 2010</i>".</p> <p>Aspects covered in AMDAL document are :</p> <p>Pre construction:</p> <ul style="list-style-type: none"> • Legal and permit process • Socialization and public consultation • Land compensation <p><u>Construction:</u></p> <ul style="list-style-type: none"> • Employee recruitment • Material, equipment and employee mobilisation • Block and Afdeling mapping and setting • Facility construction 	
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		<ul style="list-style-type: none"> • Land clearing and drainage • Nursery • Soil and water conservation • Oil palm planting • Uppeeking/plantation maintenance • Mill construction and supporting facility • Corporate social responsibility /<u>social perception</u> <p>Operation:</p> <ul style="list-style-type: none"> • Harvesting and transportation of FFB • Mill operation and waste management • Land application Post operation: • Replanting • HGU renewal <p>Social Impact Assessment</p> <p>Another Social Impact Assessment has been conducted by independent consultant from "Fakultas Kehutanan Institut Pertanian Bogor" on 31 May 2012. The SIA method was taken by participatory ways and involving the affected stakeholder at study location in 7 villages Kampong Muara Nayan, Pentat, Lempunah, Muara Tae, Tanjung Isuy (Jempang sub-district), Muara Ponaq abd Kenyanyan (Siluq Ngurai sub-district) with total respondent 33 peoples.</p> <p>Social Environmental impact assessment was conducted through regular environmental monitoring, e.g. river water quality, mill effluent quality, air emission, economical condition, social and culture of community and wildlife conservation.</p>	
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<p>3.4.2</p>	<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>Environmental management and monitoring of PT Ketapang Agro Lestari has been stated in ANDAL Document "<i>Matriks Rencana Pengelolaan Lingkungan dan Matriks Rencana Pemantauan Lingkungan</i>". This management and monitoring plan valid until there are changes or revision to ANDAL document.</p> <p>Environmental management and monitoring plan has been develop as per <i>Rencana Pengelolaan Lingkungan (RKL)</i> and <i>Rencana Pemantauan Lingkungan (RPL)</i> which reported per semester and <i>Rencana Pengelolaan Sosial PT Ketapang Agro Lestari</i> which monitored in yearly basis.</p> <p>Both environmental management plan and its monitoring plan has been developed with participation of affected stakeholder in 4 villages Kampong Lendian Liang Nayuq, Kampong penawang, Kampong Tendiq and Kampong Niaq. Evidence of participation and consultation can be shown in the SEIA document.</p> <p>Environmental management and monitoring plan according to RKL-RPL are among others:</p> <ul style="list-style-type: none"> - Control emission of vehicle, genset and boiler by regular preventive maintenance and emission monitoring/analysis by laboratory each semester. - Control surface and ground water quality by waste handling according to regulation and water quality monitoring/analysis by laboratory each semester. - Control the biodiversity lost by HCV and HCS management and monitoring, prohibit and prevent illegal hunting. - Control water biota disturbance by conserving the riparian area and water quality analysis by laboratory particularly water biota in each semester. 	<p>Complied</p>
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		<ul style="list-style-type: none"> - Control social impact by open the employment vacancy for local people, involve local people for company employee basic needs, using local contractor and monitoring the community livelihoods and their perception against company existence. <p>Scope Extension PT BorneoSurya Mining Jaya</p> <p>Environmental management and monitoring of PT BorneoSurya Mining Jaya has been stated in ANDAL Document "<i>Matriks Rencana Pengelolaan Lingkungan dan Matriks Rencana Pemantauan Lingkungan</i>". This management and monitoring plan valid until there are changes or revision to ANDAL document.</p> <p>Environmental management and monitoring plan has been develop as per <i>Rencana Pengelolaan Lingkungan (RKL)</i> and <i>Rencana Pemantauan Lingkungan (RPL)</i> which reported per semester and <i>Rencana Pengelolaan Sosial PT BorneoSurya Mining Jaya</i> which monitored in yearly basis.</p> <p>Both environmental management plan and its monitoring plan has been developed with participation of affected stakeholder in 4 villages Kampong Kenyanyan, Lembonah, Pentat and Muara Nayan. Evidence of participation and consultation can be shown in the SEIA document.</p> <p>Environmental management and monitoring plan according to RKL-RPL are among others:</p> <ul style="list-style-type: none"> - Control emission of vehicle, genset and boiler by regular preventive maintenance and emission monitoring/analysis by laboratory each semester. - Control surface and ground water quality by waste handling according to regulation and water quality monitoring/analysis by laboratory each semester. 	
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		<ul style="list-style-type: none"> - Control the biodiversity lost by HCV and HCS management and monitoring, prohibit and prevent illegal hunting. - Control water biota disturbance by conserving the riparian area and water quality analysis by laboratory particularly water biota in each semester. - Monitor the impact of company existence to local communities by conducting monitoring of social perception of local communities - Control social impact by open the employment vacancy for local people, involve local people for company employee basic needs, using local contractor and monitoring the community livelihoods and their perception against company existence 	
<p>3.4.3</p>	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>Social Environment management and monitoring plan as per RKL – RPL document has been implemented by PT Ketapang Agro Lestari. All environment analysis in 2022 (Semester 1 and 2) was conducted by Laboratorium Pusat Penelitian Lingkungan Hidup dan Sumberdaya Alam Universitas Mulawarman, except for waste water quality conducted by PT Global Environment Laboratory.</p> <p>Based on verification on Environmental management and monitoring report, confirmed that the management and monitoring plan has been well implemented accordingly. Data verified during audit :</p> <ul style="list-style-type: none"> • Air quality and noise monitoring from FFB processing performed by emission measurement against Boiler and generator each semester, ambient air quality measurement each semester, noisy measurement (indoor and outdoor) each semester, odour measurement each semester. • Air emission quality monitoring for vehicle, genset and boiler measured per semester • Waste water quality monitoring measured in monthly basis • Surface water quality test in Sungai Tuang measured per semester 	<p>Complied</p>

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		<ul style="list-style-type: none"> • Erosion and sedimentation monitoring performed by erosion measurement according to USLE method. Measurement result in 2022 shown erosion level average below 6 ton/ha/year categorized as very good criteria. Records was reviewed for measurement on 12 April 2022 and 10 October 2022 as documented in "<i>Laporan Pemantauan Erosi PT Ketapang Agro Lestari Tahun 2022</i>". • Flora fauna monitoring performed by wildlife monitoring and monitoring the conservation area per semester. Monitoring result in period 2022 shown that there were 3 species of mammal presence (<i>Macaca fascicularis</i>, <i>Callosciurus notatus</i> and <i>Hylobates muelleri</i>), 13 species of birds (such as: <i>Centropus sinensis</i>, <i>Passes montanus</i>, <i>Nisaetus cirrhatus</i> and etc), 2 species of reptile (<i>Varanus salvator</i> and <i>Eutropis multifasciata</i>). • Community perception monitoring performed by community interview, employee data monitoring, interview with village head or public figure regarding their perception to company. Company has monitored the public perception through questioner each year. Questioner to public perception regarding the impact of company presence has been disseminated to surrounding community. Latest monitoring of public perception has been performed in 23-24 January 2023 for Focus Group Discussion (FGD) in Lendian Village and Penawang Village. In 28 January 2023, there were stakeholder meeting for informed the results of FGD. Generally public perception was positive regarding the company presence and contribution to the surrounding community. <p>All management and monitoring plan has been implemented well by company according to RKL-RPL document. The implementation report has been reviewed and reported to government agency per semester (six monthly).</p>	
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		<p>During document verification and interview with management, it can be demonstrated that all the environmental monitoring plan has been implemented as per document RKL-RPL. The evaluation of environmental monitoring plan effectivity has been carried out and presented in RKL-RPL report semester I and II Y2022.</p> <p>Evaluation consist of:</p> <ul style="list-style-type: none"> • Trend evaluation of air ambient quality, air emission, odor, ground water quality, wate water quality, surface water quality, soil erosion shown that the result of monitoring are all parameter is met with the standard of regulation. Trend evaluation of water usage still under the budget/standard; biodiversity trend evaluation shown that there were still found the presence of animal including protected animal; Social economic trend evaluation shown increasing each year. Overall the trend evaluation shown the consistency and increasing in environmental performance. • Critical evaluation, the critical point in environmental monitoring is waste water quality and surface water usage. Based on the result of monitoring shown that waste water quality since January – December 2022 ; was met with regulation (BOD < 5,000 mg/l and pH 6 – 9). • Compliance evaluation to regulation. According to evaluation of impact against soil erosion, water quality, soil quality, air quality, biodiversity, surrounding social and economic, health and safety, indicated that PT Ketapang Agro Lestari POM has comply with all relevant regulation. • Public perception monitoring for 2022 has been carried out and there is no negative perception occurred. <p>Samples of environment certificate analysis Semester 1 Y2021</p>	
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		<ul style="list-style-type: none"> • Genset and Boiler Emission analysis Certificate No. 02/LHU/LAB.U/II/2022 dated 8 March 2022 • Plankton analysis Certificate No. 012/LHU/LAB.A/III/2022 dated 7 March 2022 <p>Semester 2 Y2022</p> <ul style="list-style-type: none"> • Waste water analysis month December 2022 Certificate No. 1680A/LHU/AL/GEL/XII/2022.Rt dated 13 December 2022 • Surface water analysis Certificate No. 097/LHU/LAB.A/X/2022 dated 20 October 2022 • Air ambient and noise Certificate No. 50/LHU/LAB.U/IX/2022 dated 14 October 2022 <p>Scope Extension PT BorneoSurya Mining Jaya</p> <p>Social Environment management and monitoring plan as per RKL – RPL document has been implemented by PT BorneoSurya Mining Jaya. All environment analysis in 2022 (Semester 1 and 2) was conducted by Laboratorium Pusat Penelitian Lingkungan Hidup dan Sumberdaya Alam Universitas Mulawarman.</p> <p>Based on verification on Environmental management and monitoring report, confirmed that the management and monitoring plan has been well implemented accordingly. Data verified during audit :</p> <ul style="list-style-type: none"> • Air quality and noise monitoring from estate operational activities performed by emission measurement against generator each semester, ambient air quality measurement each semester, noisy measurement (indoor and outdoor) each semester, odor measurement each semester. • Air emission quality monitoring for vehicle, genset and boiler measured per semester • Surface water quality test in Sungai Ohong, Sungai Nayan and Sungai Kelawit measured per semester 	
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		<ul style="list-style-type: none"> Based on document "Laporan Kegiatan Pengelolaan dan Pemantauan Flora dan Fauna di Areal HCV PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya" for period January – Juny 2022 and July – December 2022, there is found and reported any RTE species (flora and fauna) within areas such as: <i>Macaca fascicularis</i>, <i>Callosciurus notatus</i>, <i>Hylobates muelleri</i>, <i>Anorrhinus galeritus</i>, <i>Ictinaetus malayensis</i>, <i>Anthracoceros malayanus</i> Community perception monitoring performed by community interview, employee data monitoring, interview with village head or public figure regarding their perception to company. Company has monitored the public perception through questioner each year. Questioner to public perception regarding the impact of company presence has been disseminated to surrounding community. In 30 January 2023, there were stakeholder meeting for informed the results of FGD. Generally public perception was positive regarding the company presence and contribution to the surrounding community. <p>All management and monitoring plan has been implemented well by company according to RKL-RPL document. The implementation report has been reviewed and reported to government agency per semester (six monthly).</p> <p>During document verification and interview with management, it can be demonstrated that all the environmental monitoring plan has been implemented as per document RKL-RPL. The evaluation of environmental monitoring plan effectivity has been carried out and presented in RKL-RPL report semester I and II Y2022.</p> <p>Evaluation consist of:</p> <ul style="list-style-type: none"> Trend evaluation of air ambient quality, air emission, odor, ground water quality, surface water quality, soil erosion shown that the result of monitoring are all parameter is met with the standard of regulation. 	
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		<p>Trend evaluation of water usage still under the budget/standard; biodiversity trend evaluation shown that there were still found the presence of animal including protected animal; Social economic trend evaluation shown increasing each year. Overall the trend evaluation shown the consistency and increasing in environmental performance.</p> <ul style="list-style-type: none"> • Compliance evaluation to regulation. According to evaluation of impact against soil erosion, water quality, soil quality, air quality, biodiversity, surrounding social and economic, health and safety, indicated that PT BorneoSurya Mining Jaya has comply with all relevant regulation. • Public perception monitoring for 2022 has been carried out and there is no negative perception occurred. <p>Samples of environment certificate analysis Semester 1 Y2021</p> <ul style="list-style-type: none"> • Air ambient analysis Certificate No. 04/LHU/LAB.U/II/2022 dated 8 March 2022 • Plankton and Surface Water analysis Certificate No. 015/LHU/LAB.A/III/2022 dated 7 March 2022 <p>Semester 2 Y2022</p> <ul style="list-style-type: none"> • Surface water analysis Certificate No. 101/LHU/LAB.A/X/2022 dated 20 October 2022 • Generator emission analysis Certificate No. 22/LHU/LAB.U/IX/2022 dated 14 October 2022 	
<p>Criteria 3.5: A system for managing human resources is in place.</p>			
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the	There are no changes in company procedures compare to last year audit, except for Company regulation.	Complied

	<p>workers and their representatives in accordance with the applicable regulation.</p> <p>- Minor compliance -</p>	<p>The company has a procedure for employee recruitment, recorded in the Rekrutment Karyawan Harian Tetap Procedure Doc. No. AD.PNK.HRD.R&S.0002.001.</p> <p>Separately, PT KAL has set requirements for employee recruitment in the Company Regulations (PP) for the 2019-2021 period, in Chapter III concerning Employment Relations, which explains:</p> <ul style="list-style-type: none"> - Article 9: related to basis of acceptance, placement and transfer of employees - Article 10: related to general requirements for recruitment, including the minimum age requirement of 18 years and medical examination - Article 11: related to probationary period period for 3 months - Article 15: related to promotion - Article 49; concerning Termination of Employment (PHK: Pemutusan Hubungan Kerja) which refers to Law no. 13 of 2003. - Article 50; Termination of Employment - Article 55; Retirement: employees who are 57 (fifty-seven) years old can be honorably dismissed with pension rights in accordance with applicable regulations and or applicable company policies. <p>The Company Regulation of PT KAL 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 568/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.</p> <p>Scope extension of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedures are the same as PT KAL.</p> <p>The Company Regulation of PT BSMJ 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 569/657/DTKT-BHI/V/2022</p>	
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		dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.	
3.5.2	Employment procedures are implemented and records are maintained. - Minor compliance -	<p>There are no changes in company procedures compare to last year audit, except for Company regulation.</p> <p>The company has a procedure for employee recruitment, recorded in the Rekrutment Karyawan Harian Tetap Procedure Doc. No. AD.PNK.HRD.R&S.0002.001.</p> <p>Separately, PT KAL has set requirements for employee recruitment in the Company Regulations (PP) for the 2019-2021 period, in Chapter III concerning Employment Relations, which explains:</p> <ul style="list-style-type: none"> - Article 9: related to basis of acceptance, placement and transfer of employees - Article 10: related to general requirements for recruitment, including the minimum age requirement of 18 years and medical examination - Article 11: related to probationary period period for 3 months - Article 15: related to promotion - Article 49; concerning Termination of Employment (PHK: Pemutusan Hubungan Kerja) which refers to Law no. 13 of 2003. - Article 50; Termination of Employment - Article 55; Retirement: employees who are 57 (fifty-seven) years old can be honorably dismissed with pension rights in accordance with applicable regulations and or applicable company policies. <p>The Company Regulation of PT KAL 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 568/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.</p>	Complied

		<p>The implementation has been verified based on documentation of promotion of Akry Agustinus, appointed as Harvesting Supervisor with Decree No. 001/SPK/IV/2022/HRD dated 10 April 2022.</p> <p>Scope extension of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedures are the same as PT KAL.</p> <p>The Company Regulation of PT BSMJ 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 569/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.</p> <p>The implementation has been verified based on documentation of promotion of Suharto, appointed as Harvesting Clerk with Decree No. 001/SPK/I/2023/HRD dated 9 January 2023.</p>	
<p>Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.</p>			
<p>3.6.1</p>	<p>(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>PT Ketapang Agro Lestari has established a health and safety policy under “SK Direksi Nomor: 001/SUSTAINABILITY_FR/P/IX/2011 Tentang Kebijakan Lingkungan, keselamatan dan Kesehatan Kerja (K3) First Resources Ltd dan Anak Perusahaannya” tanggal 20 September 2011.</p> <p>According to company policy, the company commit to implement and maintain occupational health and safety management system in compliance with national and international applicable regulation.</p> <p>HIRADC for PT Ketapang Agro Lestari both Mill and Estate have been update in yearly basis covering all activities and location for mill scope: office, mill road area, security pos, parking area, all station mill, laboratory, POME installation/IPAL; and Estate scope: Office, Housing, Material storage (fertilizer, fuel, agrochemical, spare part, building material, etc), upkeep (manual upkeep and chemical upkeep),</p>	<p>Complied</p>

		<p>harvesting, FFB transportation, hazardous and domestic waste handling, road maintenance, vehicle maintenance (traksi), etc.</p> <p>The risk analysis and assessment has been performed according to company procedure.</p> <p>Mitigation plan to reduce and minimize the risk impact has been develop by company covering:</p> <ul style="list-style-type: none"> • Elimination of risk • Substitution of material and process • Engineering control • Administrative control • Personal protective equipment. <p>Engineering control was implemented to prevent hearing loss, e.g. install noise reduction agent and administrative by erected signboard of noise area, as described in Risk.</p> <p>Administrative control was performed by employee mutation/rotation, sanction for safety rules violation. Safety inspection was performed regularly to ensure the compliance of safety regulation.</p> <p>Evidence of PPE provision can be shown as per "Berita Acara serah terima Alat pelindung Diri". Sample seen: "Berita Acara serah terima Alat Pelindung Diri" dated 24 January 2023; PPE provision for warehouse workers (safety helmet, safety goggles, hand gloves, apron, safety boots, masker), harvester (safety helmet, safety goggles, hand gloves, apron, safety boots, masker, sickle cover), spraying workers (safety helmet, safety goggles, hand gloves, apron, safety boots, masker) and fertilizer workers (safety helmet, safety goggles, hand gloves, apron, safety boots, masker). During interview with workers confirmed that company has provide the PPE according to the job type for all workers free of charge.</p> <p>Scope extension of PT BSMJ</p>	
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		<p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedures and policies are the same as PT KAL.</p>	
<p>3.6.2</p>	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored. - Critical (Major) compliance -</p>	<p>PT Ketapang Agro Lestari and PT BSMJ has demonstrated the record of realization the OHS program 2022/2023 including use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting.</p> <p>Evidence of PPE provision can be shown as per "Berita Acara serah terima Alat pelindung Diri". Sample seen: "Berita Acara serah terima Alat Pelindung Diri" dated 24 January 2023; PPE provision for warehouse workers (safety helmet, safety goggles, hand gloves, apron, safety boots, masker), harvester (safety helmet, safety goggles, hand gloves, apron, safety boots, masker, sickle cover), spraying workers (safety helmet, safety goggles, hand gloves, apron, safety boots, masker) and fertilizer workers (safety helmet, safety goggles, hand gloves, apron, safety boots, masker). During interview with workers confirmed that company has provide the PPE according to the job type for all workers free of charge.</p> <p>Company has provide sanitation facilities for spraying operator, so that workers can change out of PPE, wash and put on their personal clothing. Sanitation facilities provide in area of Agrochemical warehouse with separate place.</p> <p>Based on field visit to house of agrochemical mixing and PPE wash/laundry and storage can be demonstrated that sanitation facilities are well function and sufficient for spraying workers.</p>	<p>Complied</p>
<p>Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.</p>			

<p>3.7.1</p>	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender- specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training.</p> <p>- Critical (Major) compliance -</p>	<p>The company has provide a training programme for workers according to the identification of training needs. Training programme provide as per "Learning & Development Program 2022-2023".</p> <p>Through its employee data (master of Employees) and training data personal records, HR Department will recommend the Estate and Mill to participate in a training program annually and will also evaluate the effectiveness of the training that has been followed.</p> <p>The training program is divided into several aspects: regular technical training for mandore/foreman, managerial and leadership training for staff, technical refreshment, operator certification training, Administration, Environments & OHS training.</p> <p>Below is the Calendar Training for all company under First Resources Group :</p>	<p>Complied</p>
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No	Jenis Pelatihan	Region	Type Training	Total Jam	Hari	Participant					TRAINING DAYS			Total batch
						Non Staff	Asst	Askep	Mgr	GM Up	Staff	Non-Staff	TOTAL	
A ESTATE				304	12	1,473	401	52	17	8	478	1,475	1,951	40
1	Sistem Pengacakan Panen	Riau	Onsite	16	1	92	46				46	92	138	2
		Kalbar	Onsite	16	1	249	83	24	13	4	124	249	373	2
		Kaltim FR	Onsite	16	1	36	18	4	4	2	28	36	64	2
2	Klinik Kinerja Mandiri (KKM)	Riau	Onsite	80	1	350					0	350	350	10
		Kalbar	Onsite	40	1	250					0	250	250	10
3	Mengelola Losses Produksi	Riau	Onsite	16	1	153	60				60	153	213	2
		Kalbar	Onsite/Onsite	8	1	249	88	24			112	249	361	2
		Kaltim FR	Onsite/Onsite	8	1	36	22				22	36	58	2
4	Estate Mentoring Program	Riau	Onsite/Onsite	8	1		27				27	0	27	1
		Kalbar	Onsite/Onsite	8	1	41					41	0	41	1
		Kaltim FR	Onsite/Onsite	8	1	16					16	0	16	1
B MILL				184	21						197	208	605	23
1	Mill Mentoring Program	Riau	Onsite/Onsite	8	1	0	31	0	0	0	31	0	31	1
		Kalbar	Onsite/Onsite	8	1	0	9	0	0	0	9	0	9	1
		Kaltim FR	Onsite/Onsite	8	1	0	9	0	0	0	9	0	9	1
2	Manajemen Operasional Boiler by Vendor	Riau	Onsite/Onsite	8	1	11	12	0	0	0	12	11	23	1
		Kalbar	Onsite/Onsite	8	1	4	8	0	0	0	8	4	12	1
		Kaltim FR	Onsite/Onsite	8	1	4	4	0	0	0	4	4	8	1
3	Welder by vendor	Riau	Onsite/Onsite	8	1	22	0	0	0	0	22	22	1	1
		Kalbar	Onsite/Onsite	8	1	8	0	0	0	0	8	8	8	1
		Kaltim FR	Onsite/Onsite	8	1	4	0	0	0	0	4	4	4	1
4	Pengelolaan Water Treatment by vendor	Riau	Onsite/Onsite	8	1	12	0	0	0	0	12	12	1	1
		Kalbar	Onsite/Onsite	8	1	8	0	0	0	0	8	8	8	1
		Kaltim FR	Onsite/Onsite	8	1	4	0	0	0	0	4	4	4	1
5	Manajemen perawatan bearing by vendor	Riau	Onsite/Onsite	8	1	11	0	4	0	0	15	11	24	1
		Kalbar	Onsite/Onsite	8	1	8	4	4	0	0	8	8	16	1
		Kaltim FR	Onsite/Onsite	8	1	4	2	1	0	0	3	4	7	1
6	Manajemen perawatan pompa by vendor	Riau	Onsite/Onsite	8	1	11	9	4	0	0	13	11	24	1
		Kalbar	Onsite/Onsite	8	1	8	4	5	0	0	9	8	17	1
		Kaltim FR	Onsite/Onsite	8	1	4	2	1	0	0	3	4	7	1
7	Refreshment TPM	Riau	Onsite/Onsite	24	1	55	41	8	0	0	49	55	104	3
		Kalbar	Onsite/Onsite	8	1	20	13	5	0	0	18	20	38	1
		Kaltim FR	Onsite/Onsite	8	1	10	7	1	0	0	8	10	18	1
C TRAKSI				212	27	199	27	9	0	0	180	205	285	9
1	Trakal Transformation Program (TTP)	Riau		48	6		13	1			54		64	3
		Kalbar		48	6		7	2			54		54	1
		Kaltim FR		48	6		7				42		42	1
2	Basic Mechanic Electrical	Riau		-										
		Kalbar		-										
		Kaltim FR		14	2	6						12	12	1
3	Refreshment Mekanik by vendor	Riau		8	1	14					14	14	1	
		Kalbar		8	1	5					5	5	1	
		Kaltim FR		7	1	6					6	6	1	
4	Sertifikasi Mekanik Kebun	Riau		-	1	80					-	80	80	1
		Kalbar		-							-			
		Kaltim FR		-							-			
5	Sistem & Kaliberasi Unit/Alat berat	Riau		8	1	14					14	14	1	
		Kalbar		8	1	24					24	24	1	
		Kaltim FR		-							-			
6	Pengoperasian & Perawatan DT	Riau		-							-			
		Kalbar		8	1	50					50	50	1	
		Kaltim FR		-							-			
D DOWNSTREAM				40	5	42	12	-	-	-	12	42	54	5
1	Refresh Operator Refinery	Riau	Onsite	8	1	9	2	-	-	-	2	9	11	1
		Kalbar	Onsite	8	1	9	2	-	-	-	2	9	11	1
		Riau	Onsite	8	1	10	2	-	-	-	2	10	12	1
		Kalbar	Onsite	8	1	10	3	-	-	-	3	10	13	1
		Riau	Onsite	8	1	4	3	-	-	-	3	4	7	1
E ADMINISTRASI				336	30	753	113	56	4	-	488	815	1,303	14
1	Admin Transformation Program (ATP)	Riau	Virtual site	144	6	-	20	10	-	-	180	-	180	3
		Kalbar	Onsite	48	6	-	10	5	-	-	90	-	90	1
		Kaltim FR	Onsite	48	6	-	5	2	-	-	42	-	42	1
2	Refresh PIMS	Riau		16	2	30	20	10			60	60	120	1
		Kalbar		16	2	14	12	7			38	28	66	1
		Kaltim FR		16	2	18	3	3			12	26	48	1
3	Demkarhutlabun	Riau		8	1	243	29	12			37	243	280	1
		Kalbar		8	1	88	12	7			19	88	107	1
		Kaltim FR		8	1	30	6		4		10	30	40	1
4	K3 First Aid	Riau		8	1	200					-	200	200	1
		Kalbar		8	1	100					-	100	100	1
		Kaltim FR		8	1	30					-	30	30	1
GRAND TOTAL				1,413	116	2,677	1,919	469	281	103	3,304	2,745	6,049	130

<p>3.7.2</p>	<p>Records of training are maintained, where appropriate on an individual basis. - Minor compliance -</p>	<p>Records of training were reviewed and sighted such as :</p> <p>Emergency response team covered for PT KAL and PT BSMJ has conducted the regular training and drill to response the emergency situation, sample seen: Basic Fire training and drill on 17 October 2022 in Estate, Office and Mill. Evidence of emergency drill can be demonstrated during audit including Scenario and minutes of emergency drill.</p> <p>There is first aid training has been conducted by Licenced Paramedic from Kutai Barat Regency for Field Foreman both in estate and mill on 18 November 2021.</p> <p>First aid equipment are available in the worksite both in Estate and Mill. Sample seen:</p> <ul style="list-style-type: none"> - At field, brought by field foreman: 7 box. - At mill and estate 13 box, covering: estate office, mill office, warehouse office, workshop, Rayon office, fertilizer warehouse, sortation station, hazardous waste storage, laboratorium. 	<p>Complied</p>
<p>3.7.3</p>	<p>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 -</p>	<p>The unit of certification has conducted the training for personnel carrying out the task to the effective implementation of the SCCS, the evidence has shown during audit, for example:</p> <ul style="list-style-type: none"> - Indra Zulkarnain & Nunik W., Sustainability Department, has attend external training of Supply Chain Certification Training Course by David Ogg. on 19-20 July 2018. External Training of SCCS by Mutu Insitute on 21-22 December 2020. - Eska Arganita, External Training od SCCS by Mutu Insitute on 21-22 December 2020. - Eko Darmawanto, Sustainability Department, has attend internal training of SCCS on 2 August 2018, and refresh of SCCS Training on 28 December 2020. 	<p>Complied</p>

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		<p>Refreshment internal training for RSPO SCCS of Ketapang Agro Lestari Mill and Estate has been conducted on 3 March 2023 by trainer Eska Arganita. Training attend by 13 participants including: Mill manager, Estate manager, security, weighbridge clerk, production clerk and operator.</p> <p>According to SOP No. FR.CSM.MRPR Rev.01 dated 22 April 2021 point 5.10 Pelatihan stated that Training conducted minimum once a year, training plan develop by corporate sustainability. Training plan has been develop for 2023.</p>	
<p>Criteria 3.8: Supply chain requirements for mills. Procedure note: all requirements are classified as Critical Indicators. However it will not contribute to suspension if there is more than 5 non-compliance within a principle)</p>			
<p>3.8.1</p>	<p>Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme.</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>The unit of certification uses RSPO Supply Chain Certification Standard module Mass Balance.</p> <p>Not Applicable</p>	<p>Not Applicable</p>
<p>3.8.2</p>	<p>Mass Balance Module A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	<p>PT Ketapang Agro Lestari – Ketapang Agro Lestari POM has defined RSPO Supply Chain model Mass Balance Module, therefore they can process FFB from certified and non-certified sources. The site aware that they can only claim their product (CPO and PK) as Mass Balance. PT Ketapang Agro Lestari – Ketapang Agro Lestari Palm Oil Mill only claim the certified volume of oil palm products produced from processing of the certified FFB.</p>	<p>Complied</p>

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<p>3.8.3</p>	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>The estimated annual tonnage for certified FFB processed, CPO and PK production are available in the Estate and Mill annual production budget for 12 months since last recertification assessment. The FFB tonnage received from company-owned estates (Ketapang Agro Lestari Estate), and third party supplier (MSA, WAU, SMR 789).</p> <p>The estimated for CPO and PK production from Ketapang Agro Lestari POM is recorded under the public summary report, certificate and RSPO IT Platform. The actual CPO and PK production were verified during each subsequent annual surveillance assessment visit to ensure that certified mill only deliver the allowed tonnage for the year.</p> <p>BSI Group as certification body has submitted estimated of FFB received, CPO and PK produced to RSPO Public Summary Report and the RSPO PalmTrace system.</p> <p>Below are the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year 2022/2023:</p> <p><u>Forecast volume in Palm Trace (licence period 20/04/2022 – 19/04/2023):</u></p> <p>FFB : 106,616 MT CPO : 27,091 MT (OER: 25.41%) PK : 4,584 (KER: 4.30%)</p> <p><u>Actual production volume (Jan – Dec 2022)</u></p> <p>FFB: 80,566.28 MT CPO: 20,345.26 MT PK: 3,286.07 MT</p> <p><u>Actual sold volume as RSPO certified (April 2022 – March 2023)</u></p> <p>CPO: 0 MT PK: 0 MT</p>	<p>Complied</p>
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		All CPO and PK was sold as non certified product, since there is no demand from buyer.	
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	<p>PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM has been registered in the RSPO IT Platform RSPO_PO1000008567 for Ketapang Agro Lestari POM, RSPO Membership for PT Ketapang Agro Lestari number 1-0047-08-000-00 since 10 March 2008.</p> <p>Ketapang Agro Lestari Palm Oil Mill has meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.</p>	Complied
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill’s procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBS including ensuring no contamination in the IP mill. 	<p>PT Ketapang Agro Lestari - KAL POM demonstrates Standard Operating Procedures which complete and up to date covering the implementation of all the elements in RSPO Supply Chain requirements.</p> <p>PT Ketapang Agro Lestari – KAL POM can demonstrate procedures, such as: <i>Mekanisme Rantai Pasok RSPO</i> FR.CSM.MRPR Rev.01 dated 22 April 2021. The procedures cover traceability of palm products (CPO and PK) since receiving of fresh fruit bunches from Ketapang Agro Lestari Estate and external supplier (direct and indirect sources), processing of up to shipping of CPO and PK as well as Daily production report KAL POM.</p> <p>The procedure also regulates the internal audit by Corporate Sustainability. Traceability records are to be kept for 10 years. The SOP Traceability covers responsibility for implementation of RSPO Supply Chain Mills Module Mass Balance.</p> <p>PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM demonstrated procedure "Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01" dated 22 April 2021; Section 6 Roles and Responsibility explains <u>Corporate Sustainability</u>: responsible for developing supply chain certification standard in First Resources Group, ensure this procedure in line with traceability norm and acceptable sustainability norm, to review this procedure implementation, verifies the compliance and PIC's</p>	Complied

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		<p>commitment periodically during RSPO Internal Audit, conduct SCC supplier validation verification, prepare UML list. <u>Marketing Region</u>: Ensure RSPO certificate for sales and purchase of RSPO product, ensure receiving and shipping of RSPO product's administration is complete, to report to CB in case of RSPO product projected overproduction, prepare MB calculation, prevent double accounting, update real stock and credit RSPO. <u>Corporate Mill</u>: Monitor the implementation of supply chain certification, to report to Marketing Region and Corporate Sustainability if projected overproduction. <u>Mill Weighbridge Officer</u>: To prepare marking to identify FFB status for RSPO certification/other certification/non-sustainable, ensure RSPO delivery as per Delivery Order/Purchase Contract from Marketing Region.</p> <p>PT. Ketapang Agro Lestari have established Work Instruction General Corporate Communication No.WI-M-OP-001 Rev.01 dated 16 November 2021. The work instruction describe requirement of RSPO Market Communication and Claims.</p> <p>PT KAL also has established Work instruction for receiving and delivery of certified product through weighbridge as described in "Penerimaan dan Pengiriman Sustainable Palm Oil (bersertifikat) via Timbangan" WI-D-OP-004 dated 8 November 2018.</p> <p>PT KAL - KAL POM is able to demonstrate complete and up-to-date records and report demonstrating compliance with the supply chain's general requirement and modular requirement, including training records (see indicator 3.7.3).</p> <p>Audit team sighted management letter "Penunjukan penanggungjawab Penerapan Sistem Sertifikasi Rantai Pasok (SCCS)" dated 18 December 2022. The letter appointed mill manager (Satria Perdana Tarigan) as person in charge for operational and implementation of sustainability standard, including audit process.</p>	
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		<p>During audit, PIC is able to demonstrate sufficient knowledge and understanding on RSPO supply chain implementation for palm oil mill.</p>	
<p>3.8.6</p>	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p> <p style="padding-left: 20px;">a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p style="padding-left: 20px;">b) Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>As per Procedure of <i>Mekanisme Rantai Pasok RSPO'</i> FR.CSM.MRPR Rev.01 dated 22 April 2021 chapter 5.7 Internal Audit stated that internal audit conducted minimum once a year. Internal audit conducted by trained internal auditor related to Supply chain certification system. Internal audit conducted refer to RSPO SCC system, updated RSPO SCC standard, RSPO rules on market communication and claim.</p> <p>The site has conducted annual RSPO internal audit on 13 – 16 December 2022 using RSPO P&C Indonesia NI 2020 that contain RSPO Supply Chain Certification Standard by Internal Auditor: Suprayitno, Eko Darmawanto, Fajar Widyadarma. Status of corrective actions have been discussed in management review meeting. The latest RSPO Management Review conducted by PT Ketapang Agro Lestari on 23 January 2023. Based on minutes of management review, the meeting has discussed:</p> <ul style="list-style-type: none"> - Results of internal audits; follow up internal audit RSPO and SCCS on December 2022 will be verified in Q1 2023, corrective action plan are in progress and some of action taken need decision from top management. - Customer feedback; no negative complaint from customer; complaint handling refer to existing communication SOP. - Process performance and product conformity; operational process always implement refer to SOP, quality standard management are in place to keep consistent quality product. - Status of preventive and corrective actions; PIMS system implemented to optimize the preventive and corrective action implementation in PT KAL. - Follow-up actions from management reviews; RSPO-ISPO requirement socialization to be conducted regularly to enhance the 	<p>Complied</p>

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		<p>understanding of sustainable palm oil management.</p> <ul style="list-style-type: none"> - Changes that could affect the management system; there has been no change that could affect the management system. - Improvement Recommendations; crash program conducted to accelerate operational improvement programme. <p>Record of internal audit and management review are well maintained and kept in the office by sustainability officer.</p>	
<p>3.8.7</p>	<p>Purchasing and Goods In</p> <ul style="list-style-type: none"> i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents. 	<p>Ketapang Agro Lestari POM received FFB from certified and non-certified source. Certified source consists of company own estate (Ketapang Agro Lestari Estate). Non-certified FFB sourced from third party supplier 2023 consist of individual farmers and/or FFB collectors, e.g.: WAU, MCA, SMR 789.</p> <p>Document "Surat Pengantar TBS" (FFB Delivery Note) and Kartu Timbangan (Weighbridge Card) described identity and location of FFB source and other item required e.g.</p> <p>Certified FFB received:</p> <ul style="list-style-type: none"> - Surat Pengantar TBS dated 28/02/2023, FFB from Division III Sei Tuang PT KAL, Block E46 & E47, FFB amount: 597 bunches, kg loosefruit 300 kg, Driver: Azmas, Vehicle number: KT8715LH. - Weighbridge ticket No. KA1-20230202315, dated 28/02/2023, SPB number 20167, Customer Sei Tuang, contract number C10/21/AFD-03/2023, product: FFB certified RSPO, certificate number: RSPO 757446, Net weight 4,570 kg, Vehicle number: KT8715LH, Driver: Ahmad, Transporter: Sei Tuang. - Surat Pengantar TBS dated 20/01/2023, FFB from Division V Sei Tuang PT KAL, Block C70 & B60, FFB amount: 460 bunches, kg loose fruit 0 kg, Driver: Rofinus Tnesi, Vehicle number: KT8085YY. - Weighbridge ticket No. KA1-20230101956, dated 20/01/2023, SPB 	<p>Non-compliance</p>

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		<p>number 01163, Customer Sei Tuang, contract number C10/21/AFD-05/2023, product: FFB certified RSPO, certificate number: RSPO 757446, Net weight 6,540 kg, Vehicle number: KT8085YY, Driver: Rofinus tnesi, Transporter: Sei Tuang.</p> <p>Non Certified FFB received:</p> <ul style="list-style-type: none"> - Surat Pengantar TBS dated 08/01/2023, FFB from PT WAU, Kebun Resak, Driver: Bakry, Vehicle number: KT8799PD. - Weighbridge ticket No. KA1-20230100671, dated 08/01/2023, SPB number 01020, Customer PT Wong Akeh Utama, contract number 001/KAL-WAU/JBTBS/I/2023, product: FFB, Net weight 450 kg, Vehicle number: KT8799PD, Driver: Bakry, Transporter: PT Wong Akeh Utama. - Surat Pengantar TBS dated 03/01/2023, FFB from CV SMR 789, Kebun Nayan, Weight bruto 300 kg, Driver: Ayan, Vehicle number: KT8993KJ. - Weighbridge ticket No. KA1-20230101319, dated 13/01/2023, SPB number 01005, Customer CV Samurai 789, contract number JBTBS/054/STDS/1-2023, product: FFB, Net weight 380 kg, Vehicle number: KT8993KJ, Driver: Ayan, Transporter: CV Samurai 789. <p>There is no overproduction of certified product from PT Ketapang Agro Lestari – Ketapang Agro Lestari POM.</p> <p>Mechanism for handling non-conforming FFB and/or documents are described in "Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01 dated 22 April 2021 section 5.8 Penanganan Ketidaksesuaian atau Komplain" mentioned that nonconformity may occurs between SPO status, Delivery Order document and certification declaration on SPO delivery note. Weighbridge clerk inform Marketing Department, then Marketing Department perform action to revise the document or reject the product. Furthermore in "Corporate Sustainability Management Procedures –</p>	
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		<p>Ketelusuran dan Keseimbangan Masa di Kebun dan Pabrik Kelapa Sawit” No.FR.CSM.MTM dated 13 July 2018, Section “3.16 Penanganan Produk yang Tidak Sesuai” stated non-conforming product shall not release to market and to be corrected in order to meet customer requirements or to be used for other purpose or be eliminated.</p> <p>Non conformances :</p> <p>Based on document verification it was found the discrepancy of certified FFB source between the internal system documentation Ketapang Agro Lestari POM and actual certified source of Ketapang Agro Lestari Estate.</p>	
<p>3.8.8</p>	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number. 	<p>PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM demonstrated "Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01 dated 22 April 2021, chapter 5.1.2 point 6. indicates the Marketing Region issued Delivery Order (DO) that contain information: Name and address of production unit; name and address of buyer; DO number, transporter; type of product CPO/PK certified or non-certified; volume of product sold, CPO/PK certified or non-certified in MT; date of shipping; contact person and contact number; and Supply chain model (Mass Balance).</p> <p>At Ketapang Agro Lestari POM, weighbridge operator printed out Nota Pengeluaran CPO/PK and weighbridge ticket, based on DO from marketing indicates: date in -out, Seller, buyer, transporter, shipping number, quantity product certified/non certified, quality product (FFA, moisture, dirt), seal number, contract number, DO number, batch number, vehicle number, driver name.</p> <p>Since last initial certification until surveillance audit 1, there is no certified product claimed/sold for CPO/PK by Ketapang Agro Palm Oil Mill. All product sold as non certified/conventional product because there is no demand from buyer for certified product. CPO sold to external</p>	<p>Complied</p>

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		<p>buyer, while PK was deliver/proceed in Ketapang Agro Lestari Kernel Crushing plant.</p> <p>Below are sample of sales document of CPO and PK (non – certified):</p> <ul style="list-style-type: none"> - Sales Contract No. 20000030/KAL-LKA/II/2023 dated 20 February 2023; Seller is PT Ketapang Agro Lestari, address: APL Tower Lt. 28 Unit 1-2 & Lt 29 Unit 1 – 5 Jl. S Parman Kav 28 Tanjung Duren Selatan Grogol petamburan Jakarta Barat DKI Jakarta Raya; Buyer is PT Ciliandra Perkasa, address: Pelabuhan KID, Pelintung – Dumai – Riau; Comodity: CPO; Quantity: 2,500 kg; loading port: Pelabuhan Ds Melak, Kutai Barat – Kalimantan Timur; unloading port: Pelabuhan KID Pelintung – Dumai Riau; Quality: FFA max 5%, M&I max 0.5%. - Delivery Order/Instruksi Pengiriman No. 066/KAL-CLP/IP-CPO/II/2023; dated 24 February 2023; From: PT Ketapang Agro Lestari to PT Ciliandra Perkasa; Commodity: CPO (non certified); Quantity is 2,500,000 kg; Contract number 20000030/KAL-LKA/II/2023; Loading date 24 February 2023; Loading port: Jetty PT Citra Agro Kencana Melak; Ship name: TB.BMS 003/TK.BMS 003A; Quality: FFA max 4.5%, M&I max 0.5%; Note: Tank cleaning and checking before loading. - Nota Pengeluaran CPO No. KA2-20230300041 dated 1 March 2023; Product: CPO (non certified); Quantity net: 20,240 kg; From PT Ketapang Agro Lestari to PT Ciliandra Perkasa; Vessel: TB.BMS 003/TK.BMS 003A; Vehicle number BK8830XM; Driver: Sarto Purba; Contract number: 20000030/KAL-LKA/II/2023; DO number: 066/KAL-CLP/IP-CPO/II/2023; FFA 6.88%, moisture 0.31% dirt 0.0049%; Seal number: 27809 & 27858. <p>Minimum information have been available in the sales contract, delivery order and Nota Pengeluaran CPO/PK documents, e.g.:</p> <ul style="list-style-type: none"> - The name and address of the buyer; e.g. PT Ciliandra Perkasa, 	
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		<ul style="list-style-type: none"> - The name and address of the seller; PT Ketapang Agro Lestari, - The loading or shipment / delivery date; e.g. 1 March 2023 . - The date on which the documents were issued; e.g. 24 February 2023. - RSPO certificate number; Nil (non certified). - A description of the product, including the applicable supply chain model: CPO non certified. - The quantity of the products delivered; e.g: 20,240 kg. - Any related transport documentation; Nota Pengeluaran CPO. - A unique identification number; e.g. KA2-20230300041. <p>Information are complete and presented in couple document, e.g. Sales Contract, Delivery Order and Nota Pengeluaran CPO/PK. Report of CPO and PK deliveries are documented in Daily Production Report and Monthly Production report.</p>	
<p>3.8.9</p>	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure</p>	<p>Ketapang Agro Lestari mill is not outsource its milling activities. The transport for RSPO certified sustainable CPO delivery were carried out by numbers of transporter. Letter of Agreement is available between the company and CPO Transporter for period Y 2022/2023 e.g.:</p> <p>CPO Transporter</p> <ul style="list-style-type: none"> • PT Jaya Harapan Nusa Sejahtera. Contract based on "Surat Perjanjian Pengangkutan CPO" No.KAL/116/SPJP/XII-21 dated 31 December 2021. Address: Jl. Siak II No. 98 RT.003 RW 003 Kelurahan Labuh Baru Barat, Kecamatan Payung Sekaki, Kota Pekanbaru, Provinsi Riau. • CV Inti Jaya, Contract based on "Surat Perjanjian Pengangkutan CPO" No.KAL/114/SPJP/XII-21/DIR dated 31 December 2021. Address:Jl. Adam Malik, Perum Citra Griya F.12 RT. 22 Kel. Karang 	<p>Non-compliance</p>

	<p>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>Asam Hilir, Kec. Sungai Kunjang, Kota Samarinda, Prov. Kalimantan Timur.</p> <ul style="list-style-type: none"> • Ledy Lisa Kiling, Contract based on "Surat Perjanjian Pengangkutan CPO" No.KAL/004/SPJP/II-23/Log dated 02 February 2023. Address: Kampung bermain, RT 002, Kel. Berman, Kec. Damai, Kabupaten Kutai Barat. Contract has not signed by transporter. • PT Tibeka Logistik Indonesia, Contract based on "Surat Perjanjian Pengangkutan CPO" No.KAL/099/SPJP/XII-22/DIR dated 22 December 2023. Address: Gedung Grand ITC Permata Hijau Blok Emerald Nomor 32, Jalan Arteri Raya Permata Hijau, Kel. Grogol Utara, Kec. Kebayoran Lama, Kota Adm. Jakarta Selatan, Provinsi DKI Jakarta. • CV. Pandji prana Jaya Contract based on "Surat Perjanjian Pengangkutan CPO" No.KAL/095/SPJP/XII-22/DIR dated 22 December 2023. Address: Jl. Trans Kalimantan RT. 003, Kel. Gn. Samarinda Baru, Kec. Balikpapan Utara, Kota Balikpapan, prov. Kalimantan Timur. <p>PK was not delivery outside the mill, PK from Ketapang Agro Lestari Mill proceed in Kernel Crushing Plant of Ketapang Agro Lestari which located inside the Mill.</p> <p>Contract agreement are signed and enforceable by both parties. Along with the contract documents, the transporter also signs a statement letter covering: "<i>transporter/independent third parties provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance</i>".</p> <p>Company has a work instruction of CSPO/CSPK delivery or transporting "Penerimaan dan Pengiriman Sustainable Palm Oil (Bersertifikat) via timbangan WI-D-OP-004" dated 8 November 2018 to control the CSPO/CSPK transporting by transporter.</p>	
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		<p>Nonconformity during audit: Contract agreement and statement letter on behalf ledy Lisa Killing has not been signed There is no evidence of communication related to RSPO SCCS and WI to the transporter.</p>	
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>PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM has recorded the name and contact details for all third-party transporter, CPO Transporter</p> <ul style="list-style-type: none"> - PT Jaya Harapan Nusa Sejahtera. Contact Person: Johan Arifin. Address: Jl. Siak II No. 98 RT.003 RW 003 Kelurahan Labuh Baru Barat, Kecamatan Payung Sekaki, Kota Pekanbaru, Provinsi Riau. - CV Inti Jaya. Contact Person: Riki Anggara. Address: Jl Adam Malik, Perum Citra Griya. F.12, RT 22, Kel. Karang Asam Ilir, Kec. Sungai Kunjang. Represented by Riki Anggara. - Ledy Lisa Kiling, Contact Person: Ledy lisa Kiling. Address: Kampung bermai, RT 002, Kel. Berman, Kec. Damai, Kabupaten Kutai Barat. - PT Tibeka Logistik Indonesia, contact person: Andree. Address: Gedung Grand ITC Permata Hijau Blok Emerald Nomor 32, Jalan Arteri Raya Permata Hijau, Kel. Grogol Utara, Kec. Kebayoran Lama, Kota Adm. Jakarta Selatan, Provinsi DKI Jakarta. - CV. Pandji prana Jaya Contact person: Eko Senja Budiman. Address: Jl. Trans Kalimantan RT. 003, Kel. Gn. Samarinda Baru, Kec. Balikpapan Utara, Kota Balikpapan, prov. Kalimantan Timur. 	Complied
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	Based on interview with the Mill Manager showed that there were no new contractors.	Complied

<p>3.8.12</p>	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>	<p>The organization has maintained accurate, complete, up-to-date and accessible records and reports covering all aspects of RSPO Supply Chain requirements, as evident in:</p> <ul style="list-style-type: none"> - FFB delivery note - Weigbridge ticket for FFB receiving - Nota pengeluaran CPO/PK for CPO and PK delivery - Delivery Order - Sales contract - Shipping Instruction - Mass balance report - Internal audit RSPO SCCS - Training record - SCCS Procedures <p>The procedure of supply chain “Mekanisme Rantai Pasok RSPO” chapter 5.9.1 requires that all records and reports related to traceability and book keeping are retained for a period of minimum 2 years.</p> <p>All receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK are record and balance in a three-monthly basis, as evidence in “Mass Balance Report Ketapang Agro Letstari POM” period 2022/2023: January – March, April – June, July – September, October – December, January – ytd March.</p> <p>All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios/actual production of CPO and PK.</p> <p>According to Mass balance Report, since first certification there is no RSPO certified product sold (both CPO and PK). All certified product sold as conventional or non certified.</p>	<p>Complied</p>
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3.8.13	<p>Extraction Rate</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>The organization is able to provided estimate volume of CPO and PK in a year period as in Budget FY2022/2023 Production FFB, CPO and PK. The organization also keep an up to date record of the FFB volume received, CPO and PK produced over a period of twelve (12) month, as in Rekapitulasi Produksi TBS, CPO dan PK PT Ketapang Agro Lestari.</p> <p>OER and KER are estimated based on associated inputs and upon past experience (previous year FFB, CPO and PK production).</p> <p>The site has set OER for budget 2023 (Jan - Dec) as 26.00% and KER as 4.13%.</p> <p>Budget FFB process 2023: certified 149,547.67 MT (including extension to scope BSMJ estate), non certified: 36,994.01 MT (plasma/scheme smallholder)</p> <p>Budget CPO production 2023: certified 38,882.39 MT, non certified 9,618.44 MT.</p> <p>Budget PK production 2022: certified 6,176.32 MT, non certified 1,527.85 MT.</p> <p>Previous Budget vs realization on 2022 (Jan – Dec) as below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Description</th> <th style="width: 20%;">Budget</th> <th style="width: 20%;">Realization</th> </tr> </thead> <tbody> <tr> <td>FFB Certified</td> <td style="text-align: right;">60,748.52</td> <td style="text-align: right;">63,298.41</td> </tr> <tr> <td>FFB Non Certified</td> <td style="text-align: right;">147,094.20</td> <td style="text-align: right;">81,513.38</td> </tr> <tr> <td>CPO Certified</td> <td style="text-align: right;">15,624.52</td> <td style="text-align: right;">16,010.45</td> </tr> <tr> <td>CPO Non Certified</td> <td style="text-align: right;">37,832.63</td> <td style="text-align: right;">20,552.97</td> </tr> <tr> <td>PK Certified</td> <td style="text-align: right;">2,642.56</td> <td style="text-align: right;">2,540.34</td> </tr> <tr> <td>PK Non Certified</td> <td style="text-align: right;">6,398.60</td> <td style="text-align: right;">3,370.75</td> </tr> <tr> <td>OER</td> <td style="text-align: right;">25.72</td> <td style="text-align: right;">25.25</td> </tr> </tbody> </table>	Description	Budget	Realization	FFB Certified	60,748.52	63,298.41	FFB Non Certified	147,094.20	81,513.38	CPO Certified	15,624.52	16,010.45	CPO Non Certified	37,832.63	20,552.97	PK Certified	2,642.56	2,540.34	PK Non Certified	6,398.60	3,370.75	OER	25.72	25.25	Complied
Description	Budget	Realization																									
FFB Certified	60,748.52	63,298.41																									
FFB Non Certified	147,094.20	81,513.38																									
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PK Certified	2,642.56	2,540.34																									
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OER	25.72	25.25																									

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		KER	4.35	4.08	
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	<p>The actual conversion ratio is monitored on daily basis through sounding result and documented in daily report. PT. Ketapang Agro Lestari is able to demonstrate the work instruction for analysis of oil content.</p> <p>Sample seen on document of "Laporan Harian Produksi". Based on Laporan Harian Produksi dated 28 February 2023, the sounding result and production report shows that actual conversion ratios from FFB into CPO are: OER average today is 25.72%, OER average to date is 24.95% And actual conversion ratios from FFB into PK are: KER average today is 4.41% and KER average to date is 4.50%.</p>			Complied
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	<p>Not applicable. PT Ketapang Agro Lestari implementing Mass Balance Model for Supply Chain.</p>			Not Applicable
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>Since initial certification audit, there is no RSPO certified CPO and PK sold. Ketapang Agro Lestari POM sold CPO and PK as non certified or conventional because there is no demand from buyer.</p> <p>PT Ketapang Agro Lestari has registered in Palmtrace with ID number RSPO_PO100008567.</p> <p>PT Ketapang Agro Lestari has removed the CPO and PK sold as conventional:</p> <ul style="list-style-type: none"> - Transaction ID No. ST-TR-d848f413-7dfb dated 6/03/2023, CSPO remove 13,594 MT, CSPO remaining volume in Palmtrace 13,497 MT. 			Complied

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		Transaction ID No. ST-TR-f1ea8bee-0fd2 dated 6/03/2023, CSPK remove 2,414 MT, CSPK remaining volume in Palmtrace 2,170 MT.	
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>The procedure for claims is stated in "Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01 dated 22 April 2021. PT Ketapang Agro Lestari delivered RSPO certified CPO and PK in bulk, the Mill has made no claim regarding the use of or support of RSPO certified oil palm products. Description of RSPO certified product only made in shipping documentation, e.g. Sales Contract, Delivery Order and Weighbridge ticket.</p>	Complied
General corporate communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.</p>	<p>First Resources Limited, the parent company of PT. Ketapang Agro Lestari is highlighting their commitment to the principles of RSPO and has been registered as RSPO member with membership No.1-0047-08-000-00 since 10 March 2008.</p> <p>The corporate communication in the website can be found at http://www.first-resources.com/.</p>	Complied
4.2	<p>In corporate communications a member is allowed to:</p> <ul style="list-style-type: none"> • Display its RSPO membership status • Display the RSPO web address (www.rspo.org) • State that the member supports the work of the RSPO • State the member's history with regard to the RSPO. • Use the RSPO trademark to promote its membership of the RSPO. <p>Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.</p>	<p>First Resources Limited, in its website:</p> <ol style="list-style-type: none"> a. Display its RSPO membership status: First Resources Limited stated "Our sustainability policies have been guided by the Principles and Criteria set out by the Roundtable of Sustainable Palm Oil, which we have been a member of since 2008". b. Display the RSPO web address: No, First Resources Limited did not display the RSPO web address. c. State the member supports the work of the RSPO: Not in direct manner. In the website, First Resources Limited stated that the organization is a member of RSPO and are committed to adopting its principles and criteria; and stated the organization currently 	Complied

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		<p>working towards achieving RSPO certifications for kernel crusher and the rest of mill and plantations by 2026.</p> <p>d. State the member’s history with regards to the RSPO: Yes. In the website, First Resources Limited stated as of 31 December 2020, the organization have received RSPO certifications for three (3) of subsidiaries covering three (3) mills and more than 27,000 hectares of plantations located in the province of Riau. Both of refineries as well as kernel crushing plant are also RSPO-certified. The organization currently working towards achieving RSPO certifications for kernel crusher and the rest of mill and plantations by 2024.</p> <p>Use of RSPO Trademark to promote its membership of the RSPO: No, First Resources Limited did not use RSPO trademark in its corporate communication in the website.</p>	
4.3	In corporate communications RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	<p>First Resources Limited did not display its RSPO membership status. It is clear that the statement did not lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.</p>	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.	<p>First Resources Limited did not display its RSPO membership status. It is clear that the statement are clear and did not mislead consumers or other stakeholders as to the certified content of oil palm products in the First Resources Limited own products.</p>	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.	<p>First Resources Limited did not display its RSPO Corporate Logo in any document.</p>	Complied
Business to business communications			

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5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	There was no use of RSPO trademark and/or RSPO corporate logo in business to business communication related to RSPO certified product; between PT. Ketapang Agro Lestari and their buyers.	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.	There were no sale of certified oil palm product in 2022 – 2023 period.	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. Ketapang Agro Lestari – Ketapang Agro Lestari POM is not a distributor and/or wholesaler.</p> <p>Not applicable.</p>	Not Applicable
5.4	<p>A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not eligible for a product-specific under RSPO rules. The end product must not be labelled as certified or sold in such a way that implies RSPO certification.</p> <p>For example, a retailer or food service company may require a breakdown of all palm based ingredients within an end product and the certified status of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.</p>	<p>Not applicable.</p> <p>PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM is not producing or selling end-product to consumer. No labelling on product whatsoever.</p>	Not Applicable

MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	95% or above of the oil palm content must be RSPO MB-certified.	All CPO and PK product sold by Ketapang Agro Lestari POM are contain 100% MB. However since initial certification until now there is no certified CPO and PK sold, all CPO and PK sold as non-certified/conventional.	Complied
	Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits.	There is no percentage of non-certified oil palm within the product of CPO and PK Mass Balance.	Complied
Labelling and trademark (MB)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • Surrounded by the text: 'Certified sustainable palm oil'. • The RSPO label MUST contain the tag 'MIXED'. The tag MIXED designates oil palm products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag 'MIXED' on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. • The RSPO label can also include the statement: '[The palm oil contained in this product] contributes to the production of certified sustainable palm oil'. • Wherever the RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch). 	First Resources Limited or PT Ketapang Agro Lestari did not use RSPO label in the product or any document.	Complied

	<ul style="list-style-type: none"> In on-pack communications, the RSPO trademark can be printed anywhere on the pack. Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of the Rules on Market Communications & Claims document. 		
Messaging (MB)			
	<p>Messaging ALLOWED in storytelling in product-related communications includes:</p> <ul style="list-style-type: none"> [Oil palm products]/[palm oil]/[palm kernel oil] from RSPO-certified mills and plantations were mixed with non-certified oil palm products in the supply chain. The volume of [oil palm products][palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. <p>In off-product communications, reference to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown in company records is allowed.</p> <p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 	<p>PT Ketapang Agro Lestari – Ketapang Agro Lestari POM was not messaging in storytelling in product-related communications. It was verified during audit through sales contract, DO and dispatch slip (weighbridge card).</p>	<p>Complied</p>
Principle 4: Respect community and human rights and deliver benefit			
Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.			
Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
4.1.1	<p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit</p>	<p>PT KAL already has a human rights policy based on the Decree SK.No. 018 Sustainability-FR-P-03-2015 concerning Human Rights Protection Policy. And the Company has also set a policy based on the Circular Letter of the Group Manager of Plantations No. PH/SE/00/XI/2020 dated November 19, 2020 and has been revised based on Circular Letter of</p>	<p>Complied</p>

	<p>of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	<p>The Group Manager of Plantations No. PH/SE/007/VI/2021 dated 10 June 2021 regarding the Protection of Human Rights Defenders (HRD). Through this policy, PT KAL is committed that:</p> <ul style="list-style-type: none"> - Point 1 "Everyone has the right to recognition, guarantees, protection related to human rights and to receive legal certainty and equal treatment before the law in force in Indonesia. - Point 2 "The company guarantees the freedom of employees in association and expressing opinions in accordance with the applicable legal rules in Indonesia". - Point 3 "The company guarantees the Protection of Human Right Defenders (HRD) in the company's operational". - Point 4 "The company does not use paramilitary/security services as intimidation in taking security measures within the company". - Point 6 "If workers find violations of the point above, they can immediately inform HRD (Human Resources Department), Internal Audit, and direct superiors". <p>According to this policy, it has been shown that the company is committed to protect against Human Right Defenders, as explained in the company's latest policy points regarding the Protection of Human Right Defenders.</p> <p>This human rights policy has been disseminated to stakeholders based on Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Based on interview with workers and stakeholder, it is known that they are aware regarding the Company Policy of Protection of Human Right Defenders (HRD).</p> <p>Extension scope of PT BSMJ</p>	
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		<p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the policy of human rights it the same as PT KAL, that is based on the Decree SK.No. 018 Sustainability-FR-P-03-2015 concerning Human Rights Protection Policy. And the Company has also set a policy based on the Circular Letter of the Group Manager of Plantations No. PH/SE/00/XI/2020 dated November 19, 2020 and has been revised based on Circular Letter of The Group Manager of Plantations No. PH/SE/007/VI/2021 dated 10 June 2021 regarding the Protection of Human Rights Defenders (HRD).</p> <p>This human rights policy has been disseminated to stakeholders based on Stakeholder Meeting to the community and to plasma farmers on 30 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Based on interview with workers and stakeholder, it is known that they are aware regarding the Company Policy of Protection of Human Right Defenders (HRD).</p>	
4.1.2	<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>Based on interview with workers and other stakeholders, it is known that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>Extension scope of PT BSMJ</p> <p>Based on interview with workers and other stakeholders, it is known that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>	Complied
<p>Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.</p>			
4.2.1	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and</p>	<p>PT Ketapang Agro Lestari already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also</p>	Complied

	<p>whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p>describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders (internal and external), complaints/dissatisfaction, conflicts, suggestions and consultations with the company, as well as the option of a third-party mediator.</p> <p>Submitting information from internal and external stakeholders to convey concerns/complaints/grievances regarding the activities of the First Resources Group and its suppliers and company associations can be sent via email to the Sustainability Department (sustainability@first-resources.com) according to the information on the website (http://www.first-resources.com) or send it to the estate office (location) or representative office.</p> <p>The Corporate Sustainability Head is responsible for coordinating with the Directorate/General Manager/Estate Manager/Mill Manager/Downstream Manager in order to respond to complaints and complaints from stakeholders related to the implementation of the EMS and SPO (sustainable Palm Oil).</p> <p>Every complaint received either through estate (local) and/or Regional Offices, the company will provide a response to stakeholders no later than 1 (one) month since the complaint is received and resolve or provide a follow-up response no later than 6 (six) months since the complaint is received.</p> <p>The mechanism for reporting violations (Whistle Blowing and Anonymity) with the following provisions:</p> <ul style="list-style-type: none"> - Reports or communications on the occurrence of violations in the company that are against the law, ethical/immoral acts or other 	
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		<p>actions that can harm the company or stakeholders are carried out in confidentiality and in good faith.</p> <ul style="list-style-type: none"> - The company will guarantee the anonymity of the whistleblower/whistle blower through confidentiality, safety, reputation and good name for every stakeholder who submits a complaint to the company. <p>Every complaint from internal and external stakeholders will be followed up fairly and transparently and will be posted on the First Resources Group website (http://www.first-resources.com). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on interviews with workers and stakeholder, it is known that for 2022 until this audit, there has been no disputes/complaints from stakeholders to PT Ketapang Agro Lestari.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the policy and system to deliver dispute it the same as PT KAL.</p> <p>Based on interviews with workers and stakeholder, it is known that for 2022 until this audit, there has been no disputes/complaints from stakeholders to PT BSMJ.</p>	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <ul style="list-style-type: none"> - Minor compliance - 	<p>PT Ketapang Agro Lestari already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations</p>	Complied

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		<p>with the company, , as well as the option of a third-party mediator. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p> <p>Complaint procedure for those who cannot read and write (illiterate parties) is conveyed using audio media (voice recording) and representatives who can read and write.</p> <p>Based on interviews with workers and stakeholder, it is known that for 2022 until this audit, there has been no disputes/complaints from stakeholders to PT Ketapang Agro Lestari.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure and system it the same as PT KAL.</p> <p>Based on interviews with workers and stakeholder, it is known that for 2022 until this audit, there has been no disputes/complaints from stakeholders to PT BSMJ.</p>	
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 interviews with workers and stakeholder, it is known that for 2022 until this audit, there has been no disputes/complaints from stakeholders to PT Ketapang Agro Lestari. There is no further issue related complaint in 2019 related the alleged pollution of Tuang River water by the Palm Oil Mill owned by PT KAL. This issue has been followed up and closed in 2019.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure and system it the same as PT KAL.</p> <p>Based on interviews with workers and stakeholder, it is known that for 2022 until this audit, there has been no disputes/complaints from stakeholders to PT BSMJ.</p>	Complied

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>The conflict resolution mechanism as mentioned in indicator 4.2.1 has included the option of access to independent legal and technical advice, and the option of a third-party mediator. For instance related complaint in 2019 related the alleged pollution of Tuang River water by the Palm Oil Mill owned by PT KAL. This issue has been followed up and closed in 2019 by assistance of Environmental Agency.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure and system it the same as PT KAL, that has included the option of access to independent legal and technical advice, and the option of a third-party mediator.</p>	Complied
Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.			
4.3.1	<p>Contributions to community development that are based on the results of consultation with local community are demonstrated.</p> <p>- Minor compliance -</p>	<p>The determination of the community development program at PT KAL is carried out by consulting with the surrounding community using the questionnaire distribution method. The last consultation was carried out through a questionnaire on 14 January 2022 by distributing 110 questionnaires and conducting Focus Group Discussion.</p> <p>From the results of the questionnaire, the CSR program for the 2022 period was evaluated and made.</p> <p>Based on an interview with the Head of Lendian and Penawang Village (for PT KAL) and Lembunan Village (for PT BSMJ) was revealed that PT KAL and PT BSMJ in terms of formulating a development program for the surrounding village community with the method of direct consultation with community leaders and also through the distribution of survey sheets to the community.</p> <p>PT KAL has carried out an evaluation of the CSR Program through Stakeholder Meeting as stated on "Evaluasi Social Environment Impact Assessment Melalui Pengelolaan dan Pemantauan Sosial" PT Ketapang Agro Lestari Y2022-2023.</p>	Complied

		<p>Meanwhile, for Y2023, PT BSMJ was held stakeholder meeting related to community development for local community, the verified document is stated on "Evaluasi Social Environment Impact Assessment Melalui Pengelolaan dan Pemantauan Sosial" PT Borneosurya Mining Jaya Y2022-2023. Document has revealed that PT BSMJ has carried out an evaluation on 30 January 2023 for the CSR Program period Y2022 and the establishment of the Y2023 CSR Program, in the document it is stated that the local community said that the desired focus of CSR is on the education section and maintenance of infrastructure in particular village roads. Evidence of community involvement was stated on the "Evaluasi Social Environment Impact Assessment Melalui Pengelolaan dan Pemantauan Sosial" for example photo, note of meeting, and attendance list.</p>	
<p>Criteria 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.</p>			
<p>4.4.1</p>	<p>(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available. - Critical (Major) compliance -</p>	<p>Documents showing legal ownership of PT KAL and its supply bases are shown in place. Legal ownership of land use rights in Indonesia is recognize as "Hak Guna Usaha" or Land Title. Where the Land Title issued by National Land Department.</p> <p>Based on the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lendian customary land-lahan Adat Lendian". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>The process of land acquisition is recorded in the considerations of HGU SK above. Detailed evidence in the land acquisition process (both compensation/benefit) in the form of a Land Acquisition Recapitulation, taken as a sample of data verification for the period 2010-2011, as</p>	<p>Complied</p>

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		<p>follows: Berita Acara Pembayaran Tali Asih dan Tanam Tumbuh PT Ketapang Ahro Lestari” on behalf Jeus Fahbi with area 377.00 Ha, IDR 282.750.000 dated 23 December 2014, on behalf Serub Fandi with area 377 Ha, IDR 94,250,000 dated 23 December 2014.</p> <p>PT BSMJ</p> <p>During ASA1 was verified related to “Berita Acara Pembayaran Tali Asih dan Tanam Tumbuh PT Borneosurya Mining Jaya on behalf Selpianus Amuk, location Pentat Village, Jempang District with area 5.80 Ha, IDR 5.800.000 dated 07 June 2013.</p> <p>The legal land use-rights for this scope as follow:</p> <p>PT KAL – KAL Estate:</p> <ul style="list-style-type: none"> ▪ HGU Certificate No. 00225 issued by the Head of the Land Office of Kutai Barat Regency on December 12, 2019 on a land area of 1,425.08 Ha (NIB 16.11.00.00.00221) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until October 19, 2054. ▪ HGU Certificate No. 00226 issued by the Head of the Land Office of Kutai Barat Regency on December 12, 2019 on a land area of 3,230.5352 Ha (NIB 16.11.00.00.00222) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until October 19, 2054. ▪ HGU Certificate No. 00227 issued by the Head of the Land Office of Kutai Barat Regency on December 12, 2019 on a land area of 905.8800 Ha (NIB 16.11.00.00.00223) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until October 19, 2054. 	
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		<ul style="list-style-type: none"> ▪ HGU Certificate No. 00228 issued by the Head of the Land Office of Kutai Barat Regency on December 12, 2019 on a land area of 93.2413 Ha (NIB 16.11.00.00.00224) located in Penawang Village, Lendian Liang Nayaq, Siluq Ngurai District, Kutai Barat Regency, valid until October 19, 2054. <p>PT KAL's HGU which is the scope of RSPO certificates is an area of 5,865.7052 Ha.</p> <p>PT BSMJ – BSMJ Estate</p> <ol style="list-style-type: none"> a. HGU Certificate No. 00217 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 666.7631 Ha (NIB 16.11.00.00.00483) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. b. HGU Certificate No. 00218 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 888.2859 Ha (NIB 16.11.00.00.00292) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. c. HGU Certificate No. 00219 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 209.7044 Ha (NIB 16.11.00.00.00500) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. d. HGU Certificate No. 00221 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 1782.6149 Ha (NIB 16.11.00.00.00502) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. e. HGU Certificate No. 00222 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 95.0433 Ha 	
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		<p>(NIB 16.11.00.00.00293) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>f. HGU Certificate No. 00223 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 120.8901 Ha (NIB 16.11.00.00.00294) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>g. HGU Certificate No. 00220 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 581.8852 Ha (NIB 16.11.00.00.00501) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>PT BSMJ's HGU are 4,345.1869 Ha. For certification only cover 3,837.78 Ha because the rest of it are scheme smallholder (507.4069 Ha)</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"> - Minor compliance - <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>During ASA1, it was verified that the company PT KAL in period 2010 – 2017 conducted the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lendian customary land-lahan Adat Lendian". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the landowner stating that they agree to be carried out for land compensation.</p> <p>The process of land acquisition is recorded in the considerations of the HGU SK above. Detailed evidence in the land acquisition process (both compensation/benefit) in the form of a Land Acquisition Recapitulation, taken as a sample of data verification for the period 2010-2017, as follows: Berita Acara Pembayaran Tali Asih dan Tanam Tumbuh PT Ketapang Ahro Lestari" on behalf Jeus Fahbi with area 377.00 Ha, IDR</p>	<p>Complied</p>

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		<p>282.750.000 dated 23 December 2014, on behalf Serub Fandi with area 377 Ha, IDR 94,250,000 dated 23 December 2014.</p> <p>Evidence of land acquisition/land compensation consists of, receipt of payment of compensation or "Tali Asih", map of the plot of land that was compensated, Minutes of measurement/map of land compensation, statement letter, samples taken:</p> <p>Letter of Agreement on Land as well as Planting and Building No. 09/kal/TA.Pnwg/I/2011 dated 23/01/2011 on behalf of Ngebe who resides in Penawang Village, Siluq Ngurai District, Kab. Kutai Barat, owner of KTP 6407171403580001 who legally owns a plot of land and all crops and buildings covering an area of 1,246.28 hectares located in Penawang village, Kec. Siluq Nurai, Kab. Kutai Barat. Furthermore, land acquisition for the development of oil palm plantations is a partnership program.</p> <p>The agreement letter is also accompanied by supporting documents including:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building no. 09/KAL/TA.Pwg/x/2010 dated January 20, 2011 - Declaration of Land Ownership/Ownership (SPPAT) No. 09/KAL/TA.Pwg/x/2010 dated January 20, 2011 - Declaration Letter of Land Transfer and Planting and Building dated March 10, 2011 - Letter of Approval of Family/Heirs No. 09/SPAW/Pnwg/K.Slq/I/2011 dated 27 January 2011 - Statement Letter Not Doing Lawsuit/Calls In Any Form No. 09/Nbe-Pnwg/K.Slq/I/2011 dated 27 January 2011 	
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		<ul style="list-style-type: none"> - Statement letter from land owner stating the transfer of land to PT Ketapang Agro Lestari dated March 8, 2011 for an area of 1,246.28 Ha. - Receipt of payment of Tali Asih land area of 1,246.28 Ha to Br. Ngebe dated March 8, 2011 - Photos of the payment of Tali Asih funds by PT Ketapang Agro Lestari to Br. Hanging out in Penawang Village, Kec. Siluq Ngurai. <p>PT BSMJ</p> <p>During ASA1, it was verified that the company PT BSMJ in period 2010 – 2017 conducted the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lendian customary land-lahan Adat Lendian". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the landowner stating that they agree to be carried out for land compensation.</p> <p>The process of land acquisition is recorded in the considerations of the HGU SK above. Detailed evidence in the land acquisition process (both compensation/benefit) in the form of a Land Acquisition Recapitulation, taken as a sample of data verification for the period 2010-2017 as follow "Berita Acara Pembayaran Tali Asih dan Tanam Tumbuh PT Borneosurya Mining Jaya on behalf Selpianus Amuk, location Pentat Village, Jempang District with area 5.80 Ha, IDR 5.800.000 dated 07 June 2013.</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>PT KAL – PT BSMJ has been developing this plantation since 2010. The land status is clear, and no land disputes raised. Copies of documents evidencing agreement-making processes and negotiated agreement detailing the FPIC process are obsolete.</p>	

	<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>During ASA1, interview also was carried out to the stakeholders revealed that there are no land disputes raised for period Y2022.</p> <p>Prior to developing the plantation, PT KAL had studied or analysed social and environmental impacts through the Environmental Impact Analysis (ANDAL) in June 2010 and has undergone changes through the ANDAL and RKL-RPL addendums in 2019 and 2021 this was done due to an increase in capacity Factory from 60 tons/hour FFB to 90 tons/hour FFB and development of Kernel Crushing Plant (KCP).</p> <p>For PT BSMJ, the organization also had studied or analysed social and environmental impact through the Environment Impact Analysis (ANDAL) in June 2010.</p>	
<p>4.4.3</p>	<p>(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities). - Critical (Major) compliance -</p>	<p>During ASA1 has been verified that it was available the maps of an appropriate scale showing the extent of recognised legal, customary or user rights are available within HGU map namely "Peta Bidang Tanah", Doc. No. 019-16.11-2018 scale 1:30,000 for PT KAL and within "Peta Bidang Tanah" No. 12/PB-64.200/V/2018 scale 1:30,000 for PT BSMJ. This map is attached within HGU certificate.</p>	<p>Complied</p>
<p>4.4.4</p>	<p>All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements. - Minor compliance -</p>	<p>During ASA1 audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. 	<p>Complied</p>

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		<ul style="list-style-type: none"> - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. - Statement Letter Not Doing Lawsuit/Calls In Any Form - Statement letter from land owner stating the transfer of land to PT Ketapang Agro Lestari - Receipt of payment of Tali Asih - Photos of the payment of Tali Asih 	
4.4.5	<p>(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.</p> <p>- Critical (Major) compliance -</p>	<p>In the process of acquiring land at PT KAL's and PT BSMJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi kampung, Ketua Adat, BPK, and other community leaders). According to documents verification on audit i.e., Declaration of Land Ownership/Ownership (SPPAT), Declaration Letter of Land Transfer and Planting and Building and Letter of Approval of Family/Heirs. That in the acquisition of land in PT KAL & PT BSMJ has involved representatives of the local village community who can represent it and be elected through deliberation.</p>	Complied
4.4.6	<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>The land acquisition process at PT KAL and PT BSMJ is carried out by respecting the rights of indigenous and local communities who legally or customary have land rights by referring to the principle of FPIC including not using military involvement in all land acquisition.</p> <p>Negotiation of sago liver/tali asih/ganti rugi/compensation for land acquisition with land owners is based on the average or market value that has been determined in advance in each area/garden and is always renewed if there is a change in value. The results of the negotiations are stated in the Negotiation Agenda & Price Agreement.</p>	Complied
<p>Criteria 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.</p>			

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<p>4.5.1</p>	<p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available. - Critical (Major) compliance -</p>	<p>PT KAL and PT BSMJ</p> <p>The companies has obtained documents to identify and assess legal rights and uses. Identification and assessment is carried out by conducting a technical assessment.</p> <p>The results of this technical feasibility survey are then included in the Internal Feasibility Study Book.</p> <p>Based on the results of the identification and assessment related to the land ownership of the community around the PT KAL Plantation, it is divided into 3 major groups, namely: 1) Inherited Land, 2) Cultivated Land and Customary/Community Land.</p> <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</p>	<p>Complied</p>
<p>4.5.2</p>	<p>(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions. All the relevant information and documents are made available, and community have option of resourced access to independent third-party advice through a documented, long-term and two- way process of consultation and negotiation. - Critical (Major) compliance -</p>	<p>PT KAL and PT BSMJ</p> <p>In the process of acquiring land at PT KAL's and PT BSMJ plantation, the company involved a verification team consisting of local governance or prominent figures.</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. 	<p>Complied</p>

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		<ul style="list-style-type: none"> - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</p>	
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>	<p>PT KAL and PT BSMJ</p> <p>In the process of acquiring land at PT KAL's and PT BSMJ plantation, the company involved a verification team consisting of local governance or prominent figures.</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</p>	Complied

<p>4.5.4</p>	<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>	<p>PT KAL and PT BSMJ</p> <p>In the process of acquiring land at PT KAL's and PT BSMJ plantation, the company involved a verification team consisting of local governance or prominent figures.</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</p>	<p>Complied</p>
<p>4.5.5</p>	<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>	<p>PT KAL and PT BSMJ</p> <p>In the process of acquiring land at PT KAL's and PT BSMJ plantation, the company involved a verification team consisting of local governance or prominent figures.</p>	<p>Complied</p>

		<p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</p>	
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>PT KAL and PT BSMJ</p> <p>In the process of acquiring land at PT KAL's and PT BSMJ plantation, the company involved a verification team consisting of local governance or prominent figures.</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal</p>	Complied

		<p>arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</p>	
4.5.7	<p>After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.</p> <p>- Minor compliance -</p>	<p>The land acquisition process at PT KAL and PT BSMJ is carried out by respecting the rights of indigenous and local communities who legally or customary have land rights by referring to the principle of FPIC including not using military involvement in all land acquisition.</p> <p>Negotiation of sago liver/tali asih/ganti rugi/compensation for land acquisition with land owners is based on the average or market value that has been determined in advance in each area/garden and is always renewed if there is a change in value. The results of the negotiations are stated in the Negotiation Agenda & Price Agreement.</p>	Complied
4.5.8	<p>(C) New lands are not acquired in areas inhabited by communities in voluntary isolation.</p> <p>- Critical (Major) compliance -</p>	<p>The land acquisition process at PT KAL and PT BSMJ is carried out by respecting the rights of indigenous and local communities who legally or customary have land rights by referring to the principle of FPIC including not using military involvement in all land acquisition.</p> <p>Negotiation of sago liver/tali asih/ganti rugi/compensation for land acquisition with land owners is based on the average or market value</p>	Complied

		that has been determined in advance in each area/garden and is always renewed if there is a change in value. The results of the negotiations are stated in the Negotiation Agenda & Price Agreement.	
Criteria 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	<p>(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.</p> <p>- Critical (Major) compliance -</p>	<p>The procedure for identifying legal, customary or user rights is stated in Communication Procedure No.FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p> <p>Compensation related to this unit of certification, please refer indicator 4.4.1 and 4.4.2 above.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure it the same as PT KAL, that is Communication Procedure No.FR.EMS.CIE. Rev.01 dated February 24, 2020.</p>	Complied
4.6.2	<p>(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p> <p>- Critical (Major) compliance -</p>	<p>The procedure for calculating and distributing fair and gender-equal compensation is stated in Communication Procedure No.FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations withthe company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p> <p>This procedure has been disseminated to all stakeholders, based on</p>	Complied

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		<p>Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure is the same as PT KAL, that is Communication Procedure No.FR.EMS.CIE. Rev.01 dated February 24, 2020.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 30 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p>	
<p>4.6.3</p>	<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>Based on interviews with the Village Head of Lendian and Penawang, obtained information that PT KAL provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder.</p> <p>In period 2010 – 2017 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lendian customary land-lahan Adat Lendian". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>Compensation related to this unit of certification, please refer indicator 4.4.1 and 4.4.2 above.</p> <p>Extension scope of PT BSMJ</p> <p>Based on interviews with the Village Head of Lembunan, obtained information that PT BSMJ provides opportunities for the entire</p>	<p>Complied</p>

		<p>surrounding community and does not discriminate between women and men to establish smallholder during land acquisition.</p> <p>Based on review of land acquisition documents as mentioned in indicator 4.4.1 and 4.4.2, it is known that the compensation was carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p>	
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>Based on interviews with the Village Head of Lendian and Penawang, obtained information that PT KAL provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder.</p> <p>In period 2010 – 2017 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lendian customary land-lahan Adat Lendian". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>Compensation related to this unit of certification, please refer indicator 4.4.1 and 4.4.2 above.</p> <p>Extension scope of PT BSMJ</p> <p>Based on interviews with the Village Head of Lembunan, obtained information that PT BSMJ provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder during land acquisition.</p> <p>Based on review of land acquisition documents as mentioned in indicator</p>	Complied

		<p>4.4.1 and 4.4.2, it is known that the compensation was carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p>	
<p>Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.</p>			
<p>4.7.1</p>	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place. - Critical (Major) compliance -</p>	<p>The procedure for identifying people entitled to compensation is stated in the Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit. Compensation related to this unit of certification, please refer indicator 4.4.1 and 4.4.2 above.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure is the same as PT KAL, that is Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 30 January 2023, the material and event weight and attendance list can be shown at the time of the audit. Compensation related to this unit of</p>	<p>Complied</p>

		certification, please refer indicator 4.4.1 and 4.4.2 above.	
4.7.2	<p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.</p> <p>- Critical (Major) compliance -</p>	<p>The procedure for calculating and distributing fair and gender-equal compensation is stated in Communication Procedure No.FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure is the same as PT KAL, that is Communication Procedure No.FR.EMS.CIE. Rev.01 dated February 24, 2020.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 30 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p>	Complied
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>Based on SIA management plan and interview with Village Head of Lendian and Penawang, the communities have been given Plasma. Moreover, community development has been conducted such as acceptance (buying) of communities FFB, acceptance of local workers and contractors if needed, economic development program, and any other CSR programs.</p> <p>Extension scope of PT BSMJ</p>	Complied

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		Based on SIA management plan and interview with Village Head of Lembunan, the communities have been given Plasma. Moreover, community development has been conducted such as acceptance (buying) of communities FFB, acceptance of local workers and contractors if needed, economic development program, and any other CSR programs.	
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC. - Minor compliance -	Based on document review, stakeholder consultation, and field observation, it is known that there is no land dispute in company's operational area. The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation. Extension scope of PT BSMJ Based on document review, stakeholder consultation, and field observation, it is known that there is no land dispute in company's operational area. The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.	Complied
4.8.2	(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification	Based on document review, stakeholder consultation, and field observation, there is no evidence of acquisition through dispossession or forced abandonment of customary and user rights. Extension scope of PT BSMJ	Complied

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	addresses any unresolved conflict through appropriate conflict resolution mechanisms. - Critical (Major) compliance -	Based on document review, stakeholder consultation, and field observation, there is no evidence of acquisition through dispossession or forced abandonment of customary and user rights.	
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4). - Minor compliance -	Based on document review, stakeholder consultation, and field observation, it is known that there is no land dispute in company's operational area. The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation. Extension scope of PT BSMJ Based on document review, stakeholder consultation, and field observation, it is known that there is no land dispute in company's operational area. The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	Based on document review, stakeholder consultation, and field observation, it is known that there is no land dispute in company's operational area. The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from	Complied

		<p>the land owner stating that they agree to be carried out for land compensation.</p> <p>Extension scope of PT BSMJ</p> <p>Based on document review, stakeholder consultation, and field observation, it is known that there is no land dispute in company's operational area.</p> <p>The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p>	
<p>Principle 5: Support smallholder inclusion</p> <p>Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.</p>			
<p>Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.</p>			
5.1.1	<p>Current and previous period prices for FFB are publicly available and accessible by smallholders.</p> <p>- Minor compliance -</p>	<p>Based on interview with the Head of KUD Plasma "Koperasi Serba Usaha Sempek Penawang Lendian Sejahtera", it was known that prices for FFB has available and accessible by smallholders. The organization has distributed the FFB prices to Koperasi through a statement letter.</p>	Complied
5.1.2	<p>(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>According to the interview with FFB Purchasing staff and document verification on FFB Purchasing Agreement obtained information that the FFB pricing based the general market of CPO. Buyer has the right to determine the applicable FFB price.</p> <p>FFB price updates are carried out by the FFB Purchasing Department directly to suppliers via telephone or messaging applications. There were no issues on this.</p>	Complied
5.1.3	<p>(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p>	<p>Based on the results of interviews with FFB suppliers and verification of FFB purchase agreement documents, information was obtained that FFB</p>	Complied

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	- Critical (Major) compliance -	prices refer to the prevailing market price of CPO. In the agreement it is stated that the buyer has the right to set the applicable FFB price. FFB price updates are carried out by the FFB Purchasing Department directly to suppliers via telephone or messaging applications. There were no issues on this.	
5.1.4	(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and repayments through FFB price reductions for replanting and/or, other support mechanisms where applicable. - Critical (Major) compliance -	Based on the results of interviews with FFB suppliers and verification of FFB purchase agreement documents, information was obtained that FFB prices refer to the prevailing market price of CPO. In the agreement it is stated that the buyer has the right to set the applicable FFB price. There were no issues on this.	Complied
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe. - Minor compliance -	The agreement/contract documents between the company and the contractor are sighted such as for FFB supplier. The contract was acknowledged by both parties and well understood. The contract contained all relevant information such as payment method, work requirements, force majeure, contract period, cancellation of contract, etc. PT KAL Based on document review, an agreement between company and local contractors confirmed that contract is made fairly, legal and transparent. - PT. KAL & PT. Wong Akeh Utama have signed the Code of Procurement Ethics dated 30 June 2021. - PT. KAL & PT. Marsam Citra Adiperkasa have signed the Code of Procurement Ethics dated 04 January 2021. - PT. KAL & CV Samurai have signed the Code of Procurement Ethics dated 01 January 2021. PT BSMJ	Complied

		Based on document review, there is no contractor at PT BSMJ.	
5.1.6	<p>(C) 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>Evidence of payment is reviewed and interview with local contractor confirmed that payment for contractor timely manner.</p> <p>Sample seen on third party FFB suppliers:</p> <ul style="list-style-type: none"> - Payment for CV Samurai, PT. KAL have paid for FFB's sourced for CV Samurai, dated 28 November 2022, Invoice No. 0606/KAL/NDK-COM/XI/2022 through bank transfer. - Payment for CV Samurai, PT. KAL have paid for FFB's sourced for CV Samurai, dated 26 December 2022, Invoice No. 0672/KAL/NDK-COM/XII/2022 through bank transfer. - Payment for CV Samurai, PT. KAL have paid for FFB's sourced for CV Samurai, dated 30 January 2023, Invoice No. 0052/KAL/NDK-COM/I/2023 through bank transfer. 	Complied
5.1.7	<p>Weighing equipment is verified by an independent third party on a regular basis.</p> <p>- Minor compliance -</p>	<p>According to the Indonesian regulation, verification of weigh bridge conducted annually. PT KAL has 2 (two) weighbridges at KAL Mill and PT BSMJ has 1 weighbridge at BSMJ Estate. Sighted the record of validation from Cooperation and Trading Agency of Kutai Barat Regency as follows:</p> <p>PT KAL</p> <ul style="list-style-type: none"> • Validation Certificate No:510.63/42.3/Disperindag/Metrologi/VI/2022 dated 20 June 2022 for weighbridge Presica PSC 8228-WMS, series 2805252, capacity 60 MT, brand Presica. Validation renewal before 18 June 2023. • Validation Certificate No: 510.63/424/Disperindag/Metrologi/VI/2022 dated 20 June 2022 for weighbridge Presica PSC 8228-WMS, series 2805133, capacity 60 MT, brand Presica. Validation renewal before 17 June 2023. 	Complied

		<p>PT BSMJ</p> <ul style="list-style-type: none"> Validation Certificate No: 510.63/428/Disperindag/Metrologi/VI/2022 dated 20 June 2022 for weighbridge Presica PSC 7801, series PSM200061, capacity 20 MT, brand Presica. Validation renewal before 17 June 2023. 	
<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> <p>- Minor compliance -</p>	<p>Organization has identified Independent Smallholders around PT KAL and PT BSMJ. Based on report of Village Statistical Data/Badan Pusat Statistik (BPS), it was shown that the report explains that Village has 10 main plantation commodities in 2022 in the Siluq Ngurai District and Jempang District, the majority of the commodities produced are from rubber, coconut and spice plantations (candlenut, aren, ginger). Land use around the PT KAL and PT BSMJ plantations is dominated by plantations, industrial forest, mining and a small number of settlements scattered in several locations around the company.</p> <p>The livelihoods of the surrounding community focus on shifting cultivation with field rice commodities, this is in accordance with cultural customs that have been passed down for generations and the private sector is the next source of livelihood, where the community works in companies in their area.</p> <p>From these secondary data, oil palm has not yet become a priority for plantation development by the community in Siluq Ngurai and Jempang sub-districts. The majority still rely on rubber commodities in the utilization of their plantation land.</p> <p>The company also conducts an analysis of land clearing for oil palm using land identification with Google Earth by looking at hue, color, shape, texture and pattern.</p> <p>In addition, the company also conducts direct identification in the field to collect primary data to ensure that there are independent oil palm smallholders. Information gathering was carried out using the FGD method and interviews with village officials and community leaders. The</p>	<p>Complied</p>

		<p>results of the FGDs and interviews revealed that currently the community has no process of developing an oil palm plantation. Some of the reasons stated were:</p> <ol style="list-style-type: none"> 1. Limited access to good oil palm seeds, even if they are available, the price is still very expensive for the people in these villages. 2. Lack of public knowledge of oil palm plantation development. <p>In relation to certification support, namely related to assistance and introduction to the community around the company about oil palm commodities, the company has carried out initial socialization to the village regarding the potential for developing community plantations in relation to the potential for receiving of FFB from community independent gardens. Evidence of the outreach process to the surrounding community around PT KAL and PT BSMJ, namely on 23, 24, 27, 30 January 2023 was available during the audit (photos, minutes and attendance list).</p> <p>However, even so, PT KAL and PT BSMJ already have a Cooperation program for managing oil palm with a plasma system (Scheme Smallholder), where currently farmers still receive profit sharing from production after deducting the debt burden of establishing a plantation that must be repaid.</p>	
5.1.9	<p>(C) The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner.</p> <p>- Critical (Major) compliance -</p>	<p>Grievance mechanism including from external stakeholder are documented in SOP of Communication (FR.EMS.CIE) dated 24 February 2020. Grievance or any kind of communication can be communicated through field staff or by email to sustainability@first-resources.com. The procedure stated that all communication or grievance will be responded in 1 month maximum.</p> <p>There was no complaint received since last surveillance assessment.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company</p>	Complied

		<p>of First Resource Ltd. Therefore, the mechanism it the same as PT KAL, that is in the SOP of Communication (FR.EMS.CIE) dated 24 February 2020. Grievance or any kind of communication can be communicated through field staff or by email to sustainability@first-resources.com. The procedure stated that all communication or grievance will be responded in 1 month maximum.</p>	
<p>Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.</p>			
<p>5.2.1</p>	<p>The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.</p> <p>- Minor compliance -</p>	<p>There was a Minor NC in previous audit related PT. Ketapang Agro Lestari has not consulted smallholders (irrespective of type) to support and improve their livelihood and their interest in RSPO certification.</p> <p>On this ASA 2 audit, PT KAL together with PT BSMJ has shown evidence of consultation with interested smallholder. Therefore, this minor NC has been closed.</p> <p>Independent smallholder identification:</p> <ul style="list-style-type: none"> - Assessment based on secondary data gathered from Sub- District Offices surrounding both companies, the result were in surrounding PT KAL (Village of Lendian and Penawang) and PT BSMJ (Village of Siluq Ngurai and Lembunan) have no oil palm independent smallholder yet (outside the existing Plasma). This is because the companies are located in remote area and the local community mostly earn a living in the comodi of forest rubber, coconut, palm sugar, or other nomadic farm system. - Direct identification based on interview with Villages Officials. It is found only 5 ha oil palm owned by ex-village official of Penawang (area of PT KAL). The company has conducted initial dissemination and induction training related oil palm benefit and best management practices during Stakeholder Meeting on 17 December 2022. 	<p>Complied</p>

		<p>For Plasma smallholder, it is managed in full managed system by the company. Therefore, there is no need for specific support directly to the plots owner (smallholder). However, contractual agreement and initial dissemination/training to the Cooperative Official related RSPO certification has been conducted through Stakeholder Meeting on 24 January 2023.</p> <p>Extension scope of PT BSMJ</p> <p>The independent smallholder identification is the same as PT KAL mentioned above. There has been no oil palm independent smallholder in area of PT BSMJ outside the existing plasma.</p> <p>For Plasma smallholder, it is managed in full managed system by the company. Therefore, there is no need for specific support directly to the plots owner (smallholder). However, contractual agreement and initial dissemination/training to the Cooperative Official related RSPO certification has been conducted through Stakeholder Meeting on 30 January 2023.</p>	
5.2.2	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>- Minor compliance -</p>	<p>In PT KAL area, it is found only 5 ha oil palm owned by ex-village official of Penawang (area of PT KAL). The company has conducted initial dissemination and induction training related oil palm benefit and best management practices during Stakeholder Meeting on 17 December 2022.</p> <p>For Plasma smallholder, it is managed in full managed system by the company. Therefore, there is no need for specific support directly to the plots owner (smallholder). However, contractual agreement and initial dissemination/training to the Cooperative Official related RSPO certification has been conducted through Stakeholder Meeting on 24 January 2023.</p> <p>Extension scope of PT BSMJ</p>	Complied

		<p>There has been no oil palm independent smallholder in area of PT BSMJ outside the existing plasma.</p> <p>For Plasma smallholder, it is managed in full managed system by the company. Therefore, there is no need for specific support directly to the plots owner (smallholder). However, contractual agreement and initial dissemination/training to the Cooperative Official related RSPO certification has been conducted through Stakeholder Meeting on 30 January 2023.</p>	
5.2.3	<p>Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.</p> <p>- Minor compliance -</p>	<p>Organization has identified Independent Smallholders around PT KAL and PT BSMJ. Based on report of Village Statistical Data/Badan Pusat Statistik (BPS), it was shown that the report explains that Village has 10 main plantation commodities in 2022 in the Siluq Ngurai District and Jempang District, the majority of the commodities produced are from rubber, coconut and spice plantations (candlenut, aren, ginger). Land use around the PT KAL and PT BSMJ plantations is dominated by plantations, industrial forest, mining and a small number of settlements scattered in several locations around the company.</p> <p>The livelihoods of the surrounding community focus on shifting cultivation with field rice commodities, this is in accordance with cultural customs that have been passed down for generations and the private sector is the next source of livelihood, where the community works in companies in their area.</p> <p>From these secondary data, oil palm has not yet become a priority for plantation development by the community in Siluq Ngurai and Jempang sub-districts. The majority still rely on rubber commodities in the utilization of their plantation land.</p> <p>The company also conducts an analysis of land clearing for oil palm using land identification with Google Earth by looking at hue, color, shape, texture and pattern.</p>	Complied

		<p>In addition, the company also conducts direct identification in the field to collect primary data to ensure that there are independent oil palm smallholders. Information gathering was carried out using the FGD method and interviews with village officials and community leaders. The results of the FGDs and interviews revealed that currently the community has no process of developing an oil palm plantation. Some of the reasons stated were:</p> <ol style="list-style-type: none"> 1. Limited access to good oil palm seeds, even if they are available, the price is still very expensive for the people in these villages. 2. Lack of public knowledge of oil palm plantation development. <p>In relation to certification support, namely related to assistance and introduction to the community around the company about oil palm commodities, the company has carried out initial socialization to the village regarding the potential for developing community plantations in relation to the potential for receiving of FFB from community independent gardens. Evidence of the outreach process to the surrounding community around PT KAL and PT BSMJ, namely on 23, 24, 27, 30 January 2023 was available during the audit (photos, minutes and attendance list).</p> <p>However, even so, PT KAL and PT BSMJ already have a Cooperation program for managing oil palm with a plasma system (Scheme Smallholder), where currently farmers still receive profit sharing from production after deducting the debt burden of establishing a plantation that must be repaid.</p>	
5.2.4	<p>(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -</p>	<p>PT. Ketapang Agro Lestari has had scheme smallholders, for pesticides handling has been applied by Tim Unit Semprot (TUS) Team. The TUS Team has been given the training regarding pesticide handling on 27 February 2023 at PT KAL and 24 January 2023 at PT BSMJ.</p>	Complied

		<p>As a note that KAL's Scheme Smallholders is not included in the scope of the audit.</p>	
<p>5.2.5</p>	<p>The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. - Minor compliance -</p>	<p>Organization has identified Independent Smallholders around PT KAL and PT BSMJ. Based on report of Village Statistical Data/Badan Pusat Statistik (BPS), it was shown that the report explains that Village has 10 main plantation commodities in 2022 in the Siluq Ngurai District and Jempang District, the majority of the commodities produced are from rubber, coconut and spice plantations (candlenut, aren, ginger). Land use around the PT KAL and PT BSMJ plantations is dominated by plantations, industrial forest, mining and a small number of settlements scattered in several locations around the company.</p> <p>The livelihoods of the surrounding community focus on shifting cultivation with field rice commodities, this is in accordance with cultural customs that have been passed down for generations and the private sector is the next source of livelihood, where the community works in companies in their area.</p> <p>From these secondary data, oil palm has not yet become a priority for plantation development by the community in Siluq Ngurai and Jempang sub-districts. The majority still rely on rubber commodities in the utilization of their plantation land.</p> <p>The company also conducts an analysis of land clearing for oil palm using land identification with Google Earth by looking at hue, color, shape, texture and pattern.</p> <p>In addition, the company also conducts direct identification in the field to collect primary data to ensure that there are independent oil palm smallholders. Information gathering was carried out using the FGD method and interviews with village officials and community leaders. The results of the FGDs and interviews revealed that currently the community has no process of developing an oil palm plantation. Some of the reasons stated were:</p>	<p>Complied</p>

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		<ol style="list-style-type: none"> 1. Limited access to good oil palm seeds, even if they are available, the price is still very expensive for the people in these villages. 2. Lack of public knowledge of oil palm plantation development. <p>In relation to certification support, namely related to assistance and introduction to the community around the company about oil palm commodities, the company has carried out initial socialization to the village regarding the potential for developing community plantations in relation to the potential for receiving of FFB from community independent gardens. Evidence of the outreach process to the surrounding community around PT KAL and PT BSMJ, namely on 23, 24, 27, 30 January 2023 was available during the audit (photos, minutes and attendance list).</p> <p>However, even so, PT KAL and PT BSMJ already have a Cooperation program for managing oil palm with a plasma system (Scheme Smallholder), where currently farmers still receive profit sharing from production after deducting the debt burden of establishing a plantation that must be repaid.</p>	
<p>Principle 6: respect workers’ rights and conditions</p>			
<p>Protect workers’ rights and ensure safe and decent working conditions.</p>			
<p>Criteria 6.1: Any form of discrimination is prohibited.</p>			
<p>6.1.1</p>	<p>(C) A publicity available non-discrimination and equal opportunity policy is implemented in such way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.</p> <p>- Critical (Major) compliance -</p>	<p>PT Ketapang Agro Lestari has established the Company Policy on Equal Opportunities as documented in “Surat Keputusan Direksi No: 011.A/SUSTAINABILITY_FR/P/VI/2012 Tentang Kebijakan Persamaan Kesempatan Kerja” – Equal Employment Opportunity Policy, dated 15 June 2012.</p> <p>The policy statement:</p> <ul style="list-style-type: none"> - First Resources and its subsidiaries will not discriminate against anyone in terms of recruitment or in the business activity. 	<p>Complied</p>

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		<ul style="list-style-type: none"> - Selection and hiring employment conducted based on qualification and experience. The candidate who is accepted is the one who bestmeets the requirements. - Promotion in company conducted the same way. <p>The policy has been communicated to all employee during muster morning and planks in the offices/working area, also to external stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the policy it the same as PT KAL, that is in "Surat Keputusan Direksi No: 011.A/SUSTAINABILITY_FR/P/VI/2012 Tentang Kebijakan Persamaan Kesempatan Kerja" – Equal Employment Opportunity Policy, dated 15 June 2012.</p> <p>The policy has been communicated to all employee during muster morning and planks in the offices/working area, also to external stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 30 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p>	
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p>	<p>Based on employee list, field observation, and interview with workers and stakeholders, it is known that all workers came from different backgrounds (race, religion, gender, etc). Ethnical diversity of worker and during interview with workers, no discrimination was identified based on religion, ethnic, gender. No evidence of discrimination found during the audit in any form. No migrant worker employed by the company.</p> <p>Extension scope of PT BSMJ</p>	Complied

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		<p>Based on employee list, field observation, and interview with workers and stakeholders, it is known that all workers came from different backgrounds (race, religion, gender, etc). Ethnical diversity of worker and during interview with workers, no discrimination was identified based on religion, ethnic, gender. No evidence of discrimination found during the audit in any form. No migrant worker employed by the company.</p>	
<p>6.1.3</p>	<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> <ul style="list-style-type: none"> - Minor compliance - 	<p>The company has developed the procedures for employment as follow:</p> <ul style="list-style-type: none"> - Selection and recruitment - "Prosedur Rekrutmen dan Seleksi Karyawan No.FR.CHR.R&S.002" dated 1 November 2012. - Worker performance evaluation - "Prosedur Penilaian Prestasi Kerja Karyawan No. FR.CHR.R&S.001" dated 1 November 2012. - Worker relocation - "Prosedur Mutasi Karyawan No.FR.CHR.L&D.003" dated 1 July 2012. - Worker promotion - "Prosedur Promosi Karyawan No.FR.CHR.L&D.004" dated 1 July 2012. <p>The procedure and its content already comply with applicable laws and regulation in Indonesia related workforce/employment.</p> <p>The implementation has been verified based on documentation of promotion of Akry Agustinus, appointed as Harvesting Supervisor with Decree No. 001/SPK/IV/2022/HRD dated 10 April 2022.</p> <p>Based on interview with workers, Bipartite Committee, and Gender Committee, it can be concluded 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>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure it the same as PT KAL.</p>	<p>Complied</p>

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		<p>The implementation has been verified based on documentation of promotion of Suharto, appointed as Harvesting Clerk with Decree No. 001/SPK/I/2023/HRD dated 9 January 2023.</p> <p>Based on interview with workers, Bipartite Committee, and Gender Committee, it can be concluded 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>	
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>The company has a policy to protect the reproductive rights as in "Protection of Reproductive Rights policy No: 011.SUSTAINABILITY_FR/P/VI/2012" dated 15 June 2012. Stated that company committed to protecting the reproductive rights of employees and to provide medical services associated with reproductive health.</p> <p>Company has implemented the protection of women reproductive rights, in form of maternal leave, period leave, and three monthly pregnancy check for female sprayers and strictly prohibit pregnant and/or breastfeeding female worker applying pesticides.</p> <p>Based interview with female workers and Gender Committee, when it is found pregnant workers, they will be transferred to other work which not related to chemical application. Therefore, pregnancy test is not conducted asa discriminatory measure.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the policy it the same as PT KAL.</p> <p>Based interview with female workers and Gender Committee, when it is found pregnant workers, they will be transferred to other work which not related to chemical application. Therefore, pregnancy test is not conducted asa discriminatory measure.</p>	Complied

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<p>6.1.5</p>	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>The company has formed a Gender Committee covering Estate and Mill, based on Decree letter No: 002/KAL- KG/X/2021" dated 1 October 2021. Organisation structure of Gender Committee including Chairman, Gender equality Coordinator, Counseling Coordinator, Female right Coordinator, Training Coordinator.</p> <p>Based on document review and interview with Gender Committee, can be concluded that there was no issue concerning discrimination based on gender in recruitment and promotion, harassment in the workplace, or violation of reproduction rights. The female workers in the field have understood the existence and function of the Gender Committee.</p> <p>Extension scope of PT BSMJ</p> <p>The company has formed a Gender Committee, based on Decree letter No: 03/BSMJ-KG/XII/2022" dated 20 December 2021. Organisation structure of Gender Committee including Chairman, Gender equality Coordinator, Counseling Coordinator, Female right Coordinator, Training Coordinator.</p> <p>Based on document review and interview with Gender Committee, can be concluded that there was no issue concerning discrimination based on gender in recruitment and promotion, harassment in the workplace, or violation of reproduction rights. The female workers in the field have understood the existence and function of the Gender Committee.</p>	<p>Complied</p>
<p>6.1.6</p>	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>PT Ketapang Agro Lestari has set wages based on Governor Decree of Minimum Wage of Kutai Barat Regency 2023 No. 561/K.854/2022 dated 6 December 2022, amount of IDR 3,551,179. Meanwhile, the determination of wages based on volume units is determined based on the calculation of premiums and incentives, namely the Company also issued a Circular from the Director of Plantation No. 002/FR/I-2020/SE/PLANT dated January 21, 2020, regarding the Implementation of the Latest Premium on Harvest, Care and Transportation of FR Estate Areas as of January 1, 2020.</p>	<p>Complied</p>

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		<p>Based on verification of payment slip of upkeep workers and harvesters, interview with workers and Bipartite Committee, it is shown that they received equal pay for the same work scope.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ has set wages based on Governor Decree of Minimum Wage of Kutai Barat Regency 2023 No. 561/K.854/2022 dated 6 December 2022, amount of IDR 3,551,179. Meanwhile, the determination of wages based on volume units is determined based on the calculation of premiums and incentives, namely the Company also issued a Circular from the Director of Plantation No. 002/FR/I-2020/SE/PLANT dated January 21, 2020, regarding the Implementation of the Latest Premium on Harvest, Care and Transportation of FR Estate Areas as of January 1, 2020.</p> <p>Based on verification of payment slip of upkeep workers and harvesters, interview with workers and Bipartite Committee, it is shown that they received equal pay for the same work scope.</p>	
<p>Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).</p>			
6.2.1	<p>(C) Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>Documentation of pay and working conditions are set in Company Regulation 2021-2024 and related employment procedure, as well as in respective employment agreement. In those documents, wage and working conditions have been explained such as the meaning of wages, minimum wage based on government regulation, wage systems, family allowances, holiday allowances and increased wages for employees, insurance, etc. This documents are in Indonesian language.</p> <p>The explanation related to working days and working hours is clearly presented, where working days are 6 working days in a week and working hours are 7 (seven) hours a day and 40 (forty) hours in a week, this refers to the applicable laws and regulations in Indonesia (Law No. 13 of 2003 concerning Manpower).</p>	Complied

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		<p>The Company Regulation of PT KAL 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 568/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.</p> <p>The company has documented Governor Decree of Minimum Wage of Kutai Barat Regency 2023 No. 561/K.854/2022 dated 6 December 2022, amount of IDR 3,551,179. Based on payment slip verification of January 2023, the minimum wage paid to the workers has above legal minimum wage, for instance, on behalf Adam Argatama ID 20221102000002 (upkeep worker -lowest grade) has been paid salary of IDR 3,551,180/month.</p> <p>Based on interview with the workers, Bipartite Committee, and Gender Committee, it is known that the working conditions and minimum payment have been disseminated to them and there has been no issue related the payment.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the documentation of payment and working condition it the same as PT KAL.</p> <p>The Company Regulation of PT BSMJ 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 569/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.</p> <p>Based on payment slip verification of January 2023, the minimum wage paid to the workers has above legal minimum wage, for instance, on behalf Adrianus Tenggara ID 20230101700008 (upkeep worker -lowest grade) has been paid salary of IDR 3,551,180/month.</p> <p>Based on interview with the workers, Bipartite Committee, and Gender Committee, it is known that the working conditions and minimum</p>	
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		<p>payment have been disseminated to them and there has been no issue related the payment.</p>	
<p>6.2.2</p>	<p>(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed.</p> <p>- Critical (Major) compliance -</p>	<p>Documentation of pay and working conditions (regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) are set in Company Regulation 2021-2024 and related employment procedure, as well as in respective employment agreement.</p> <p>The Company Regulation of PT KAL 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 568/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.</p> <p>The payroll documents verified have given accurate information on compensation for all work performed, that is has included information of basic wage, over time, mandatory deductions (taxes, national insurance), and natura/rice pieces.</p> <p>Extension scope of PT BSMJ</p> <p>Documentation of pay and working conditions (regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) are set in Company Regulation 2021-2024 and related employment procedure, as well as in respective employment agreement.</p> <p>The Company Regulation of PT BSMJ 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 569/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.</p> <p>The payroll documents verified have given accurate information on compensation for all work performed, that is has included information</p>	<p>Complied</p>

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		<p>of basic wage, over time, mandatory deductions (taxes, national insurance), and natura/rice pieces.</p>	
<p>6.2.3</p>	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>The Company Regulation of PT KAL 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 568/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.</p> <p>The Company Regulations has determined related to employment, as follows:</p> <ul style="list-style-type: none"> - CHAPTER IV; Article 17: Working Time: working time is determined according to the applicable provisions and regulations, namely 7 (seven) hours of work one day or 40 (forty) hours in 1 week and working days from Monday to Saturday. Rest time is 1 hour and is not counted as working time. - Article 18: Overtime work: overtime work is considered valid if there is a written overtime order from the leadership and is in accordance with the Company's Overtime SOP - Article 19: Wages; consisting of basic wages, allowances, BPJS contributions, deductions including income tax deductions. - CHAPTER IX, Article 31: Holidays; holidays recognized by the company are official holidays set by the government. - Article 32; Annual Leave: the employee's annual leave entitlement in the first year of work is calculated from the number of months starting to work until December. The amount of annual leave for 12 working days after working for 12 months continuously. - Article 33; Maternity/Miscarriage Leave: maternity leave is given to female employees who are pregnant for 1.5 months before giving birth and 1.5 months after giving birth with full salary payments. - Article 34; Permit to Leave Work: in accordance with applicable 	<p>Complied</p>

		<p>laws, employees can leave work or leave work permits while still receiving wages (P2) and not reducing the entitlement to annual leave for the following purposes:</p> <ul style="list-style-type: none"> a) Self-employed married: 3 working days b) Employees marry off children: 2 working days c) Employees circumcising/baptizing children: 2 working days d) Wife gives birth/miscarriage: 2 working days e) Husband/wife, parent/in-law, child or daughter-in-law dies: 2working days f) Family member in the same house dies: 1 working day. <p>Extension scope of PT BSMJ</p> <p>The Company Regulation of PT BSMJ 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 569/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation. The clauses are the same with company regulation of PT KAL.</p>	
6.2.4	<p>(C) The unit of certification provides adequate housing. Sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<p>Based on document review, field observation, and interview with workers and Bipartite Committee, the company has provided facilities to workers in form of:</p> <ul style="list-style-type: none"> - Housing: adequate housing (permanent and semi permanent) with free electricity. Each house is occupied by one family. The company has yearly Capex to gradually improve the number of permanent housing. - Sanitation facilities: each housing has bathroom. The housing drainage in in good condition. - Water suppliers: The water supply is sufficient. Water quality regularly tested, latest on 7 December 2022 based on Lab report No. 013/LHU/LAB.A/XII/2022. 	Complied

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		<ul style="list-style-type: none"> - Medical: there is clinic with paramedic, and ambulance to bring patient to nearest hospital. - Educational: daycare, school, bus school - Mosque, Church - Recreational: sport field - Etc. <p>Extension scope of PT BSMJ</p> <p>Based on document review, field observation, and interview with workers and Bipartite Committee, the company has provided facilities to workers in form of:</p> <ul style="list-style-type: none"> - Housing: adequate housing (permanent and semi permanent) with free electricity. Each house is occupied by one family. The company has yearly Capex to gradually improve the number of permanent housing. - Sanitation facilities: each housing has bathroom. The housing drainage in in good condition. - Water suppliers: The water supply is sufficient. Water quality regularly tested, latest on 18 October based on Lab report No. 005/FPPS/LAB.A/X/2022. - Medical: there is clinic with paramedic, and ambulance to bring patient to nearest hospital. - Educational: daycare, school, bus school - Mosque, Church - Recreational: sport field - Etc. 	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	PT KAL has provided access to employees regarding adequate and affordable food, including the Employee Cooperative which provides basic necessities.	Complied

	<p>- Minor compliance -</p>	<p>The location of PT KAL's plantation is 5 km from the Lendian Village traditional market with good road access so that it is easily accessible by employees. The company also welcomes vegetable and fruit sellers to enter PT KAL's plantation area every day.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ has had CAPEX 2023 to build employee cooperative store to provide staple foods. Moreover, the location of PT BSMJ only 4 km from the Lembunan Village traditional market so that it is easily accessible by employees. The company also welcomes vegetable and fruit sellers to enter the plantation area every day.</p>	
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>PT Ketapang Agro Lestari has calculated the Prevailing Wage – in kind benefit for the 2023 period. The calculation including the component of housing, bonus, educational, health care, etc.</p> <ul style="list-style-type: none"> - In kind benefit IDR 1,265,097 - Basic salary (lowest grade) IDR 3,551,180 - Prevailing wage IDR 4,816,277 <p>Extension scope of PT BSMJ</p> <p>PT BSMJ has calculated the Prevailing Wage – in kind benefit for the 2023 period. The calculation including the component of housing, bonus, educational, health care, etc.</p> <ul style="list-style-type: none"> - In kind benefit IDR 1,251,180 - Basic salary (lowest grade) IDR 3,551,180 - Prevailing wage IDR 4,803,135 	Complied

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.

<p>In the meantime, until DLW benchmark for Indonesia is endorsed by the RSPO, the unit of certification carries out interim measures that was published by RSPO (dated 11 November 2019), including:</p> <ol style="list-style-type: none"> 1. Payment of minimum wages in accordance with applicable regulations 2. Assessment of wages paid (prevailing wages) and in-kind benefits. <p>Once the DLW benchmark is available, this procedural note is no longer applicable.</p>			
6.2.7	<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>Based on the Circular of the Indonesian Palm Oil Association (GAPKI) No. 073/GAPKI/II/2013 concerning Circular on Activities of Work Process in Palm Oil Plantation Business Sector, stated that the core work in palm oil plantation industries consist of harvester and Mill’s process workers. Based on employee list, field observation, and interview with workers and Bipartite Committee, it is known that no casual or temporary workers working in core work location.</p> <p>Extension scope of PT BSMJ</p> <p>Based on the Circular of the Indonesian Palm Oil Association (GAPKI) No. 073/GAPKI/II/2013 concerning Circular on Activities of Work Process in Palm Oil Plantation Business Sector, stated that the core work in palm oil plantation industries consist of harvester and Mill’s process workers. Based on employee list, field observation, and interview with workers and Bipartite Committee, it is known that no casual or temporary workers working in core work location.</p>	Complied
<p>Criteria 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p>			
6.3.1	<p>(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>During audit ASA1 there is no changing on policy of recognizing freedom of association and right to collective bargaining. PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has a published statement recognizing freedom of association and right to collective bargaining as per "Surat Edaran Nomor: PH/SE/00/XI/2020 dated 19 November 2020.</p>	Complied

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		<p>The policy stated at point 2 "Perusahaan menjamin kebebasan karyawan dalam berserikat dan menyampaikan pendapat yang sesuai dengan aturan hukum yang berlaku di Indonesia" –The company guarantees the freedom of employees to associate and express opinions in accordance with the applicable laws in Indonesia. The policy available in Bahasa Indonesia and can be understood by workers.</p> <p>The policy has been communicated to all workers through master morning and meeting. Sample seen for socialization evidence in PT Ketapang Agro Lestari "Laporan Pelatihan/Sosialisasi" dated 17 December 2022 and in PT Borneo Surya Mining Jaya on 19 December 2022.</p> <p>During interview with workers and LKS bipartite on 28 February 2023 confirmed that they have aware and understand regarding the policy and their right or freedom to express their opinion and made the association or to collective bargaining.</p> <p>There is no union labour formed in PT Ketapang Agro Lestari, however there are organisation of LKS Bipartite which is the communication forum representing the all employee in PT Ketapang Agro Lestari. LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2236/DTKT-BPTKHI/IX/2019 Tentang pencatatan Lembaga Kerjasama Bipartit PT Ketapang Agro Lestari" dated 27 September 2019. Tanda Bukti Pencatatan LKS Bipartit Nomor: 568/2237/DTKT-BPTKHI/IX/2019 dated 27 September 2019.</p> <p>LKS Bipartite PT Borneo Surya Mining Jaya has been formed according to "Berita Acara Pembentukan Lembaga Kerjasama Bipartit PT Borneo Surya Mining Jaya" dated 25 January 2022. Company has submit the application letter to register the LKS Bipartite to Dinas Tenaga Kerja dan Transmigrasi Kabupaten Kutai Barat, letter No. BSMJ/002/I-2023/HR dated 25 January 2023.</p>	
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		In 2023 there are changing on the structure of LKS Bipartite of PT Ketapang Agro Lestari; company has submit the application letter to register the new LKS Bipartite structure to Dinas Tenaga Kerja dan Transmigrasi Kabupaten Kutai Barat, letter No. KAL/001/I-2023/HR dated 23 January 2023.	
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request.</p> <p>- Minor compliance -</p>	<p>There is no union labour formed in PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya, however there are organisation of LKS Bipartite which is the communication forum representing the all employee in PT Ketapang Agro Lestari. LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2236/DTKT-BPTKHI/IX/2019 Tentang pencatatan Lembaga Kerjasama Bipartit PT Ketapang Agro Lestari" dated 27 September 2019. Tanda Bukti Pencatatan LKS Bipartit Nomor: 568/2237/DTKT-BPTKHI/IX/2019 dated 27 September 2019.</p> <p>Regular meeting has been programme to discuss about the issue regarding employment and the update of employment regulation.</p> <p>Sample of LKS Bipartite meeting on 23 January 2023 in PT Ketapang Agro Lestari and 25 January in PT Borneo Surya Mining Jaya discussing the socialization of employment policy and the changing of LKS Bipartite Structure.</p> <p>Attendance list and minutes of meeting are available and verified during audit.</p>	Complied
6.3.3	<p>Management does not interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.</p> <p>- Minor compliance -</p>	<p>PT Ketapang Agro Lestari Mill and Estate has shown the organisation of LKS Bipartite, the organisation structure are as below:</p> <ul style="list-style-type: none"> - Chairman: Peri Yandi Siregar - Vice Chairman: Warens Stephan P - Secretary: Deni Jailani 	Complied

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		<ul style="list-style-type: none"> - Member: Chandra Mendrofa, Sabda Satria Sihombing, Rikson Mangara Sitorus, Damenra Sosion Silalahi, Janbaretson Purba, Johannes Christian Simatupang, Agusman Hulu, Jaenal Mutakin, Sulaeman,. Tomson Salomo Limbong, Ahmad Paizal, Novin Dwi irawan, Ramadhan <p>PT Borneo Surya mining Jaya Estate has shown the organisation of LKS Bipartite, the organisation structure are as below:</p> <ul style="list-style-type: none"> - Chairman: Desto Hia - Secretary:” Hartono - Member: Handanta Ginting, Minanto, Leo Candra Simbolon, Bena Prima Bangung, Nobel Sipayung, Pintarman Hutapea. <p>According to the organisation of labour organization (LKS Bipartite) noted that organization member consist of 1:1 person representative of Company management and representative of workers/labour.</p> <p>LKS Bipartite organization has been registered in Dinas Tenaga Kerja (Manpower Office) Kabupaten Kutai Barat.</p>	
Criteria 6.4: Children are not employed or exploited.			
6.4.1	<p>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.</p> <ul style="list-style-type: none"> - Minor compliance - 	<p>PT KAL has had company policy regarding protection of children, including prohibition of child labour in Child Labour Policy No. 011.B/SUSTANIABILITY_FR/P/VI/2012 dated 15 June 2015, stated that the company committed to does not employ children under the age of 18 years.</p> <p>The policy has been disseminated to all employee during muster morning and pamphlet sticked in the offices/working areas, also to external stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Ketapang Agro Lestari through direct meetings when</p>	Complied

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		<p>signing the cooperation contract. In the contract has been stated the commitment related: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract CPO Transport Agreement Letter No. KAL/116/SPJP/XII-2 dated December 31, 2021 of PT Jaya Harapan Nusa Sejahtera.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KA, under the parent company of First Resource Ltd. Therefore, the policy related protection of children, including prohibition of child labour it the same as PT KAL.</p> <p>The policy has been disseminated to all employee during muster morning and pamphlet sticked in the offices/working areas, also to external stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 30 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Ketapang Agro Lestari through direct meetings when signing the cooperation contract. In the contract has been stated the commitment related: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract FFB Transport Agreement Letter No. BSMJ/017/SPJP/V-22/DIR dated 31 May 2022 of CV Inti Jaya.</p>	
6.4.2	<p>(C) Documented evidence on the fulfilment of worker’s minimum age requirements in accordance with applicable regulation and verification procedures for age requirements, are available.</p>	<p>Based on workers list verification in Estates and Mill updated in March 2022 can be demonstrated that there are no workers with age under 18 years old at the time they were recruited. The employee list consists of information related birthday and the date they were join the company.</p>	Complied

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	<p>- Critical (Major) compliance -</p>	<p>It is also has been verified during field observation and interview with stakeholders, that the company did not recruit child labor. The verification is conducted during employment selection based on SOP of Selection and recruitment No.FR.CHR.R&S.002" dated 1 November 2012.</p> <p>Extension scope of PT BSMJ</p> <p>Based on workers list verification in Estates updated in March 2022 can be demonstrated that there are no workers with age under 18 years old at the time they were recruited. The employee list consists of information related birthday and the date they were join the company. It is also has been verified during field observation and interview with stakeholders, that the company did not recruit child labor. The verification is conducted during employment selection based on SOP of Selection and recruitment No.FR.CHR.R&S.002" dated 1 November 2012.</p>	
<p>6.4.3</p>	<p>(C) Young person maybe employed only for non-hazardous work with protective restrictions in place for that work. - Critical (Major) compliance -</p>	<p>As explained in indicator 6.4.2, no workers who are less than 18 years old at the time they were joining.</p> <p>Extension scope of PT BSMJ</p> <p>As explained in indicator 6.4.2, no workers who are less than 18 years old at the time they were joining.</p>	<p>Complied</p>
<p>6.4.4</p>	<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. - Minor compliance -</p>	<p>The policy has been disseminated to all employee during muster morning and pamphlet sticked in the offices/working areas, also to external stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit. This policy has also has been conveyed to all third parties (Contractors) who cooperate with PT Ketapang Agro Lestari through direct meetings whensigning the cooperation contract. In the contract has been stated the commitment related: the use of PPE, the prohibition of disposing</p>	<p>Complied</p>

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		<p>of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract CPO Transport Agreement Letter No. KAL/116/SPJP/XII-21 dated December 31, 2021 of PT Jaya Harapan Nusa Sejahtera.</p> <p>Based on interview with workers and stakeholders, it is known that they have understood the company's policy of prohibition of child labour.</p> <p>Extension scope of PT BSMJ</p> <p>The policy has been disseminated to all employee during muster morning and pamphlet sticked in the offices/working areas, also to external stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 30 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>This policy has also has been conveyed to all third parties (Contractors) whocooperate with PT Ketapang Agro Lestari through direct meetings whensigning the cooperation contract. In the contract has been stated the commitment related: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Example of contract FFB Transport Agreement Letter No. BSMJ/017/SPJP/V-22/DIR dated 31 May 2022 of CV Inti Jaya.</p> <p>Based on interview with workers and stakeholders, it is known that they have understood the company's policy of prohibition of child labour.</p>	
<p>Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.</p>			
6.5.1	<p>(C) A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.</p>	<p>A policy to prevent sexual and all other form of harassment and violence are available in Decree of the Board No: 011.C/SUSTAINABILITY_FR/P/VI/2012 regarding Sexual Harassment</p>	Complied

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	<p>- Critical (Major) compliance -</p>	<p>Policy" dated 15 June 2012, signed by CEO. Stated in the Policy that First Resources support the strict enforcement of law. Each sexual harassment report will handle properly and confidentially to get a fair statement and can reduce the risk of harm.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community andto plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure it the same as PT KAL.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community andto plasma farmers on 30 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p>	
<p>6.5.2</p>	<p>(C) A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>A policy to protect the reproductive rights of all, especially of women are available in Decree of the Board No: 011.D/SUSTAINABILITY_FR/P/VI/2012 regarding Protection of Reproductive Rights Policy" dated 15 June 2012, signed by CEO.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure it the same as PT KAL.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community andto plasma farmers on 30 January 2023, the material and event weight and attendance list can</p>	<p>Complied</p>

		be shown at the time of the audit.	
6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified in accordance with applicable regulations in Indonesia.</p> <p>- Minor compliance -</p>	<p>The company has followed up this NC by issuing PT KAL Estate Manager Memorandum No. PH/SE/003/IX/2021 dated 2 September 2021, stated that:</p> <ul style="list-style-type: none"> - Provision of 3 months maternity leaves according to the national regulation. - Provision time during work to give breastfeeding to their babies. - Prohibition of new mother to work in chemical-related job. - Monthly pregnancy test for women works in chemical related job, to prevent pregnant women work in chemical related job. <p>This memorandum has been disseminated to workers on 17 December 2022. This memorandum also sighted stucked in offices and housing area.</p> <p>During field visit and interview with fertilizing workers (YL), she still working as a fertilizing worker when she was in breastfeeding for her child with age 3 months. Based on new mother identification report has shown that most of respondent not from new mother (only 8 new mother respondent and the rest is not new mother 62 person)</p> <p>In 2022, PT KAL has conducted assessment for 17 new mothers. These new mothers have been verified tally with data in clinics. All of them have babies under 3 years old. Some of the input gained from the questionnaire was the need to have breastfeeding time during work.</p> <p>During interviews with new mothers, Gender Committee, and Bipartite Institution, gained information that the workers have been assessed regarding the new mother's needs and they know the time provision given by the company to breastfeeding during working time.</p> <p>Extension scope of PT BSMJ</p>	Complied

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		<p>PT BSMJ has had Estate Manager Memorandum No. SE/BSMJ/003/IX/2021 dated 2 December 2021, stated that:</p> <ul style="list-style-type: none"> - Provision of 3 months maternity leaves according to the national regulation. - Provision time during work to give breastfeeding to their babies. - Prohibition of new mother to work in chemical-related job. - Monthly pregnancy test for women works in chemical related job, to prevent pregnant women work in chemical related job. <p>This memorandum has been disseminated to workers in PT BSMJ on 19 December 2022. This memorandum also sighted sticked in offices and housing area.</p> <p>Until the audit, PT BSMJ has conducted assessment for 13 new mothers. These new mothers have been verified tally with data in clinics. All of them have babies under 3 years old. Some of the input gained from the questionnaire was the need to have breastfeeding time during work.</p> <p>During interviews with new mothers, Gender Committee, and Bipartite Institution, gained information that the workers have been assessed regarding the new mother's needs and they know the time provision given by the company to breastfeeding during working time.</p>	
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, as long as the complaint is supported with adequate information, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>As written in their website, stated that whistle blowing and anonymity explained in Procedure of Communication (Doc Code FR.EMS.CHE No. 02 dated 22 November 2020 last revised 24 February 2020).</p> <p>Point 3.11 stated that every complaint an grievance receive by estate (local) or regional office, company will response to the complainant (stakeholders) as per Flowchart Social Issue Handling FR.EMS.CIE-1/1-0/01-08-2011.</p> <p>Whistle blowing and anonymity was stipulated in point 3.14.</p> <p>3.14.3 The company management will guarantee the anonymity of the whistleblower/whistleblower including confidentiality, safety,</p>	Complied

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		<p>reputation and good name for every Stakeholder who submits confidential information to the company.</p> <p>Sending complaints via mailbox and sms is regulated in the SOP for Handling Complaints (Doc Code IAD-PPN-1 dated 3 September 2012). Each suggestion/complaint from the box or short message service will be follow up by internal audit director and reported to the managing director.</p> <p>This mechanism has been disseminated to workers in PT KAL on 17 December 2022, and external stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Based on interview with workers and stakeholders, it is known that they understood the company's grievance mechanism, which respects anonymity and protects the complainants.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the mechanism it the same as PT KAL.</p> <p>This mechanism has been disseminated to workers in PT BSMJ on 19 December 2022, and external stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 30 January 2023, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>Based on interview with workers and stakeholders, it is known that they understood the company's grievance mechanism, which respects anonymity and protects the complainants.</p>	
Criteria 6.6: No forms of forced or trafficked labour are used.			
6.6.1	(C) All work is voluntary and the following are prohibited:	PT KAL has a policy related to Zero Fraud Tolerance Policy No. FR.CIA.ZFT.001 dated 28 December 2012, and Recruitment Procedure	Complied

	<ul style="list-style-type: none"> Retention of identity documents or passports; Payment of recruitment fees; Contract substitution without worker's consent Involuntary overtime; Lack of freedom of workers to resign Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement Debt bondage Withholding of wages <p>- Critical (Major) compliance -</p>	<p>No. AD.PNK.HRD.R&S.002.001 that PT KAL prohibits the existence of forms of Retention of identity documents, Payment of recruitment fees, Contract substitution without worker's consent, Involuntary overtime, Lack of freedom of workers to resign, Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement, Debt bondage</p> <p>Based on interviews with workers, Bipartite Committee, and Gender Committee, it can be concluded that there was no indication of un-voluntary practice in employment.</p> <p>Extension scope of PT BSMJ</p> <p>PT BSMJ is the sister company of PT KA, with the parent company of First Resource Ltd. Therefore, the procedure of employment is the same as PT KAL.</p> <p>Based on interviews with workers, Bipartite Committee, and Gender Committee, it can be concluded that there was no indication of un-voluntary practice in employment.</p>	
6.6.2	<p>(C) Where temporary (Specified Time Work Agreement/PKWT) or migrant workers are employed, a specific labour policy and procedures are established and evidence of implementation is available.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the verification of the Employee List, sample of employment agreement, interviews with workers and Bipartite Committee, PT KAL does not employ temporary worker (PKWT).</p> <p>Extension scope of PT BSMJ</p> <p>Based on the verification of the Employee List, sample of employment agreement, interviews with workers and Bipartite Committee, PT BSMJ does not employ temporary worker (PKWT).</p>	Complied
<p>Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.</p>			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers.</p>	<p>PT Ketapang Agro Lestari has identify the responsible person for Health and Safety namely Ahli K3 Umum (OHS Expert) on behalf Galih Nurchary Adhji. The responsible person has been trained as OHS expert and obtained the Certificate No: Ser.18.1036/AK3/U/II/2019 dated 22</p>	Complied

	<p>Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p>February 2019. There is no changing of OHS expert since latest initial certification,</p> <p>OHS expert Appointment letter from Ministry of Manpower According to "Keputusan Menteri Ketenagakerjaan RI Nomor: KEP.1043/NKER-BINWASK3/II/2019 Tentang Penunjukan Ahli Keselamatan dan Kesehatan Kerja Umum" dated 22 February 2019, valid for 3 years. The Decree on Appointment of OHS Expert and OHS License is currently in the process of extended at the Ministry of Manpower Republic of Indonesia which is managed by PJK3 PT Multi Indo Training in accordance with Letter Number: 11412/IMT/XI/2022 dated 17 November 2022 which states that "<i>Telah memperpanjang SKP & Kartu Ahli K3 Umum</i>". Currently the SKP & General K3 Expert Card are still being processed at the Indonesian Ministry of Manpower.</p> <p>PT Ketapang Agro Lestari has formed the Safety Committee (P2K3) which has been registered and approved by Manpower and Transmigration Office Kalimantan Timur Province as per "Keputusan Kepala Dinas tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur Nomor: KEP.566/2183/P2K3/PPK/DTKT/2021 tentang Pengesahan Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) PT Ketapang Agro Lestari" dated 27 September 2021". Safety Committee Organisation Structure consist of:</p> <ul style="list-style-type: none"> - Chairman: Ketut Rinaldy - Vice Chairman 1: Bima Sakti - Vice Chairman 2: Satria Perdana Tarigan - Secretary: Galih Nurcharly Adhji - Vice Secretary: Deni Jailani - Member: Desto Hia, Iwan F Nababan, Michael Kopong, Amiruddin Lubis, Armindo Sitorus, Leonardo Siahaan, Pardomuan Hutahean, Mitra Joy Tarigan, Henry Silaen, Yudi Sinaga. 	
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		<p>Safety committee organisation has a responsibility to arrange the OHS work programme and monitor its implementation and ensure the OHS Management performance well maintained.</p>	
<p>6.7.2</p>	<p>Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>During this audit ASA1, there is no changing on Accident and emergency procedures. PT KAL has established documented procedures related to accident and emergency procedure in local language Bahasa Indonesia:</p> <ul style="list-style-type: none"> - SOP Emergency and Responsibility FR.EMS.ERS dated 1 September 2011 - SOP Handling of Emergency Accident and Nearmiss FR.OSPH.P12 dated 1 September 2011 <p>According to the emergency procedure, the emergency conditions have been identified including: working accident, Fire, explosion at buildings, chemical spill and poisonings also armed interference or ambush. The procedures described the roles and responsibilities of each emergency response team include the mechanism how to conduct medical evacuation to near hospital/local health center, the emergency contact number of each internal emergency team and external related parties such as public fire station at local area Kabupaten Kutai Barat and Public health center were also available.</p> <p>Company has formed the emergency response team as per "Satuan Tugas Pengendalian kebakaran Lahan dan Kebun & Kesiapsiagaan Tanggap Darurat" updated Februari 2023 as below:</p> <ul style="list-style-type: none"> - Coach: Ketut Rinaldi (DP) - Chairman: Bima Sakti (GMK) - Secretary: Deni Jaelani (KTU) - Fire leader pemadam kebakaran: Alen Farkliw (Askep) - Squad I: Crew leader (Amirudin Lubis), member 15 personel - Squad II: Crew leader (Iwan F Nababan), member 15 personel 	<p>Complied</p>

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		<ul style="list-style-type: none"> - Squad III: Crew leader (Ardi Ahmad Fauzi), member 15 personel - Squad IV: Crew leader (Indra Lesmana J.M), member 15 personel - Squad supporting: Logistic (M. Kopong), Transportation (Armando sitorus), Communication (Pardomuan H), First Aid (Eriade Burhan Arief & Widiastuti), Sepcial protection (Bernard) <p>Emergency response team has conducted the regular training and drill to response the emergency situation, sample seen: Basic Fire training and drill on 17 October 2022 in Estate, Office and Mill. Evidence of emergency drill can be demonstrated during audit including Scenario and minutes of emergency drill.</p> <p>There is first aid training has been conducted by Licenced Paramedic from Kutai Barat Regency for Field Foreman both in estate and mill on 18 November 2021.</p> <p>First aid equipment are available in the worksite both in Estate and Mill. Sample seen:</p> <ul style="list-style-type: none"> - At field, brought by field foreman: 7 box. - At mill and estate 13 box, covering: estate office, mill office, warehouse office, workshop, Rayon office, fertilizer warehouse, sortation station, hazardous waste storage, laboratorium. <p>Record of accident are available in "Monitoring Kecelakaan Kerja" PT Ketapang Agro Lestari 2022 and 2023. Report of accident period January – December 2022 are available. Each accident case were followed up by investigation as record in "PT KAL Accident Report" wich explain the detail of accident case and chronology.</p> <p>Accident report are review in regular basis each month through P2K3 meeting. Record of P2K3 meeting can be demonstrated during audit, sample seen: P2K3 meeting dated 29/07/2022, 28/08/2022, 29/09/2022 discussing the OHS programme implementation, accident report, and other issue related to OHS.</p>	
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<p>6.7.3</p>	<p>(C) Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>PT Ketapang Agro Lestari has demonstrated the record of realization the OHS program 2022/2023 including use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting.</p> <p>Evidence of PPE provision can be shown as per "Berita Acara serah terima Alat pelindung Diri". Sample seen: "Berita Acara serah terima Alat Pelindung Diri" dated 24 January 2023; PPE provision for warehouse workers (safety helmet, safety goggles, handgloves, apron, safety boots, masker), harvester (safety helmet, safety goggles, handgloves, apron, safety boots, masker, sickle cover), spraying workers (safety helmet, safety goggles, handgloves, apron, safety boots, masker) and fertilizer workers (safety helmet, safety goggles, handgloves, apron, safety boots, masker). During interview with workers confirmed that company has provide the PPE according to the job type for all workers free of charge.</p> <p>Company has provide sanitation facilities for spraying operator, so that workers can change out of PPE, wash and put on their personal clothing. Sanitation facilities provide in area of Agrochemical warehouse with separate place.</p> <p>Based on field visit to house of agrochemical mixing and PPE wash/laundry and storage can be demonstrated that sanitation facilities are well function and sufficient for spraying workers.</p>	<p>Complied</p>
<p>6.7.4</p>	<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>All workers have been provided with medical care and accident insurance (BPJS Ketenagakerjaan & BPJS Kesehatan).</p> <p>The insurances were still valid as seen by the recent slip payment in January – December 2022 for estate and mill.</p> <p>Several insurance payments are reviewed and are in accordance with the number of workers. For example, auditor has verified the BPJS</p>	<p>Complied</p>

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		<p>Ketenagakerjaan (Accident and pension insurance) and BPJS Kesehatan receipt of payments period of December 2022 for total of 93 workers from Ketapang Agro Lestari Mill, 1,409 workers from Ketapang Agro Lestari Estate and 403 workers from Borneo Surya Mining Jaya Estate.</p> <p>Based on interview with sampled worker during the field visit in estate and mill, the affected workers received appropriate medical treatment from the insurance policy.</p>	
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>PT KAL and PT BSMJ has record Occupational injuries using Lost Time Accident (LTA) metrics. Report of injuries present in "Monitoring Kecelakaan Kerja Bulanan Tahun 2022". According to accident report, since January – September 2022 shown the record in PT KAL as below:</p> <ul style="list-style-type: none"> - Total Accident case (first aid category): 30 case - Total Lost Time injury: 0 - Accident frequency rate: 0.75 - Accident severity rate: 0 <p>There is no major or fatality accident that causing lost time injury.</p> <p>According to accident report, since January – September 2022 shown the record in PT BSMJ as below:</p> <ul style="list-style-type: none"> - Total Accident case (first aid category): 10 case - Total Lost Time injury: 0 - Accident frequency rate: 0.2 - Accident severity rate: 0 <p>There is no major or fatality accident that causing lost time injury.</p>	Complied

Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.

Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.

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<p>7.1.1</p>	<p>(C) IPM plans are implemented and monitored to ensure effective pest control. - Critical (Major) compliance -</p>	<p>PT Ketapang Agro Lestari and PT Borneosurya Mining Jaya demonstrated procedure Operational Best Practices Pengendalian Gulma (MN.FR.COP.OPA.PGL) dated 1 July 2012. The manual explains policy on weed control, type and classification of weed, guideline for spraying (herbicide used, active ingredients, dosage, target species, spraying tools and nozzle), spraying techniques.</p> <p>Operational Best Practices Pengendalian Hama dan Penyakit (MN.FR.COP.OPA.PHT) dated 1 July 2012. The policy for pest and disease management is to have early warning system through census and infestation identification. The procedure explains the type of oil palm pest such as leaf eating caterpillar, rodent attack, <i>Oryctes</i>, <i>Tirathaba</i>, termite. <i>Tyto alba</i> (barn owl), <i>Turnera</i>, <i>Antigonon</i> are the biological species to control the pest and part of integrated pest management. This species is breed by estate to reduce the pests.</p> <p>Sample of pest monitoring record verified:</p> <ul style="list-style-type: none"> - Rat Census as per Form AD.FR.COP.OPA.PHT.04 in KAL Estate Rayon A - Afd. 02 PT KAL, on 13 December 2022, Census Tim : Hasim/Junadi, at Blok A55, C25. Total attack 0%; Rat census in PT BSMJ Block P38, R34 Afd 01 – PT BSMJ on 21 December 2022. Total attack 0%. - Pest census of Ulat Pemakan Daun Kelapa Sawit (UPDKS), as per Form AD.FR.COP.OPA.PHT.02 in Kebun KAL Rayon A – Afd. 02, on 21 December 2022, Census Tim: Hasim/JUNadi, at Blok E51, C29 Attack: <i>Ulat Api</i> 0%, <i>Ulat bulu</i> 0,% dan <i>Ulat kantong</i> 0%. In PT BSMJ Block J40 and S36 on 23 December 2022 and 31 December 2022 Attack: <i>Ulat Api</i> 0%, <i>Ulat bulu</i> 0,% dan <i>Ulat kantong</i> 0%. <p>Based on document verification, IPM plan are implemented and monitored to ensure effective weeds, pest and disease control.</p>	<p>Complied</p>
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7.1.2	<p>Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented.</p> <p>- Minor compliance -</p>	<p>The company has identified type of invasive species that appears in estate operational areas, as per PermenLHK No.94/2016. Based on the evaluation, the invasive species identified namely <i>Turnera subulate</i>, it is a species developed as a beneficial plant in a plantation as host for natural predator of leaf eater caterpillar.</p>	Complied						
7.1.3	<p>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.</p> <p>- Minor compliance -</p>	<p>Based on document review, interview with the management, and field visit it was known that the unit of certification did not use of fire for pest control. For pest control the organization has implemented Integrated Pest Management</p>	Complied						
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.									
7.2.1	<p>(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya refers to Operational Best Practices Manual Oil Palm Agronomy – Pengendalian Hama dan Penyakit No.FR.COP.OPA.PHT. Section 6.7.5 Economic threshold or leaf eating caterpillar: <i>Setothosea asigna</i> 5/frond; <i>Setora nitens</i> 5/frond; Darna trima 10/frond; <i>Ploneta diducta</i> 10/frond; <i>Mahasena corbetti</i> 5/frond; <i>Metisa plana</i> 10/frond.</p> <p>Section 6.7.6 Control</p> <ul style="list-style-type: none"> - Manual: handpicking, cocoon picking, light trap. - Biological control: bio-insecticide through <i>Bacillus thuringensis</i>, virus or fungi, conservation and exploitation of natural predator, use of beneficial plant. - Chemical control: spraying/fogging chemical insecticide, trunk injection, root infuse. <p>Section 6.7.6.7 Contact insecticide</p> <table border="1" data-bbox="1133 1294 1973 1390"> <thead> <tr> <th>Pest</th> <th>Active ingredient</th> <th>Dosage per Ha</th> </tr> </thead> <tbody> <tr> <td><i>Setothosea asigna</i></td> <td>Deltametrin</td> <td>200 ml</td> </tr> </tbody> </table>	Pest	Active ingredient	Dosage per Ha	<i>Setothosea asigna</i>	Deltametrin	200 ml	Complied
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		Basta 150SL	<i>Glufosinat</i>	1.910	II	Weeds with broad and narrow leaves
		Elang 480 SL	<i>Glyphosate</i>	5,000	III	Weeds with broad and narrow leaves
		Starane	<i>Floroksipir</i>	3,000	III	Weeds with broad leaves
		Lindomin 865SL	<i>Dimetil amina</i>	3,000	III	Weeds with broad leaves
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7.2.2	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ketapang Agro Lestari prepared the calculation for pesticide use with active ingredient use, active ingredient and LD50 applied per Ha – monitored per year.</p> <p>PT KAL Y2022</p> <table border="1" data-bbox="1133 708 1966 1380"> <thead> <tr> <th>Active Ingredient</th> <th>Brand</th> <th>LD50 (mg/kg)</th> <th>Concentration</th> <th>Toxicity per Liter</th> <th>TOTAL Chemical used</th> <th>Toxicity Planted</th> </tr> </thead> <tbody> <tr> <td>Glifosat (ltr)</td> <td>Round up</td> <td>5,000</td> <td>360 g/l</td> <td>72</td> <td>10,806</td> <td>778,032</td> </tr> <tr> <td>Glifosat (Ltr)</td> <td>Elang</td> <td>5,000</td> <td>360 g/l</td> <td>72</td> <td>14,443</td> <td>1,039,896</td> </tr> <tr> <td>Metil metsulfuron (kg)</td> <td>Metafuron 20WP</td> <td>8,000</td> <td>205 g/l</td> <td>26</td> <td>256</td> <td>6,560</td> </tr> <tr> <td>Tricloropyr (Ltr)</td> <td>Garlon</td> <td>1,581</td> <td>480 g/l</td> <td>304</td> <td>1,462</td> <td>443,871</td> </tr> <tr> <td>Floroksipir</td> <td>Starane</td> <td>3,000</td> <td>333 g/l</td> <td>111</td> <td>36</td> <td>3,996</td> </tr> <tr> <td>Amonium glufosinat (Ltr)</td> <td>Basta 150 SL</td> <td>1,910</td> <td>150 g/l</td> <td>79</td> <td>52</td> <td>4,084</td> </tr> <tr> <td>Amonium glufosinat (Ltr)</td> <td>Lifeline 280 SL</td> <td>2,000</td> <td>256 g/l</td> <td>128</td> <td>1,897</td> <td>242,816</td> </tr> <tr> <td>Glufosinat-ammonium</td> <td>Lifeline 280SL</td> <td>3,000</td> <td>200 g/l</td> <td>67</td> <td>112</td> <td>7,467</td> </tr> </tbody> </table>					Active Ingredient	Brand	LD50 (mg/kg)	Concentration	Toxicity per Liter	TOTAL Chemical used	Toxicity Planted	Glifosat (ltr)	Round up	5,000	360 g/l	72	10,806	778,032	Glifosat (Ltr)	Elang	5,000	360 g/l	72	14,443	1,039,896	Metil metsulfuron (kg)	Metafuron 20WP	8,000	205 g/l	26	256	6,560	Tricloropyr (Ltr)	Garlon	1,581	480 g/l	304	1,462	443,871	Floroksipir	Starane	3,000	333 g/l	111	36	3,996	Amonium glufosinat (Ltr)	Basta 150 SL	1,910	150 g/l	79	52	4,084	Amonium glufosinat (Ltr)	Lifeline 280 SL	2,000	256 g/l	128	1,897	242,816	Glufosinat-ammonium	Lifeline 280SL	3,000	200 g/l	67	112	7,467	Complied
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		<p>PT BSMJ Y2022</p> <table border="1"> <thead> <tr> <th>Active Ingredient</th> <th>Brand</th> <th>LD50 (mg/kg)</th> <th>Concentration</th> <th>Toxicity per Liter</th> <th>TOTAL Chemical used</th> <th>Toxicity Planted</th> </tr> </thead> <tbody> <tr> <td>Glifosat (ltr)</td> <td>Round up</td> <td>5,000</td> <td>360 g/l</td> <td>72</td> <td>2,099</td> <td>151,128</td> </tr> <tr> <td>Glifosat (Ltr)</td> <td>Elang</td> <td>5,000</td> <td>360 g/l</td> <td>72</td> <td>5,168</td> <td>372,096</td> </tr> <tr> <td>Metil metsulfuron (kg)</td> <td>Metafuron 20WP</td> <td>8,000</td> <td>205 g/l</td> <td>26</td> <td>366</td> <td>9,379</td> </tr> <tr> <td>Tricloropyr (Ltr)</td> <td>Garlon</td> <td>1,581</td> <td>480 g/l</td> <td>304</td> <td>800</td> <td>242,884</td> </tr> <tr> <td>Amonium glufosinat (Ltr)</td> <td>Basta 150 SL</td> <td>1,910</td> <td>150 g/l</td> <td>79</td> <td>480</td> <td>37,696</td> </tr> <tr> <td>Amonium glufosinat (Ltr)</td> <td>Lifeline 280 SL</td> <td>2,000</td> <td>256 g/l</td> <td>128</td> <td>779</td> <td>99,712</td> </tr> </tbody> </table>	Active Ingredient	Brand	LD50 (mg/kg)	Concentration	Toxicity per Liter	TOTAL Chemical used	Toxicity Planted	Glifosat (ltr)	Round up	5,000	360 g/l	72	2,099	151,128	Glifosat (Ltr)	Elang	5,000	360 g/l	72	5,168	372,096	Metil metsulfuron (kg)	Metafuron 20WP	8,000	205 g/l	26	366	9,379	Tricloropyr (Ltr)	Garlon	1,581	480 g/l	304	800	242,884	Amonium glufosinat (Ltr)	Basta 150 SL	1,910	150 g/l	79	480	37,696	Amonium glufosinat (Ltr)	Lifeline 280 SL	2,000	256 g/l	128	779	99,712	
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7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans. - Critical (Major) compliance -</p>	<p>PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya refers to Operational Best Practices Manual Oil Palm Agronomy – Pengendalian Hama dan Penyakit No.FR.COP.OPA.PHT. Section 6.7.5 Economic threshold or leaf eating caterpillar: <i>Setothosea asigna</i> 5/frond; <i>Setora nitens</i> 5/frond; <i>Darna trima</i> 10/frond; <i>Ploneta diducta</i> 10/frond; <i>Mahasena corbetti</i> 5/frond; <i>Metisa plana</i> 10/frond.</p> <p>Section 6.7.6 Control</p> <ul style="list-style-type: none"> - Manual: handpicking, cocoon picking, light trap. - Biological control: bio-insecticide through <i>Bacillus thuringensis</i>, virus or fungi, conservation and exploitation of natural predator, use of beneficial plant. 	Complied																																																	

		<p>- Chemical control: spraying/fogging chemical insecticide, trunk injection, root infuse.</p> <p>Section 6.7.6.7 Contact insecticide</p> <table border="1" data-bbox="1133 472 1966 823"> <thead> <tr> <th>Pest</th> <th>Active ingredient</th> <th>Dosage per Ha</th> </tr> </thead> <tbody> <tr> <td><i>Setothosea asigna</i></td> <td>Deltametrin</td> <td>200 ml</td> </tr> <tr> <td><i>Setora nitens</i></td> <td>Lamda Sihalotrin</td> <td>200 ml</td> </tr> <tr> <td><i>Darna trima</i></td> <td>Betasiflutrin</td> <td>225 ml</td> </tr> <tr> <td><i>Ploneta diducta</i></td> <td>Sipermetrin</td> <td>300 ml</td> </tr> <tr> <td><i>Mahasena corbeti</i></td> <td>Asefat</td> <td rowspan="2">650 ml</td> </tr> <tr> <td><i>Metisa plana</i></td> <td></td> </tr> </tbody> </table>	Pest	Active ingredient	Dosage per Ha	<i>Setothosea asigna</i>	Deltametrin	200 ml	<i>Setora nitens</i>	Lamda Sihalotrin	200 ml	<i>Darna trima</i>	Betasiflutrin	225 ml	<i>Ploneta diducta</i>	Sipermetrin	300 ml	<i>Mahasena corbeti</i>	Asefat	650 ml	<i>Metisa plana</i>		
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<p>7.2.4</p>	<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 interview to the management and document review, it was known that in PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya, there is no prophylactic use of pesticide.</p>	<p>Complied</p>																				
<p>7.2.5</p>	<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 review of document "Daftar Pestisida yang Digunakan Tahun 2022" – record of pesticide uses in 2022, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2022.</p> <p>PT. Ketapang Agro Lestari refers to "Daftar Pestisida yang Digunakan First Resources Limited", period 2022:</p> <table border="1" data-bbox="1133 1163 1966 1390"> <thead> <tr> <th>Brand</th> <th>Active Ingredient</th> <th>LD50</th> <th>WHO Class</th> <th>Sasaran</th> </tr> </thead> <tbody> <tr> <td>Roundup 486 SL</td> <td><i>Glifosat</i></td> <td>5,000</td> <td>III</td> <td>Weeds with broad and narrow leaves</td> </tr> <tr> <td>Metafuron 20WP</td> <td><i>Metil metsulfuron</i></td> <td>8.000</td> <td>U</td> <td>Weeds with broad and narrow leaves</td> </tr> </tbody> </table>	Brand	Active Ingredient	LD50	WHO Class	Sasaran	Roundup 486 SL	<i>Glifosat</i>	5,000	III	Weeds with broad and narrow leaves	Metafuron 20WP	<i>Metil metsulfuron</i>	8.000	U	Weeds with broad and narrow leaves	<p>Complied</p>					
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	7.2.5b Why there is no other alternative which can be used.		Based on review of document "Daftar Pestisida yang Digunakan Tahun 2022" – record of pesticide uses in 2022, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation (PT KAL and PT BSMJ) in 2022.			
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.		Based on review of document "Daftar Pestisida yang Digunakan Tahun 2022" – record of pesticide uses in 2022, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation (PT KAL and PT BSMJ) in 2022.			
	7.2.5d Process to limit the negative impacts of the application.		Based on review of document "Daftar Pestisida yang Digunakan Tahun 2022" – record of pesticide uses in 2022, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation (PT KAL and PT BSMJ) in 2022.			
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		Based on review of document "Daftar Pestisida yang Digunakan Tahun 2022" – record of pesticide uses in 2022, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation (PT KAL and PT BSMJ) in 2022.			
7.2.6	(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.		The training for the personnel who applying pesticides has conducted on 27 February 2023 at PT KAL and 24 January 2023 at PT BSMJ. The certification unit has communicated the importance of MSDS onto chemical warehouse keeper, with aspects of health, safety, and environment. Safety officer carried out training and dissemination to warehouse keepers related to importance and information on MSDS. The			Complied

	- Critical (Major) compliance -	certification unit provides sprayers with PPE: glasses, mask, apron, rubber hand glove, overall and rubber boot.	
7.2.7	<p>(C) Storage of all pesticides in accordance with recognized best practices.</p> <p>- Critical (Major) compliance -</p>	<p>PT KAL</p> <p>Pesticides were stored in the determined area separated from fertilizer and other chemicals. Pesticides storage provided in central warehouse and it was locked areas with limited access. The storage ventilated through cross flow ventilation. MSDS and hazard symbol label were provided nearby of pesticides.</p> <p>Emergency shower and eyewash were also provided to anticipate in case of an emergency of chemical handling. PPE for handling of chemicals were provided including boots, apron, safety glass, respiratory mask and hand gloves.</p> <p>PT BSMJ</p> <p>Pesticides were stored in the determined area separated from fertilizer and other chemicals, however there is an nonconformity raised.</p> <p>Based on field observations in the BSMJ estate, the following were observed:</p> <ul style="list-style-type: none"> • The pesticide warehouse does not have proper and adequate ventilation • Places where pesticides are mixed do not have secondary containment • The floor of the pesticide warehouse is in the form of wooden pallets and there is a gap directly into the ground (no secondary containment). <p>Non conformances :</p> <p>Pesticides storage is not carried out according to existing best practices</p>	Non-compliance

7.2.8	<p>All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.</p> <p>- Minor compliance -</p>	<p>PT KAL and PT BSMJ</p> <p>According to the procedure Waste Management FR.CSM.OP.1 Ex pesticides container are treat as hazardous waste. The ex pesticide container store in the Licenced Temporary hazardous waste storage with maximum 180 day and deliver to the Licenced transporter and vendor of hazardous waste.</p> <p>Record of hazardous waste handling were presented in "Neraca Limbah B3" and Manifest Limbah B3. During audit both document were available and properly maintained.</p>	Complied
7.2.9	<p>(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p> <p>- Critical (Major) compliance -</p>	<p>Based on interview to relevant stakeholders and field visit, it was known that there is no aerial spraying of pesticide implemented in PT Ketapang Agro Lestari and PT Borneosurya Mining Jaya.</p>	Complied
7.2.10	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>Specific annual medical surveillance for pesticide operators has been conducted by PT KAL and PT BSMJ. According to SOP Pemantauan Pemeriksaan Kesehatan Karyawan Nomor FR.OSH.P21 tanggal 1 September 2011, stated that MCU for workers conducted once a year.</p> <p>Latest medical surveillance including cholinesterase test for pesticide operators has been conducted on 22 January 2023 in PT KAL and 26 January in PT BSMJ by Clinic Laboratory Permata Husada. According to the result of medical surveillance, confirmed that all pesticide operators are in normal condition and no chemical expose or contamination. Evidence of MCU were available during audit.</p> <p>Confirmed during interview with spraying workers that they have get medical surveillance provide by company.</p>	Complied

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7.2.11	<p>(C) No pesticide-related work is carried out by pregnant or breastfeeding women, or people with medical limitations and they are offered other equivalent work alternatives.</p> <p>- Critical (Major) compliance -</p>	<p>PT Ketapang Agro Lestari and PT Broneo Surya Mining Jaya has a policy to prohibit the pregnant or breastfeeding women to handling pesticide working or fertilizer working. The policy was present in "Surat Edaran Nomor: PH/SE/003/IX/2021" dated 2 September 2021.</p> <p>In the policy point 3. stated that pregnant and breastfeeding woman are prohibit to conduct the chemical working (pesticide, fertilizer, etc).</p> <p>During interview with women spraying workers confirmed that there is no pregnant or breastfeeding women work as pesticide sprayer. They have a regular pregnant test in the company clinic to ensure that there is no pesticide handling by pregnant women.</p>	Complied
<p>Note For 7.2.11</p> <p>Referring to Act No. 13 of 2003 concerning Manpower, Act No. 35 of 2014 concerning Child Protection, and taking into account the risks of hazards on palm oil plantations and mills on the development and physical, mental and social health of children, the national interpretation mandates that the unit of certifications does not employ people under the age of 18 for pesticide spraying. For this reason, the provisions of young workers under 18 years in indicator 7.2.11 are irrelevant.</p>			
<p>Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p>			
7.3.1	<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>PT KAL and PT BSMJ has establish the procedure for waste management as per "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018. Procedure explain the waste handling for non hazardous waste and hazardous waste.</p> <p>Non hazardous waste and its handling are as below:</p> <ul style="list-style-type: none"> - Domestic waste, plantation operational waste (ex plastic polybag from nursery). Both waste disposed in to the landfill. - Empty fruit bunch from mill processing apply as a mulching in the oil palm plantation. - Fiber and shell from the mill processing use as a boiler fuel. - Scrap from the workshop activity collect and sell in to the collector. - Domestic water waste manage by waste water management. 	Complied

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		<ul style="list-style-type: none"> - Waste water from mill processing apply as land application. <p>Hazardous waste and its handling are as below:</p> <ul style="list-style-type: none"> - Ex chemical/pesticide container from estate operation & ex pesticide equipment are store in the temporary hazardous waste storage. - Used oil, used fuel filter, used battery, used TL lamp, used rags from workshop and equipment maintenance activity are store in the temporary hazardous waste storage. - Medical waste from clinic activity (sput, apul, flakon & infectious waste) are store in the temporary hazardous waste storage. - Used cartridge, used toner, ex paint container and used lamp are store in the temporary hazardous waste storage. - Ex chemical container and ex chemical from laboratory analyzed, ex cartridge primer are store in the temporary hazardous waste storage. <p>All hazardous waste above are store in the Licenced temporary hazardous waste storage for maximum 180 day and deliver to the licenced transporter and vendor. PT KAL has obtained the licence permit for temporary hazardous waste storage according to "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 668.4/783, DPMPTSP-TC/VII/2018 Tentang Izin Tempat Penyimpanan Sementara Limbah Bahan Berbahaya dan Beracun PT. Ketapang Agro Lestari di Kampung Penawang Kecamatan Siluq Ngurai Kabupaten Kutai Barat. Dated 16 July 2018, valid for 5 years.</p> <p>Meanwhile for PT BSMJ permit according to "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 660.34/23/DPMPSTP-III.SP/IV/2020" dated 23 April 2020 and valid for 5 years.</p> <p>Manifest of hazardous waste and receipt of hazardous waste delivery , for PT KAL and PT BSMJ, can be shown during audit.</p>	
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		<p>Report of hazardous waste handling and waste water handling are submitted each quarter to Dinas Lingkungan Hidup Kabupaten Kutai Barat and Provinsi Kalimantan Timur and Kementerian Lingkungan Hidup dan Kehutanan. Evidence of report submission was sighted during audit and confirmed with the related institution/government body during interview.</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>PT KAL and PT BSMJ has establish the procedure for waste management as per "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018. Procedure explain the waste handling for non hazardous waste and hazardous waste.</p> <p>All hazardous waste above are store in the Licenced temporary hazardous waste storage for maximum 180 day and deliver to the licenced transporter and vendor. PT KAL has obtained the licence permit for temporary hazardous waste storage according to "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 668.4/783, DPMPTSP-TC/VII/2018 Tentang Izin Tempat Penyimpanan Sementara Limbah Bahan Berbahaya dan Beracun PT. Ketapang Agro Lestari di Kampung Penawang Kecamatan Siluq Ngurai Kabupaten Kutai Barat. Dated 16 July 2018, valid for 5 years.</p> <p>Meanwhile for PT BSMJ permit according to "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 660.34/23/DPMPSTP-III.SP/IV/2020" dated 23 April 2020 and valid for 5 years.</p> <p>Manifest of hazardous waste and receipt of hazardous waste delivery , for PT KAL and PT BSMJ, can be shown during audit.</p> <p>Report of hazardous waste handling and waste water handling are submitted each quarter to Dinas Lingkungan Hidup Kabupaten Kutai Barat and Provinsi Kalimantan Timur and Kementerian Lingkungan Hidup dan Kehutanan. Evidence of report submission was sighted</p>	<p>Complied</p>

		during audit and confirmed with the related institution/government body during interview.	
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	All waste products has been identified and documented under the ""SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2"" dated 30 December 2018. Domestic waste is the main concern to be manage. Both Mill and Estate, has periodically schedule to manage the domestic waste. Regulation of domestic waste management refer to ""UU No. 18 Tahun 2008 tentang Pengelolaan Sampah"". PT Ketapang Agro Lestari has provide landfill for domestic waste. During field visit to landfill area at KAL Estate and BSMJ estate shown that landfill area has well managed and domestic waste handling in accordance with procedure and regulation.	Complied
Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented. - Minor compliance -	PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya has established SOP for fertilizing/manuring under SOP Pemupukan (MN.FR.COP.OPA.PMK) dated 1 July 2012. The procedure consists of company policy on fertilizer/nutrient application, deficiency symptoms (N, P, K, Mg, Cu, Fe, B), details of fertilizer to be applied, nutrient requirement, application and frequency for young and mature palm. The SOP also covers palm byproduct application, such as EFB and POME application. There were also guidelines for leaf sample taking under ""Pedoman Umum Pengambilan Contoh Daun/LSU di Lapangan"". The procedures are implemented and monitored to ensure optimum yield and minimize environmental impact.	Complied
7.4.2	Analysis of tissue samples (e.g. leaves) and soil on a regular basis to monitor and manage changes in soil fertility and plant health is documented. - Minor compliance -	Periodical leaf analysis of PT KAL and PT BSMJ is done by internal group research laboratory. For soil analysis, conducted every 5 year as per company policy. Result of leaf sampling analysis that have been verified as follows: PT KAL:	Complied

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		<p>Leaf Analysis Result Lab No. Ref 44/PSG/RST-LAB/VI/2021 on 31 May 2021, 166 samples. This leaf analysis was used for Fertilizer Recommendation Y2022.</p> <p>Soil Analysis conducted in October 2019, based on "Laporan Survey Tanah Semi Detail oleh Tim Soil Survey & Evaluasi Lahan – R&D First Resources". Based on the report, Soil Map Units and Land Classification at KAL Estate are:</p> <table border="1"> <thead> <tr> <th>Soil Type</th> <th>Slope (%)</th> <th>Ha</th> </tr> </thead> <tbody> <tr> <td>Typic Hapludults</td> <td>8-15</td> <td>4.037</td> </tr> <tr> <td>Typic Hapludults</td> <td>15-30</td> <td>1.944</td> </tr> <tr> <td>Typic Endoaquult</td> <td>0-8</td> <td>1.359</td> </tr> <tr> <td>Total</td> <td></td> <td>7.340</td> </tr> </tbody> </table> <p>PT BSMJ</p> <p>Leaf Analysis Result Lab No. Ref 45/PSG/RST-LAB/VI/2021 on 31 May 2021, 73 samples.</p> <p>Soil Analysis conducted on 23 December 2021, based on "Laporan Survey Tanah Semi Detail oleh Tim Soil Survey & Evaluasi Lahan – R&D First Resources". Based on the report, Soil Map Units and Land Classification at BSMJ Estate is:</p> <table border="1"> <thead> <tr> <th>Soil Type</th> <th>Slope (%)</th> <th>Ha</th> </tr> </thead> <tbody> <tr> <td>Typic Dystrudepts</td> <td>2-8</td> <td>2,257</td> </tr> <tr> <td>Typic Dystrudepts</td> <td>15-30</td> <td>471</td> </tr> <tr> <td>Total</td> <td></td> <td>2,729</td> </tr> </tbody> </table>	Soil Type	Slope (%)	Ha	Typic Hapludults	8-15	4.037	Typic Hapludults	15-30	1.944	Typic Endoaquult	0-8	1.359	Total		7.340	Soil Type	Slope (%)	Ha	Typic Dystrudepts	2-8	2,257	Typic Dystrudepts	15-30	471	Total		2,729	
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<p>7.4.3</p>	<p>A nutrient recycling strategy is in place, which include the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</p> <p>- Minor compliance -</p>	<p>There was nutrient recycling strategy performed by PT. KAL such as land application from POME (Palm Oil Mill Effluent) and Empty fruit bunch (EFB) application. POME or liquid waste from mill used as Land application, it gives nutrient for palm oil plantation.</p> <p>PT KAL has a permit of Land Application as per “Keputusan Kepala Dinas Penanaman Modal dan Pelayanan terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 666.3/1361/DPMPSTP-TU/XII/2018 tentang Izin Pemanfaatan Air Limbah Industri Minyak Sawit ke Tanah Perkebunan Kelapa Sawit (Land Application) atas nama PT ketapan Agro Lestari Lokasi di Kecamatan Siluq Ngurai Kabupaten Kutai Barat, Provinsi Kalimantan Timur” dated 11 December 2018, valid for 3 years (until 11 December 2021. Land Application area is 203,04 ha (Blok B58, B57, B56, A68, A69, A67).</p> <p>For the validity of the LA permit, the company has sent an application for an extension of the LA Permit to the Dinas Lingkungan Hidup Kabupaten Kutai Barat according to Letter No. KAL/016.a/XII-2021/UM dated 6 December 2021. And during the ASA1 audit, it has been verified that PT KAL has received a letter from Kepala Dinas Lingkungan Hidup Kabupaten Kutai Barat related to LA permit extension according to Letter No. 6601/306.b/DLH-P4LH/VII/2022 dated 25 July 2022 which explains PT KAL’s LA Permit No. 666.3/1361/DPMPSTP-TU/XII/2018 declared to remain valid until the end of the business and/or activity.</p> <p>EFB were applied based on the recommendation from R&D in terms of dosage per ha and location. EFB were applied in Ketapang Agro Lestari Estate by manually. EFB were not applied nearby housing and water spring. Empty fruit bunch application was performed as mulch ground cover and added of organic material. Records of EFB application in Ketapang Agro Lestari Estate are available.</p> <p>EFB and POME application in 2022:</p>	<p>Complied</p>
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7.4.4	Records of fertilizer inputs are maintained. - Minor compliance -	<p>The result of leaf sampling analysis, soil sampling analysis along with visual analysis, planting material, planting age and rain fall are considered in proposing the Fertilizer Recommendation. Fertilizer Recommendation and realization for year 2022:</p> <p>PT KAL</p> <table border="1"> <thead> <tr> <th>Fertilizer</th> <th>Budget (Kg)</th> <th>Realization (Kg)</th> <th>%</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Fertilizer	Budget (Kg)	Realization (Kg)	%					Complied																																																
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Afdeling 1 (Plasma, excluded from the scope of audit)			
Afdeling 2			
Urea (dosage 1.93 kg/tree)	150,262	150,262	100
RPH (dosage 1.93 kg/tree)	93,914	93,914	100
MOP (dosage 2.17 kg/tree)	169,045	169,045	100
Dolomit (dosage 1.21 kg/tree)	93,914	93,914	100
HGFB (dosage 0.10 kg/tree)	7,513	7,513	100
EFB (dosage 22 kg/tree)	1,702,200	1,702,200	100
Afdeling 3			
Urea (dosage 1.93 kg/tree)	122,578	122,578	100
RPH (dosage 1.93 kg/tree)	88,557	88,557	100
MOP (dosage 2.17 kg/tree)	137,635	137,635	100
Dolomit (dosage 1.21 kg/tree)	85,902	85,902	100
HGFB (dosage 0.10 kg/tree)	5,970	5,970	100
EFB (dosage 22 kg/tree)	-	-	-
Afdeling 4			
Urea (dosage 1.93 kg/tree)	121,744	121,744	100
RPH (dosage 1.93 kg/tree)	79,780	79,780	100
MOP (dosage 2.17 kg/tree)	136,880	136,880	100
Dolomit (dosage 1.21 kg/tree)	78,960	78,960	100

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	HGFB (dosage 0.10 kg/tree)	6,943	6,943	100
	EFB (dosage 22 kg/tree)	19,967,400	19,967,400	100
	Afdeling 5			
	Urea (dosage 1.93 kg/tree)	194,906	194,906	100
	RPH (dosage 1.93 kg/tree)	121,816	121,816	100
	MOP (dosage 2.17 kg/tree)	219,269	219,269	100
	Dolomit (dosage 1.21 kg/tree)	121,816	121,816	100
	HGFB (dosage 0.10 kg/tree)	9,862	9,862	100
	EFB (dosage 22 kg/tree)	-	-	-
	Afdeling 6			
	Urea (dosage 1.93 kg/tree)	177,295	177,295	100
	RPH (dosage 1.93 kg/tree)	172,721	172,721	100
	MOP (dosage 2.17 kg/tree)	199,444	199,444	100
	Dolomit (dosage 1.21 kg/tree)	156,168	156,168	100
	HGFB (dosage 0.10 kg/tree)	9,182	9,182	100
	EFB (dosage 22 kg/tree)	-	-	-
	PT BSMJ			
	Fertilizer	Budget (Kg)	Realization (Kg)	%
	Afdeling 1			

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	NPK 15/15/6/4 (dosage 0.02 kg/tree)	922	922	100
	Urea (dosage 1.92 kg/tree)	83,455	83,455	100
	RPH (dosage 1.23 kg/tree)	53,197	53,197	100
	MOP (dosage 2.17 kg/tree)	94,091	94,091	100
	Dolomit (dosage 1.14 kg/tree)	49,508	49,508	100
	HGFB (dosage 0.10 kg/tree)	4,188	4,188	100
	Afdeling 2			
	NPK 15/15/6/4 (dosage 0.02 kg/tree)	1,516	1,516	100
	Urea (dosage 1.92 kg/tree)	158,568	158,568	100
	RPH (dosage 1.23 kg/tree)	101,206	101,206	100
	MOP (dosage 2.17 kg/tree)	176,767	176,767	100
	Dolomit (dosage 1.14 kg/tree)	80,059	80,059	100
	HGFB (dosage 0.10 kg/tree)	7,885	7,885	100
	Afdeling 3			
	NPK 15/15/6/4 (dosage 0.02 kg/tree)	13,671	13,671	100
	Urea (dosage 1.92 kg/tree)	225,351	225,351	100
	RPH (dosage 1.23 kg/tree)	157,133	157,133	100
	MOP (dosage 2.17 kg/tree)	249,047	249,047	100

		Dolomit (dosage 1.14 kg/tree)	117,811	117,811	100	
		HGFB (dosage 0.10 kg/tree)	11,355	11,355	100	
		Afdeling 4 (Plasma, excluded from the scope of audit)				
Criteria 7.5: Practices minimise and control erosion and degradation of soils.						
7.5.1	<p>(C) Maps that identify marginal and fragile soils, including steep sloped land are available.</p> <p>- Critical (Major) compliance -</p>	<p>PT KAL</p> <p>PT. Ketapang Agro Lestari refers to “Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01” – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>Soil type analysis based on soil survey by “Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL” on 9 October 2019 was available soil map in scale 1:80000. The dominant soil type consists of <i>Typic Hapludults</i> and <i>Typic Endoaquults</i>. Based on the report there is no peat and fragile soil identified in Ketapang Agro Lestari Estate.</p> <p>PT BSMJ</p> <p>PT. Borneosurya Mining Jaya refers to “Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01” – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic</p>				Complied

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		<p>area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Borneosurya Mining Jaya PT. BSMJ" in December 2021 was available soil map in scale 1:65000. The dominant soil type consists of <i>Typic Dystrudepts</i>. Based on the report there is no peat and fragile soil identified in BSMJ Estate.</p>	
7.5.2	<p>The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya refers to Operational Best Practices "Persiapan Lahan No.MN.FR.COP.OPA.PLH" – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required.</p> <p>Based on field visit to Block A47 Afdeling II PT KAL and Block L46 Afdeling I PT BSMJ revealed that there is no marginal/fragile soil and the area was on slope 5-10%.</p> <p>The year of planted at PT KAL is 2005 (the oldest)</p>	Complied
7.5.3	<p>New palm oil planting is not conducted on steep terrain in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya refers to Operational Best Practices "Persiapan Lahan No.MN.FR.COP.OPA.PLH" – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required.</p> <p>Based on field visit to Block A47 Afdeling II PT KAL and Block L46 Afdeling I PT BSMJ revealed that there is no marginal/fragile soil and the area was on slope 5-10%.</p>	Complied
<p>Criteria 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.</p>			

<p>7.6.1</p>	<p>(C) Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations.</p> <p>- Critical (Major) compliance -</p>	<p>During ASA1, there is no change about the soil maps. Maps that identify marginal and fragile soils, including steep sloped land area are available in soil survey result - "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL". Most of PT. KAL- KAL Estate's land is S3 class, to achieve / maintain the potential of S2 production, several things recommended with the soil and plants in the plantation, including:</p> <ol style="list-style-type: none"> 1. Making and maintaining the contour terrace optimally, so that there is no erosion or landslide on slope area; 2. Ensure that interrow area is not too clean, and if possible, it must always be covered with cover crops. Maintenance of cover crops is very useful in reducing surface runoff / erosion and increasing levels of organic matter. Cover crops of grass and ferns are still possible to grow in plantation even though almost all of the area is old plants. 3. Provision of organic material (e.g., empty fruit bunches) applied on the soil surface in the heap, especially on bumpy land to steep hills. Not recommended applying EFB to lowland areas. EFB dosage of at least 20 tons to 50 tons per hectare is common for plantation and is done in stages according to the EFB production capacity of the palm oil mill (PKS). EFB application in stages and need to be repeated every year until the soil organic matter content reaches about 3% on the soil surface, is highly recommended. By repeating the application of organic matter for 3 years, the expected soil friability / fertility can be achieved. 4. If the wavy to hilly land has reached the estimated productivity figure, the application of EFB is recommended for other areas that have high productivity targets but still low in actual production. 5. The use of a soil reparer in the form of Dolomite is highly recommended, prior to application of the necessary fertilizers. The recommended dose of Dolomite for the whole plant ranges from 	<p>Complied</p>
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		<p>2.00-3.00 kg/palm/year applied on the palm circle before fertilizer application. Repetition of Dolomite for 3 consecutive years is sufficient to improve soil reaction (soil pH). Dolomite has a dual role, in addition to be a soil repairer it also acts as Mg fertilizer.</p> <p>6. POME land application in the plantation, starting from choppy to steep hilly areas, is highly recommended. The application is gradual and more evenly distributed in the application area, will have a good impact on the soil and the surrounding environment.</p> <p>7. The use of neutral fertilizers such as Urea (N sources), RP (P sources), KCl (K sources), and dolomite (Mg sources) or NPK-compound fertilizers with neutral raw materials, preferably slow release, are highly recommended.</p> <p>Technical cultivation and harvesting of FFB must be carried out in accordance with large plantation principles include optimization of pruning, cleaning of crop circle from weeds and woods, controlling weeds in the fields, controlling pests and diseases, harvesting correctly (including obeying crop rotation, discipline in FFB quality, collecting loose fruit on the circle and those in midrib, and there shall be no delay in FFB delivery to the palm oil mill.</p> <p>Semi detail soil map, scale 1:80,000 indicating the marginal land potentially identified for area with slope of 15-30%.</p> <table border="1" data-bbox="1131 1082 1841 1332"> <thead> <tr> <th>Soil Type</th> <th>Slope (%)</th> <th>Ha</th> </tr> </thead> <tbody> <tr> <td>Typic Hapludults</td> <td>8-15</td> <td>4.037</td> </tr> <tr> <td>Typic Hapludults</td> <td>15-30</td> <td>1.944</td> </tr> <tr> <td>Typic Endoaquult</td> <td>0-8</td> <td>1.359</td> </tr> <tr> <td>Total</td> <td></td> <td>7.340</td> </tr> </tbody> </table>	Soil Type	Slope (%)	Ha	Typic Hapludults	8-15	4.037	Typic Hapludults	15-30	1.944	Typic Endoaquult	0-8	1.359	Total		7.340	
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<p>7.6.2</p>	<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>PT. KAL and PT BSMJ refers to Operational Best Practices "Persiapan Lahan No.MN.FR.COP.OPA.PLH" – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required.</p> <p>Based on field visit to Block A47 Afdeling II PT KAL and Block L46 Afdeling I PT BSMJ revealed that there is no marginal/fragile soil and the area was on slope 5-10%.</p>	<p>Complied</p>												
<p>7.6.3</p>	<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 KAL</p> <p>Soil survey as mentioned in the SOP "Prosedur Layanan Survey Tanah" rev.0 has mentioned in the point 6.1.6 that the interval of Soil Survey conducted every 5 (five) year.</p> <p>PT KAL demonstrated topographic map for KAL Estate, scale 1:80,000. From the topographic map, the plantation was located in area with slope 0-8%, 8-15% and 15-30%.</p> <p>PT. Ketapang Agro Lestari engaged PT Panca Surya Garden laboratory for soil test and demonstrate Soil Test Result "Hasil Pengujian Tanah No.10/R&D/PSG/SOILSURVEY/IX/2019 dated sample 07 October 2019.</p>	<p>Complied</p>												

		<p>PT BSMJ</p> <p>PT BSMJ demonstrated topographic map for BSMJ Estate, scale 1:65,000. From the topographic map, the plantation was located in area with slope 2-8% and 15-30%.</p> <p>PT. Ketapang Agro Lestari engaged PT Panca Surya Garden laboratory for soil test and demonstrate Soil Test Result "Hasil Pengujian Tanah No.02/R&D/PSG/SOILSURVEY/XII/2021 dated sample 23 December 2021.</p>	
<p>Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.</p>			
<p>7.7.1</p>	<p>(C) No new planting on peatlands, regardless of depth, after 15 November 2018, in existing plantation areas, as well as in new development areas.</p> <p>- Critical (Major) compliance -</p>	<p>PT KAL</p> <p>Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL" on 9 October 2019 was available soil map in scale 1:80000. The dominant soil type consists of <i>Typic Hapludults</i> and <i>Typic Endoaquults</i>. Based on the report there is no peat and fragile soil identified in Ketapang Agro Lestari Estate.</p> <p>PT BSMJ</p> <p>PT. Borneosurya Mining Jaya refers to "Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01" – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Borneosurya Mining Jaya PT. BSMJ" in December 2021 was available soil map in scale</p>	<p>Complied</p>

		1:65000. The dominant soil type consists of <i>Typic Dystrudepts</i> . Based on the report there is no peat and fragile soil identified in BSMJ Estate.	
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 -	<p>PT KAL</p> <p>Soil type analysis based on soil survey by “Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL” on 9 October 2019 was available soil map in scale 1:80000. The dominant soil type consists of <i>Typic Hapludults</i> and <i>Typic Endoaquidt</i>. Based on the report there is no peat and fragile soil identified in Ketapang Agro Lestari Estate.</p> <p>PT BSMJ</p> <p>PT. Borneosurya Mining Jaya refers to “Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01” – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>Soil type analysis based on soil survey by “Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Borneosurya Mining Jaya PT. BSMJ” in December 2021 was available soil map in scale 1:65000. The dominant soil type consists of <i>Typic Dystrudepts</i>. Based on the report there is no peat and fragile soil identified in BSMJ Estate.</p>	Complied
<p>PROCEDURAL NOTE: Maps and other documentation for peatlands are provided, prepared and shared according to the RSPO Working Group (Peatland Working Group / PLWG) audit guide (See Procedural Notes for Indicator 7.7.5 below).</p>			
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	<p>PT KAL</p> <p>Soil type analysis based on soil survey by “Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari</p>	Not Applicable

		<p>PT. KAL” on 9 October 2019 was available soil map in scale 1:80000. The dominant soil type consists of <i>Typic Hapludults</i> and <i>Typic Endoaquults</i>. Based on the report there is no peat and fragile soil identified in Ketapang Agro Lestari Estate.</p> <p>PT BSMJ</p> <p>PT. Borneosurya Mining Jaya refers to “Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01” – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>Soil type analysis based on soil survey by “Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Borneosurya Mining Jaya PT. BSMJ” in December 2021 was available soil map in scale 1:65000. The dominant soil type consists of <i>Typic Dystrudepts</i>. Based on the report there is no peat and fragile soil identified in BSMJ Estate.</p>	
7.7.4	<p>(C) Availability of implementation evidence of the water and land cover management program.</p> <p>- Critical (Major) compliance -</p>	<p>PT KAL</p> <p>Soil type analysis based on soil survey by “Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL” on 9 October 2019 was available soil map in scale 1:80000. The dominant soil type consists of <i>Typic Hapludults</i> and <i>Typic Endoaquults</i>. Based on the report there is no peat and fragile soil identified in Ketapang Agro Lestari Estate.</p> <p>PT BSMJ</p>	Not Applicable

		<p>PT. Borneosurya Mining Jaya refers to “Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01” – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>Soil type analysis based on soil survey by “Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Borneosurya Mining Jaya PT. BSMJ” in December 2021 was available soil map in scale 1:65000. The dominant soil type consists of <i>Typic Dystrudepts</i>. Based on the report there is no peat and fragile soil identified in BSMJ Estate.</p>	
<p>7.7.5</p>	<p>(C) Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the provisions of the RSPO Drainability Assessment Procedure) before replanting. The results of the assessment are used to determine the period of replanting to be carried out, as well as to gradually replace 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>PT KAL</p> <p>Soil type analysis based on soil survey by “Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL” on 9 October 2019 was available soil map in scale 1:80000. The dominant soil type consists of <i>Typic Hapludults</i> and <i>Typic Endoaquilt</i>. Based on the report there is no peat and fragile soil identified in Ketapang Agro Lestari Estate.</p> <p>PT BSMJ</p> <p>PT. Borneosurya Mining Jaya refers to “Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01” – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p>	<p>Not Applicable</p>

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		<p>Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Borneosurya Mining Jaya PT. BSMJ" in December 2021 was available soil map in scale 1:65000. The dominant soil type consists of <i>Typic Dystrudepts</i>. Based on the report there is no peat and fragile soil identified in BSMJ Estate.</p>	
<p>PROCEDURAL NOTE: For 7.7.5: Detailed information on the RSPO Drainability Assessment Guide along with related concepts and detailed actions is contained in the Guidelines currently being adjusted / tested by the RSPO Working Group on Peatlands (Peatland Working Group / PLWG). The final version must obtain PLWG approval in January 2019 and will include additional Guide on the steps to be followed after deciding not to replant and the consequences for other stakeholders, farmers, local communities, and the unit of certification concerned. It is recommended that the trial methodology period is proposed to be extended for 12 months for all relevant management units (ie management units that have plantations on peat) to utilize the methodology and provide input to PLWG so that existing procedures can be further refined as needed before January 2020. The unit of certification has the option to delay replanting until the issuance of the revised Guidelines for the guidelines. Additional guidance for alternative commodity crops and rehabilitation of natural vegetation will be regulated by the PLWG.</p>			
<p>7.7.6</p>	<p>(C) All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019). - Critical (Major) compliance -</p>	<p>PT KAL Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL" on 9 October 2019 was available soil map in scale 1:80000. The dominant soil type consists of <i>Typic Hapludults</i> and <i>Typic Endoaquults</i>. Based on the report there is no peat and fragile soil identified in Ketapang Agro Lestari Estate.</p> <p>PT BSMJ PT. Borneosurya Mining Jaya refers to "Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01" – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p>	<p>Not Applicable</p>

		<p>Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Borneosurya Mining Jaya PT. BSMJ" in December 2021 was available soil map in scale 1:65000. The dominant soil type consists of <i>Typic Dystrudepts</i>. Based on the report there is no peat and fragile soil identified in BSMJ Estate.</p>	
<p>7.7.7</p>	<p>(C) All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines.</p> <p>- Critical (Major) compliance -</p>	<p>PT KAL</p> <p>Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL" on 9 October 2019 was available soil map in scale 1:80000. The dominant soil type consists of <i>Typic Hapludults</i> and <i>Typic Endoaquidt</i>. Based on the report there is no peat and fragile soil identified in Ketapang Agro Lestari Estate.</p> <p>PT BSMJ</p> <p>PT. Borneosurya Mining Jaya refers to "Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01" – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Borneosurya Mining Jaya PT. BSMJ" in December 2021 was available soil map in scale 1:65000. The dominant soil type consists of <i>Typic Dystrudepts</i>. Based on the report there is no peat and fragile soil identified in BSMJ Estate.</p>	<p>Not Applicable</p>
<p>Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.</p>			

<p>7.8.1</p>	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <ul style="list-style-type: none"> - Minor compliance - <p>7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p>	<p>The company has SOPs for identification, management and maintenance of water sources and quality which are outlined in:</p> <ul style="list-style-type: none"> - "SOP Pemantauan Lingkungan FR.EMS.MME Rev.2 tanggal 19 November 2018". Describes the process of monitoring surface water quality to determine the effectiveness of environmental management on surface water conditions. Surface water being monitored includes: river water, sea water, elephant moats, canals, etc. Observations are made every 6 (six) months. - "SOP Identifikasi, Pengelolaan dan Pemantauan Nilai Konservasi Tinggi (NKT) Nomor: FR.EAC.IMM, Rev. 02 tanggal 12 Januari 2015". Describes the types of high conservation value areas including water sources and riparian areas, identification of high conservation value areas and their management and monitoring. Water sources are categorized as HCV 4. Its management aims to ensure the continuity of the provision of various key environmental services that can logically be affected by land use in a landscape. <p>The Company has a water management document, both in the estate and mill. Monitoring the implementation of water management has been implemented on a regular basis, such as surface water quality monitoring each semester at Kalundang river (upstream and downstream) are available in the report of RKL/RPL. Company has analysed water quality each semester to ensure the compliance against national law.</p> <ul style="list-style-type: none"> - Water suppliers: The water supply is sufficient. Water quality regularly tested, latest on 7 December 2022 based on Lab report No. 013/LHU/LAB.A/XII/2022. - Surface water analysis Certificate No. 097/LHU/LAB.A/X/2022 dated 20 October 2022 - Water suppliers: The water supply is sufficient. Water quality 	<p>Complied</p>
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		<p>regularly tested, latest on 18 October based on Lab report No. 005/FPPS/LAB.A/X/2022.</p> <ul style="list-style-type: none"> - Surface water analysis Certificate No. 101/LHU/LAB.A/X/2022 dated 20 October 2022 <p>Non conformances :</p> <p>Management of water resources by the company is not carried out consistently and thoroughly.</p> <p>Based on the results of interviews with fertilizer workers in the BSMJ estate, it is known that PPE and work tools for fertilization workers are taken, washed, and stored at home. This raises the risk of contamination of water sources (environment).</p>	
	<p>7.8.1b Workers have adequate access to clean water.</p>	<p>Company provide the clean water for workers at housing area with clean water from Mill for Mill workers Housing. Regular water analysis was performed to monitor the water quality in mill.</p> <p>Interview with workers during onsite audit confirmed that they have adequate access to clean water provide by company.</p>	
<p>7.8.2</p>	<p>(C) Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before replanting, in accordance with the "RSPO Manual on BMPs for the management and rehabilitation of riparian reserves" (April 2017) or Simplified Guide Management and Rehabilitation of Riparian Reserves (2018).</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p><u>PT Ketapang Agro Lestari</u></p> <p>PT KAL has conducted HCV assessment cooperated with Environmental consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia on 6 – 13 July 2011. Based on HCV assessment, identified HCV area as below:</p> <ul style="list-style-type: none"> - HCV 1: Areas that contain an important biodiversity <ul style="list-style-type: none"> ✓ Riparian of Tuang river 518.48 ha ✓ Riparian of Kiaq river 45.36 ha ✓ Secondary forest Penawang 100 ha ✓ Water spring Penawang 12.6 ha 	<p>Complied</p>

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		<ul style="list-style-type: none"> - HCV 2: Landscape areas that are important for natural ecological dynamics <ul style="list-style-type: none"> ✓ Secondary forest Penawang 100 ha - HCV 4: Areas that provide natural environmental services <ul style="list-style-type: none"> ✓ Riparian of Tuang river 518.48 ha ✓ Riparian of Kiaq river 45.36 ha ✓ Secondary forest Penawang 100 ha ✓ Water spring Penawang 12.6 ha - HCV 5: Local Community Basic Needs) <ul style="list-style-type: none"> ✓ Lendian Secondary Forest 415.5 ha - HCV 6: Traditional Cultural Identity <ul style="list-style-type: none"> ✓ Cemetry of community Penawang 1.00 ha ✓ Cemetry of community Lendian 0.03 ha ✓ Cemetry of community Tendiq 0.50 ha <p>HCV area identified totally 992.94 ha. The HCV area identification was based on permit location or Izin Lokasi of PT KAL No. 525.26/K.941a/2010, 22 November 2010 with coverage area of 15,025 ha. PT KAL has obtained land title of HGU in 2019 with total area of 7,340.0313 Ha (consist of Plasma 1,474.3261 ha and nucleus plantation 5,865.7052). PT KAL has overlay the HCV area identified with HGU area and the HCV area within HGU was 287 ha. HCS identified in HGU PT KAL was 649.32 ha.</p> <p><u>PT Borneo Surya Mining Jaya</u></p> <p>PT BSMJ has conducted HCV assessment cooperated with Environmental consultant Fakultas Kehutanan Institut Pertanian Bogor on 26 April 2012 – 06 May 2012. Based on HCV assessment, identified HCV area as below:</p>	
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		<ul style="list-style-type: none"> - HCV 1: Areas that contain an important biodiversity <ul style="list-style-type: none"> ✓ Riparian of Ohong river 117.90 ha ✓ Lembonah forest conservation 25 ha - HCV 4: Areas that provide natural environmental services <ul style="list-style-type: none"> ✓ Riparian of Kelawit river 9.62 ha ✓ Riparian of Nayan river 95.16 ha ✓ Itiq Mantikg & Gunung Eteq 12.56 ha - HCV 5: Local Community Basic Needs) <ul style="list-style-type: none"> ✓ Muara Tae Forest 100 ha ✓ Public Cemetry of Kampung Pentat 0.15 ha ✓ Lembong Muara Konot 1.00 ha - HCV 6: Traditional Cultural Identity <ul style="list-style-type: none"> ✓ Cemetry of Jenggawan 0.005 ha ✓ Cemetry of community Lembonag 1 0.25 ha ✓ Cemetry of community Lembonah 2 1.00 ha <p>HCV area identified totally 379.21 ha. The HCV área identification was based on permit location or Izin Lokasi of PT BSMJ with coverage area of 11,210 ha. PT BSMJ has obtained land title of HGU in 2019 with total área of 4,345.19 Ha PT BSMJ has overlay the HCV area identified with HGU area and the HCV área within HGU was 665.69ha. HCS identified in HGU PT BSMJ was 665.69ha.</p>	
7.8.3	<p>Mill effluent is managed according to applicable regulations. The quality of mill effluent discharged, especially BOD (Biochemical Oxygen Demand) is monitored in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>PT KAL has an effluent treatment system (WWTP), which consists of Colling Pond, Primary Anaerobic pond, Secondary Anaerobic pond, Acidification pond, and Buffering pond.</p> <p>PT KAL does not discharge wastewater into water bodies, but it is used for land application. PT KAL has obtained permit for land application according to "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan</p>	Complied

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		<p>terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 666.3/1361/DPMPSTP-TU/XII/2018 Tentang Izin Pemanfaatan Air Limbah Industri Minyak Sawit Ke Tanah Perkebunan Kelapa Sawit (Land Application) atas nama PT ketapan Agro Lestari Lokasi di Kecamatan Siluq Ngurai Kabupaten Kutai Barat Provinsi Kalimantan Timur” dated 11 December 2018, valid until 11 December 2021 and has been extended. Land application area covering 203.04 ha.</p> <p>As required by permit, Mill conducts monthly check on discharged effluent in cooperation with accredited Laboratory (PT Global Environment Laboratory). According to recent testing result, all parameter of applied effluent has met the applicable threshold of KepMenLH No. 29 Tahun 2003.</p> <p>Scope extension PT BSMJ</p> <p>There are no POM in PT BSMJ so this indicator not applicable</p>	
7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	<p>The company has Surface Water Permit as per Decree Letter of Minister of Public Works and Public Housing of the Republic Indonesia No. 910/KPTS/M/2021 dated 26 July 2021 related “<i>Pemberian Izin Pengusahaan Sumberdaya Air</i>” PT Ketapang Agro Lestari – Ketapang AGro Lestari POM at Tuang River is 18.014 M3/month.</p> <p>The unit of certification has water usage per ton FFB processing budget year 2022 is 0,9 m3/ton FFB. Based on water usage monitoring for period January – December 2022 sighted that below of budget (0.8 m3/ton FFB).</p> <p>Scope extension PT BSMJ</p> <p>There are no POM in PT BSMJ so this indicator not applicable</p>	Complied
Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised			
7.9.1	<p>Plans to increase the efficiency of fossil fuel use and to optimize renewable energy are available, monitored and documented.</p>	<p>PT KAL has prepared the program for improving efficiency of the use of fossil fuels and to optimize renewable energy under “Program Manajemen Lingkungan” year 2022/2023. To improving efficiency of the</p>	Complied

	<p>- Minor compliance -</p>	<p>use of fossil fuels such monitoring on use of fossil fuels. Fossil fuel records was maintenance and the trends shown. Energy use records include accurate measurements of renewable energy use per ton of FFB processed. All the shell and fiber are consumed internally as boiler fuel. Fossil fuel usage is recorded for operational purpose, including the efficiency analysis.</p>	
<p>Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.</p>			
<p>7.10.1</p>	<p>(C) GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the PalmGHG calculator, and reported publicly.</p> <p>- Critical (Major) compliance -</p>	<p>PT KAL and PT BSMJ has established "SOP Mitigasi Gas Rumah Kaca "FR.CSM.GRK" Rev. 2, dated 26 December 2018". Identification of GHG emission has been conducted by Palm Oil Mill and Estate, emission identified are covering: usage of anorganic fertilizer, pesticide, fossil fuel usage, and POME.</p> <p>Based on Significant pollution and GHG emission was identified, for estates comes from using of pesticides, action plan to reducing pesticide was made such as program of integrated pest control where minimize to use chemical/pesticides.</p> <p>The Certificate Holder has Strategic and Mitigation Plan to reduce GHG emission, in example as follow:</p> <ol style="list-style-type: none"> 1. Sector: Plantation operation. <ul style="list-style-type: none"> - Identification of Emission Sources: Land Clearing and Planting (Land Use Change). - Activities: Land Clearing. - Potential Mitigation Options: <ul style="list-style-type: none"> • Adopted Zero Burning Land Clearing methods • No Land Clearing in areas that identified as HCV area • Keep the HCV area as Carbon Stock/sequestration 	<p>Complied</p>

		<ul style="list-style-type: none"> • Periodically inspection and patrol to avoid HCV disturbance and land fire ✓ Activities: Fertilizing/Manuring ✓ Potential Mitigation Options: <ul style="list-style-type: none"> • Effective fertilizing based on dosages and recommendation from Agronomy Department • No Fertilizing on Rainy • No Fertilizing on Riparian Zone • Socialization to Worker the policy of Fertilizing in Company <p>The results of document verification and field visits, it is known that the company has made another efforts in reducing GHG emissions, such as:</p> <ul style="list-style-type: none"> - Has installed a dust collector to catch dust or particles flying in the air and also has monitored the air quality carried out by conducting air quality testing and reported every semester contained in the UKL-UPL report. - The use of fiber and shells as a boiler fuel to minimize the fossil fuel usage. - Utilization of waste water for Land applications to minimize the methane emission. - Utilization of EFB for composting to minimize the anorganic/chemical fertilizer usage. <p>PT KAL and BSMJ has conducted monitoring of emission, and then calculate it using RSPO PalmGHG Calculator Version 4. The monitoring and calculation covering estate, smallholder and mill operation. Emission reduction has achieved.</p> <p>There was available result of monitoring and calculation of pollutant and emission using Palm GHG Calculator.</p>	
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<p>7.10.2</p>	<p>(C) Since 2014, an estimate of carbon stocks in the proposed development area has been carried out along with potential sources of emissions that can occur directly as a result of the development and plans to minimize these emissions are prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	<p>HCV assessment has been conducted since July 2011 and 2012 for PT KAL and PT BSMJ as above. HCV assessment conducted by environmental consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia (PT KAL) and Fakultas Kehutanan IPB (PT BSMJ) according to HCV toolkit; HCV assessment has include the stakeholder consultation</p> <p>HCS assessment for PT KAL and PT BSMJ has been conducted on February 2016 cooperated with Independent Environmental Consultant PT Ata Marie. HCS assessment also includes stakeholder consultation with surrounding community of lendien Liang Nayaq and Penawang on 26 – 31 May 2016 (PT KAL) and community of Muara Ponaq, Muara Tae and Lemponah village on 29 May – 5 June 2016.</p> <p><u>PT KAL</u></p> <p>In general, the forest in the study area has changed due to logging activities, and therefore the amount of carbon in the study area is relatively low. Based on Patch analysis, recommended to conserve the High Priority Patch with area of 784 ha and total potentially HCS to be conserve was 1,379 ha. PT KAL has overlay the HCS area identified with HGU area and the HCS area within HGU was 649.33 ha. Total area conservation in HGU PT KAL both HCV and HCS was 936.33 ha. The HCV and HCS assessment has taken into account wider landscape- level consideration.</p> <p><u>PT BSMJ</u></p> <p>In general, the forest in the study area has changed due to logging activities, and therefore the amount of carbon in the study area is relatively low. Based on Patch analysis, recommended to conserve the High Priority Patch with area of 1,518 ha potentially HCS to be conserve (according to land permit boundary). All HCS potential is Young regeneration Forest. PT BSMJ has overlay the HCS area identified with HGU area and the HCS area within HGU was 665.69ha. Total area</p>	<p>Complied</p>
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		conservation in HGU PT BSMJ both HCV and HCS was 665.69ha . The HCV and HCS assessment has taken into account wider landscape- level consideration.	
7.10.3	<p>(C) Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	<p>PT KAL and PT BSMJ has identify other significant pollutant identification results as per "Evaluasi Aspek – Dampak Lingkungan" updated on January 2023.</p> <p>The Certificate Holder has implemented and monitored a plan to reduce pollutant and emission. Emission, particulate, and noise from boiler and generator are tested and monitored every six month. Records of all monitoring are kept and documented. According to record of emission and particulate monitoring shown that all parameter analyzed were met with the threshold/standard.</p>	Complied
<p>Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.</p>			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	<p>PT KAL has establish SOP for Land Clearing MN.FR.COP.OPA-PLH revision 1 dated 1 June 2013 "Land Preparation". The SOP explains that land clearing is accompanied by a detailed master plan. The master plan is used as a basic part of plantation development planning, including determining the location of seedlings, planting area, infrastructure, housing "emplacement", mill location, and other uses along with the implementation time.</p> <p>Land preparation using zero burning technique as stated in point 6.7.d "The company's commitment is to apply the zero burning method", namely land clearing of plantations without burning.</p> <p>The procedure has established a land clearing method that is adapted to the conditions of the area.</p> <p>According to sampled of Land clearing contract "SPK No. KAL/100/SPK/X-18/DIR-PLANT antara PT. KAL dengan PT Kharisma Anugrah Lestari tanggal 31 Oktober 2018" shown that land learing was performed without burning, consist of: Falling tree, stacking, terraces,</p>	Complied

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		road construction, trench construction, bridge construction and construction of culverts covering an area of 346 hectares. According to Minutes of work Inspection of land celaring PT. KAL as per "Berita Acara Pemeriksaan Pekerjaan Pembukaan Lahan Kebun PT. KAL" shown that there is no burning in the activity of land clearing.	
7.11.2	The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification. - Minor compliance -	New planting has been done mechanically, consist of: falling tree, chipping by excavator, terracing by excavator, digging, road construction, trench construction, bridge construction and construction of culverts, planting LCC and planting oil palm. Based on field visit to Ketapang Agro Lestari Estate and BorneoSurya Mining Jaya Estate confirmed that the land preparation is using mechanical method. No any open burning was noted for land preparation. It can also demonstrated in the agreement contract between company and subcontractor that all activity of replanting is performed manual and mechanically.	Complied
7.11.3	The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures. - Minor compliance -	The policy has communicated to all smallholder and local community to engages stakeholders in adjacent locations for fire prevention and control measures. Based on field visit to Ketapang Agro Lestari Estate and BorneoSurya Mining Jaya Estate confirmed that the land preparation is using mechanical method. No any open burning was noted for land preparation. It can also demonstrated in the agreement contract between company and subcontractor that all activity of replanting is performed manual and mechanically.	Complied
<p>Criteria 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.</p>			
<p>PROCEDURAL NOTE for 7.12:</p>			

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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.

7.12.1	<p>(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCV or HCS forests.</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 Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has conducted the NPP process before conducting the new planting. NPP has been conducted since 2012 by TUV Nord.</p> <p>NPP Verification statement and assessment has been published by RSPO from 30 March 2012 to 29 April 2012 for PT Ketapang Agro Lestari and 19 September 2012 to 18 September 2012 for PT Borneo Surya Mining Jaya. There is no comment from any stakeholder since the NPP assessment published on RSPO website https://www.rspo.org/certification/new-planting-procedure/public-consultations/first-resources-ltd-pt.-ketapang-agro-lestari-new-planting-assessment-call-for-comments</p> <p>According to NPP Verification statement made by TUV Nord "The AMDAL, HCV and SIA assessment report and management plan has been checked and verified by TUV Nord auditors through desktop study and verification of all related documents. TUV Nord auditors confirmed that the assessment and plan are comprehensive, professional and compliant of RSPO principles, criteria and indicators.</p>	Complied
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		<p>There is no primary forest, HCV and HCS are cultivated for oil palm plantation. PT KAL has conducted the HCV assessment since 2011 and PT Borneo Surya Mining Jaya on May 2012; HCS study for PT KAL and PT BSMJ was conducted on 2015 – 2016 by Independent Consultant Ata Marie.</p>	
<p>7.12.2</p>	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows: - Critical (Major) compliance - 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><u>PT Ketapang Agro Lestari</u> PT KAL has conducted HCV assessment cooperated with Environmental consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia on 6 – 13 July 2011. Based on HCV assessment, identified HCV area as below:</p> <ul style="list-style-type: none"> - HCV 1: Areas that contain an important biodiversity <ul style="list-style-type: none"> ✓ Riparian of Tuang river 518.48 ha ✓ Riparian of Kiaq river 45.36 ha ✓ Secondary forest Penawang 100 ha ✓ Water spring Penawang 12.6 ha - HCV 2: Landscape areas that are important for natural ecological dynamics <ul style="list-style-type: none"> ✓ Secondary forest Penawang 100 ha - HCV 4: Areas that provide natural environmental services <ul style="list-style-type: none"> ✓ Riparian of Tuang river 518.48 ha ✓ Riparian of Kiaq river 45.36 ha ✓ Secondary forest Penawang 100 ha ✓ Water spring Penawang 12.6 ha - HCV 5: Local Community Basic Needs) <ul style="list-style-type: none"> ✓ Lendian Secondary Forest 415.5 ha - HCV 6: Traditional Cultural Identity <ul style="list-style-type: none"> ✓ Cemetry of community Penawang 1.00 ha 	<p>Complied</p>

		<ul style="list-style-type: none"> ✓ Cemetery of community Lendian 0.03 ha ✓ Cemetery of community Tendiq 0.50 ha <p>HCV area identified totally 992.94 ha. The HCV area identification was based on permit location or Izin Lokasi of PT KAL No. 525.26/K.941a/2010, 22 November 2010 with coverage area of 15,025 ha. PT KAL has obtained land title of HGU in 2019 with total area of 7,340.0313 Ha (consist of Plasma 1,474.3261 ha and nucleus plantation 5,865.7052). PT KAL has overlay the HCV area identified with HGU area and the HCV area within HGU was 287 ha. HCS identified in HGU PT KAL was 649.32 ha.</p> <p><u>PT Borneo Surya Mining Jaya</u></p> <p>PT BSMJ has conducted HCV assessment cooperated with Environmental consultant Fakultas Kehutanan Institut Pertanian Bogor on 26 April 2012 – 06 May 2012. Based on HCV assessment, identified HCV area as below:</p> <ul style="list-style-type: none"> - HCV 1: Areas that contain an important biodiversity <ul style="list-style-type: none"> ✓ Riparian of Ohong river 117.90 ha ✓ Lembonah forest conservation 25 ha - HCV 4: Areas that provide natural environmental services <ul style="list-style-type: none"> ✓ Riparian of Kelawit river 9.62 ha ✓ Riparian of Nayan river 95.16 ha ✓ Itiq Mantikg & Gunung Eteq 12.56 ha - HCV 5: Local Community Basic Needs) <ul style="list-style-type: none"> ✓ Muara Tae Forest 100 ha ✓ Public Cemetery of Kampung Pentat 0.15 ha ✓ Lembong Muara Konot 1.00 ha - HCV 6: Traditional Cultural Identity 	
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		<ul style="list-style-type: none"> ✓ Cemetery of Jenggawan 0.005 ha ✓ Cemetery of community Lembonag 1 0.25 ha ✓ Cemetery of community Lembonah 2 1.00 ha <p>HCV area identified totally 379.21 ha. The HCV area identification was based on permit location or Izin Lokasi of PT BSMJ with coverage area of 11,210 ha. PT BSMJ has obtained land title of HGU in 2019 with total area of 4,345.19 Ha PT BSMJ has overlay the HCV area identified with HGU area and the HCV area within HGU was 665.69ha. HCS identified in HGU PT BSMJ was 665.69ha.</p>	
	<p>7.12.2 b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the latest HCSA Toolkit and HCV-HCSA Assessment Manual that is applicable at the time of the assessment. This includes stakeholder consultation and take into account wider landscape- level consideration.</p>	<p>HCV assessment has been conducted since July 2011 and 2012 for PT KAL and PT BSMJ as above. HCV assessment conducted by environmental consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia (PT KAL) and Fakultas Kehutanan IPB (PT BSMJ) according to HCV toolkit; HCV assessment has include the stakehollder consultation</p> <p>HCS assessment for PT KAL and PT BSMJ has been conducted on February 2016 cooperated with Independent Environmental Consultant PT Ata Marie. HCS assessment also includes stakeholder consultation with surrounding community of lendian Liang Nayaq and Penawang on 26 – 31 May 2016 (PT KAL) and community of Muara Ponaq, Muara Tae and Lemponah village on 29 May – 5 June 2016.</p> <p><u>PT KAL</u></p> <p>In general, the forest in the study area has changed due to logging activities, and therefore the amount of carbon in the study area is relatively low. Based on Patch analysis, recommended to conserve the High Priority Patch with area of 784 ha and total potentially HCS to be conserve was 1,379 ha. PT KAL has overlay the HCS area identified with HGU area and the HCS area within HGU was 649.33 ha. Total area conservation in HGU PT KAL both HCV and HCS was 936.33 ha. The</p>	

		<p>HCV and HCS assessment has taken into account wider landscape- level consideration.</p> <p><u>PT BSMJ</u></p> <p>In general, the forest in the study area has changed due to logging activities, and therefore the amount of carbon in the study area is relatively low. Based on Patch analysis, recommended to conserve the High Priority Patch with area of 1,518 ha potentially HCS to be conserve (according to land permit boundary). All HCS potential is Young regeneration Forest. PT BSMJ has overlay the HCS area identified with HGU area and the HCS area within HGU was 365.88 ha. Total area conservation in HGU PT BSMJ both HCV and HCS was 679.54 ha. The HCV and HCS assessment has taken into account wider landscape- level consideration.</p>	
7.12.3	<p>(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	<p>Based on HCV and HCS assessment confirmed that there is no High Forest Cover Landscapes (HFCLs) identified in PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya. In general, the forest in the study area has changed due to logging activities, and therefore the amount of carbon in the study area is relatively low. Only secondary forest identified in area of HGU PT Ketapang Agro Lestari and Ypung Regeneration Forest in area of HGU PT Borneo Surya Mining Jaya.</p>	Complied
<p>PROCEDURAL NOTE for 7.12.3: Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.</p>			
7.12.4	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was</p>	<p>Based on HCV and HCS assessment confirmed that there is no peatland identified in area of PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya.</p> <p>PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has develop management and monitoring plan to protected and/or enhanced the HCV and HCS identified. Management and monitoring plan are included:</p>	Complied

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	<p>developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<ul style="list-style-type: none"> - Disseminate the results of the HCV Assessment which consists of Identification, Management and Monitoring to all employees, community and contractors - Make clear boundaries for HCV in the field according to the HCV map identified, make a prohibition/notice board e.g No cutting down trees, no hunting. - To rehabilitate damaged HCV areas, prepare tree species that can be used as rehabilitation plants by prioritizing local plants. - Land clearing in the plantation area with a Zero burning system (without burn) to prevent the HCV area from burning. - Apply fire risk control methods in HCV areas and land, including controlling weeds, setting up fire control towers and setting up fire control units, especially in fire prone areas. - If the local community will use Non-Timber Forest Products (NTFPs) in HCV areas (eg honey, rattan, meat, etc.), the company makes an agreement with the community to harvest Non-Timber Forest Products (NTFPs) in a sustainable manner according to the commodities used by the community. - For conflict prevention and mitigation, Management unit implements BMP or cooperates with BKSDA or other authorized agencies and/or competent institutions in handling animals. - Do not build roads, canals and other infrastructure in HCV. If HCVs are found, roads, canals and infrastructure must be closed by means of rehabilitation. - Maintaining water sources including inundation areas within HCVs or bordering HCVs in MUs that are important for animal life. - Environmentally friendly plant pest control (OPT) (Integrated Pest Management) in the plantation area. 	
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		<ul style="list-style-type: none"> - Fertilization and application of agricultural chemicals in the right dose, in the right way, at the right time, in the right type, and in the right location to prevent water pollution. - Carry out patrols in HCV areas. <p>HCV management and monitoring plan has been implemented by PT KAL and PT BSMJ; it was confirmed during field visit to HCV area.</p> <p>The management plan are reviewed once a year, latest review on December 2022 both PT KAL and PT BSMJ.</p> <p>Reports on the results of HCV and biodiversity management have been reported annually by PT KAL. The 2022 report has been submitted on December 2022 to the BKSDA of East Kalimantan Province in accordance with the "Handover Form" signed by the BKSDA and the seal of the BKSDA of East Kalimantan.</p>	
7.12.5	<p>Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<p>PT KAL and Pt BSMJ has a policy of Sustainable Palm Oil and has a procedure for FPIC.</p> <p>PT. Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has established the SOP "Prosedur Pembayaran Tali Asih Pembebasan Lahan atau Pembebasan Lahan dan perhitungannya" dated January 18, 2010. Based on NPP report assessment team concluded that PT. Ketapang Agro Lestari and Pt Borneo Surya Mining Jaya carried out land acquisition resolutions with prior community approval, based on information from the SEIA report and the Minutes of Meetings with the public on activities to increase public awareness.</p> <p>Evidence of FPIC process can be shown during audit, such as: socialization process, mapping process, land acquisition process including minutes of land acquisition and payment receipt for land acquisition.</p>	Complied

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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>PT Ketapang Agro Lestari has conduct the socialization of HCV and RTE species to surrounding community during stakeholder meeting on 28 January 2023 at Balai Desa Lendian Liang nayuq, 24 January at Penawang Village.</p> <p>PT Borneo Surya Mining Jaya has conduct the socialization of HCV and RTE species to surrounding community during stakeholder meeting on 30 January 2023 at Muara Ponaq Village, 26 January at Lemponah Village.</p> <p>Evidence of socialization can be shown as in Attendance list and minutes of socialization.</p> <p>Based on the results of interviews with representatives of the surrounding community, it can be proven that they understand and understand the importance of protecting the HCV area and the animals that live around their environment.</p> <p>Socialization to internal company employees is regularly carried out through employee morning apples by field assistants. Socialization was also carried out by the company's Sustainability team, most recently held on December14, 2022. The company also posted information boards and warnings regarding the protection of local protected areas, prohibition of hunting animals and destroying areas and other conservation campaigns.</p> <p>PT KAL - BSMJ also has a policy to prohibit illegal hunting including capture, harm, collect, trade, possess or kill the RTE species. Indiscipline sanction will be apply for the violation according to national law Undang Undang RI No.5 Tahun 1990 tentang Konservasi Sumber Daya Alam Hayati dan Ekosistemnya.</p>	Complied
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>The company has established "Conservation Management Plan" to manage and to monitor of RTE's. There was found RTEs such as: <i>Macaca fascicularis</i>, <i>Hylobates muelleri</i>, <i>Helarctos malayanus</i>, <i>Rusa unicolor</i> and</p>	Complied

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	<p>- Minor compliance -</p>	<p><i>Muntiacus muntjak, Anorhinus galeritus, Ictinaetus malayensis, Anthracoceros malayanus.</i></p> <p>Company has monitor the RTE species and HCV area regularly.</p> <p>Based on document "Laporan Kegiatan Pengelolaan dan Pemantauan Flora dan Fauna di Areal HCV PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya" for period January – Juny 2022 and July – December 2022, there is found and reported any RTE species (flora and fauna) within areas such as: <i>Macaca fascicularis, Callosciurus notatus, Hylobates muelleri Anorhinus galeritus, Ictinaetus malayensis, Anthracoceros malayanus.</i></p> <p>Outcomes of this monitoring are fed back into the management plan such as: enhancement of HCV awareness and socialization, conserving riparian area by prohibiting chemical application in riparian zone, HCV signboard maintenance.</p>	
<p>7.12.8</p>	<p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p> <p>- Critical (Major) compliance -</p>	<p>Remediation and Compensation Procedures (RaCP) was not applicable for PT KAL – BSMJ.</p> <p>PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has conducted the NPP process before conducting the new planting. NPP has been conducted since 2012 by TUV Nord.</p> <p>NPP Verification statement and assessment has been published by RSPO from 30 March 2012 to 29 April 2012 for PT Ketapang Agro Lestari and 19 September 2012 to 18 September 2012 for PT Borneo Surya Mining Jaya. There is no comment from any stakeholder since the NPP assessment published on RSPO website https://www.rspo.org/certification/new-planting-procedure/public-consultations/first-resources-ltd-pt.-ketapang-agro-lestari-new-planting-assessment-call-for-comments</p> <p>According to NPP Verification statement made by TUV Nord "The AMDAL, HCV and SIA assessment report and management plan has been checked and verified by TUV Nord auditors through desktop study</p>	<p>Complied</p>

		<p>and verification of all related documents. TUV Nord auditors confirmed that the assessment and plan are comprehensive, professional and compliant of RSPO principles, criteria and indicators.</p> <p>There is no primary forest, HCV and HCS are cultivated for oil palm plantation. PT KAL has conducted the HCV assessment since 2011 and PT Borneo Surya Mining Jaya on May 2012; HCS study for PT KAL and PT BSMJ was conducted on 2015 – 2016 by Independent Consultant Ata Marie.</p>	
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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2022 for Ketapang Agro Lestari 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 Ketapang Agro Lestari POM** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	1.82
PKO	1.82

Extraction	%
OER	25.25
KER	4.08

Production	t/yr
FFB Process	144,811.78
CPO Produced	36,563.42
PKO Produced	5,911.09

Land Use	Ha
OP Planted Area	8,644.94
OP Planted on peat	0.00
Conservation (forested)	1,615.86
Conservation (non-forested)	0.00
Total	10,260.8

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	104306.17	0.98	11760.66	0.36	0.00	0.00	116066.83	1.34
CO ₂ Emission from fertilizer	3669.33	0.03	598.11	0.02	0.00	0.00	4267.44	0.05
NO ₂ Emission	3459.29	0.03	517.41	0.02	0.00	0.00	3976.70	0.05
Fuel Consumption	2876.10	0.03	355.75	0.01	0.00	0.00	3231.86	0.04
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-58597.90	-0.55	-12292.91	-0.37	0.00	0.00	-70890.81	
Conservation Sequestration	-8586.15	-0.08	-3429.82	-0.10	0.00	0.00	-12015.97	
Total	47126.84	0.44	-2490.79	-0.08	2374.95	0.00	47011.00	

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	28385.56	0.20
Fuel Consumption	1739.67	0.01
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	30125.23	0.21

Summary of Kernel Crusher Emission and Credit (if applicable)

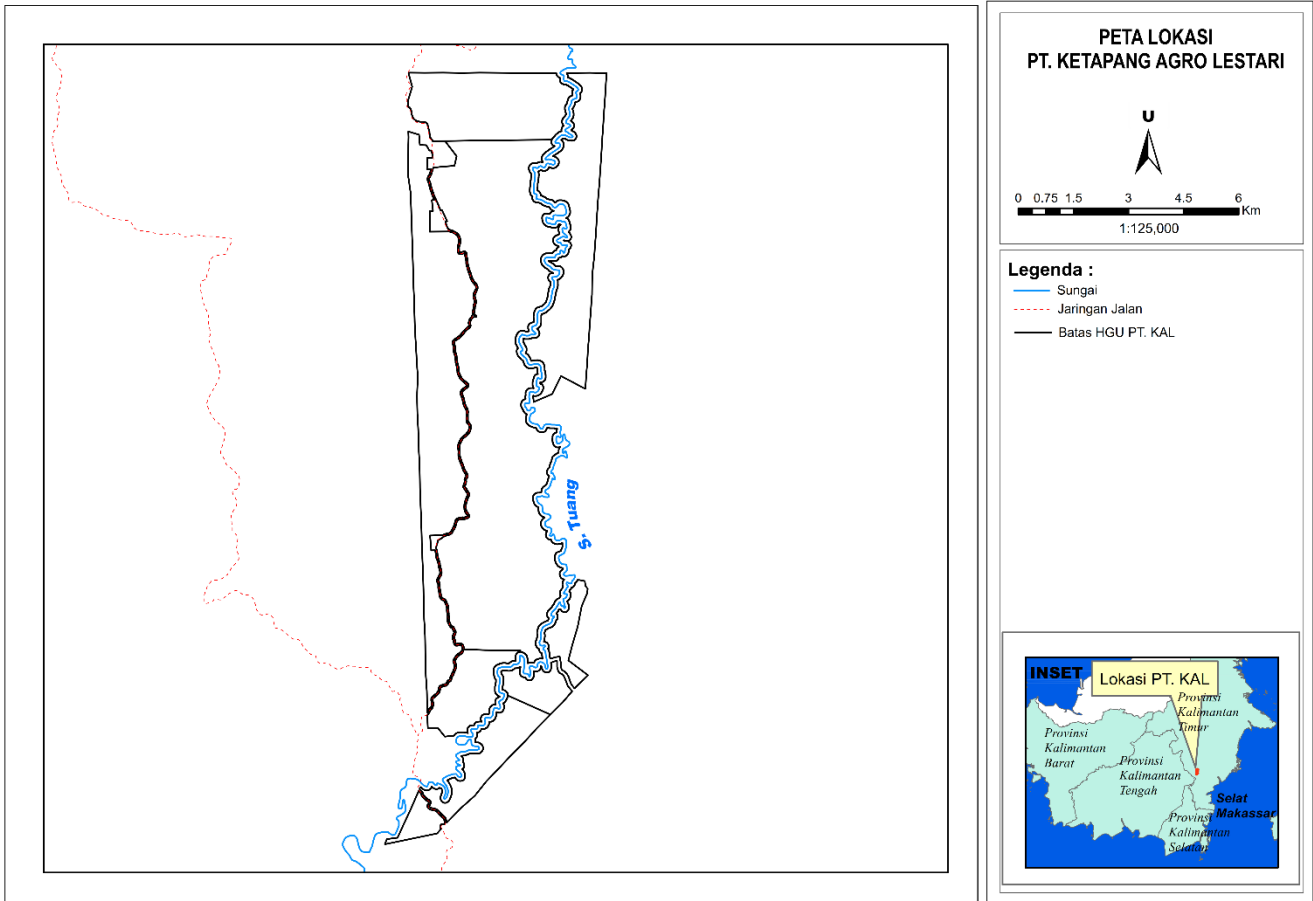
Emissions	tCO ₂ e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	0.00

*This mill has no kernel crusher operation.

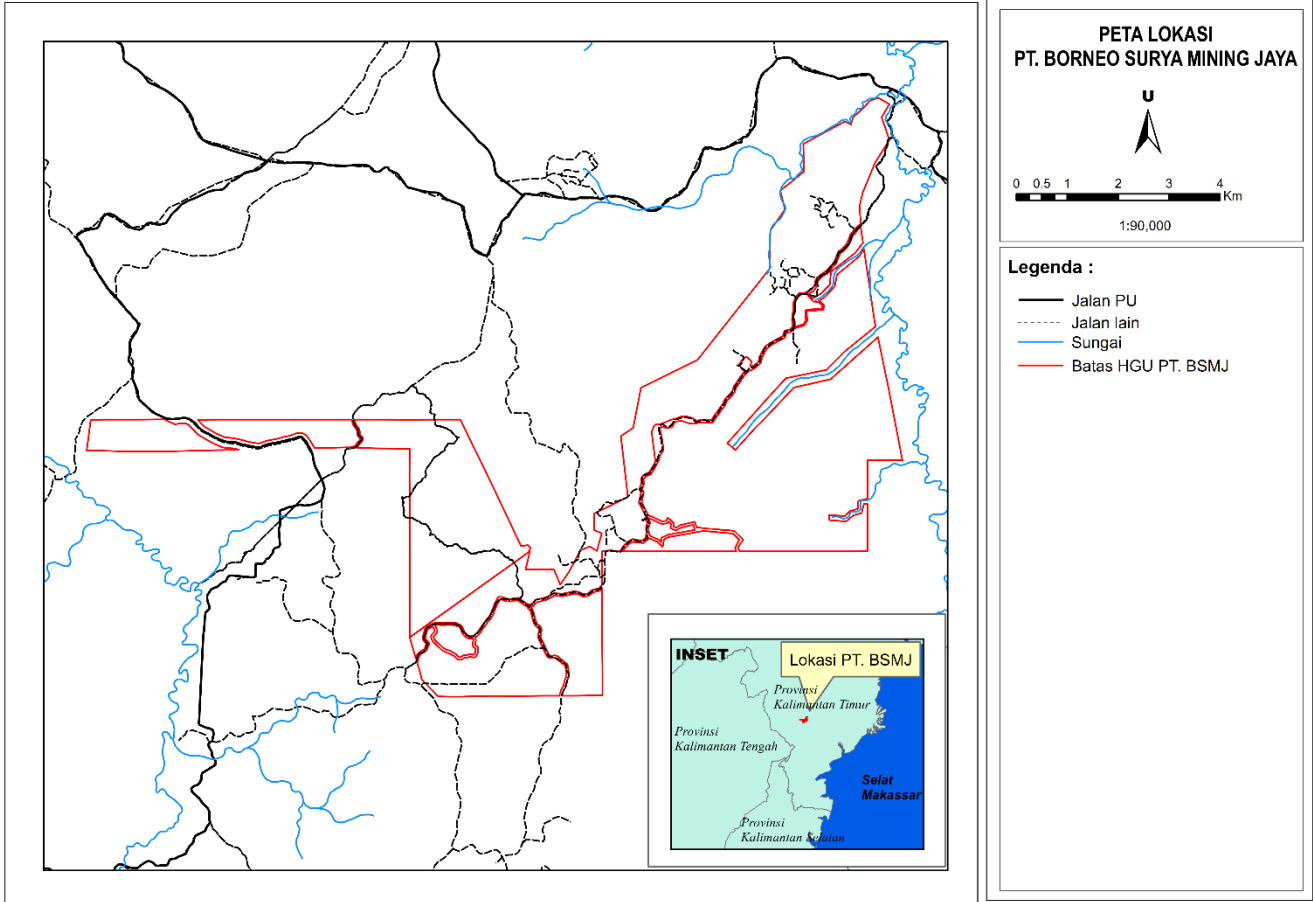
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic diversion (%)	100

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

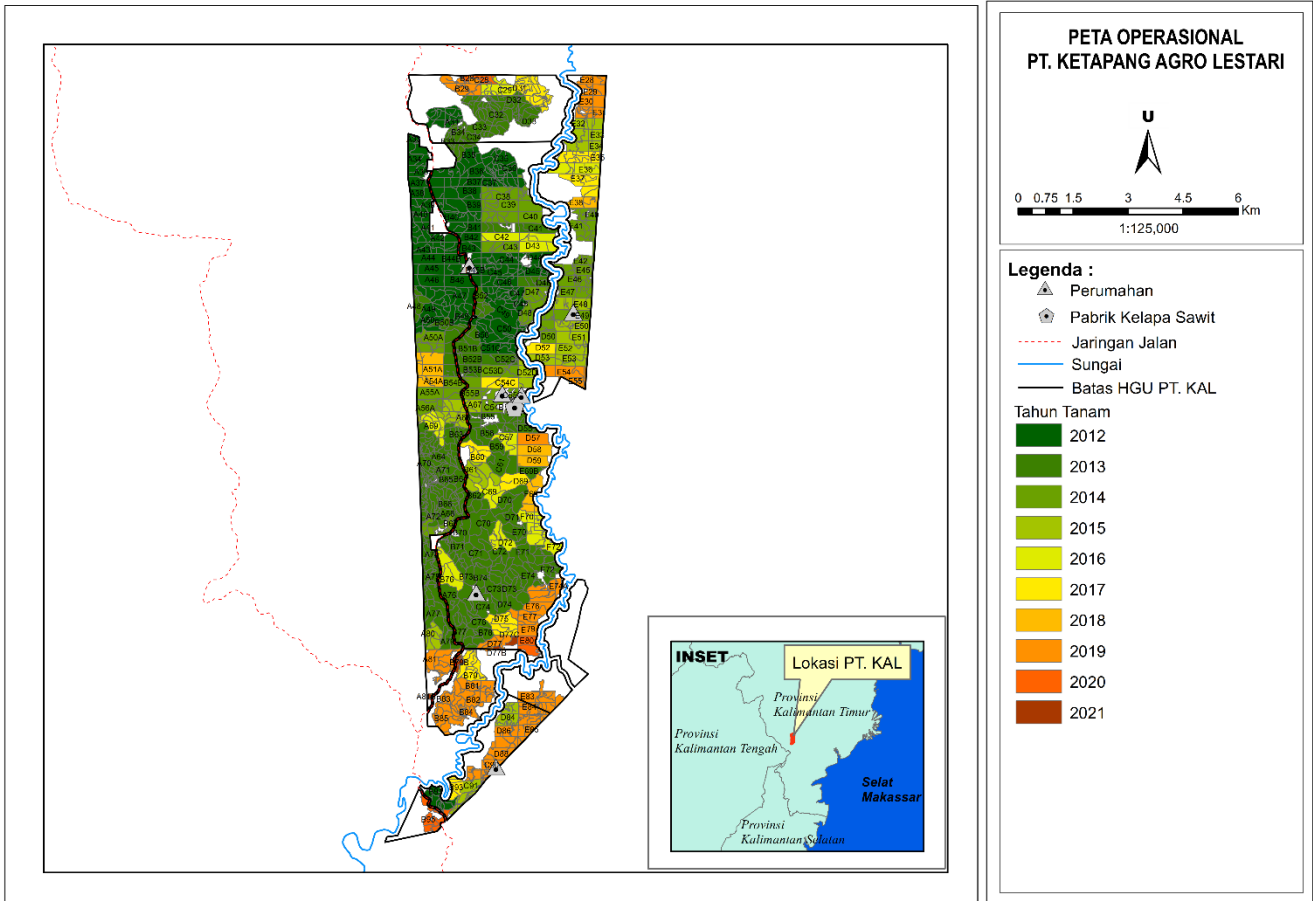
Appendix C: Location Map of Certification Unit and Supply bases



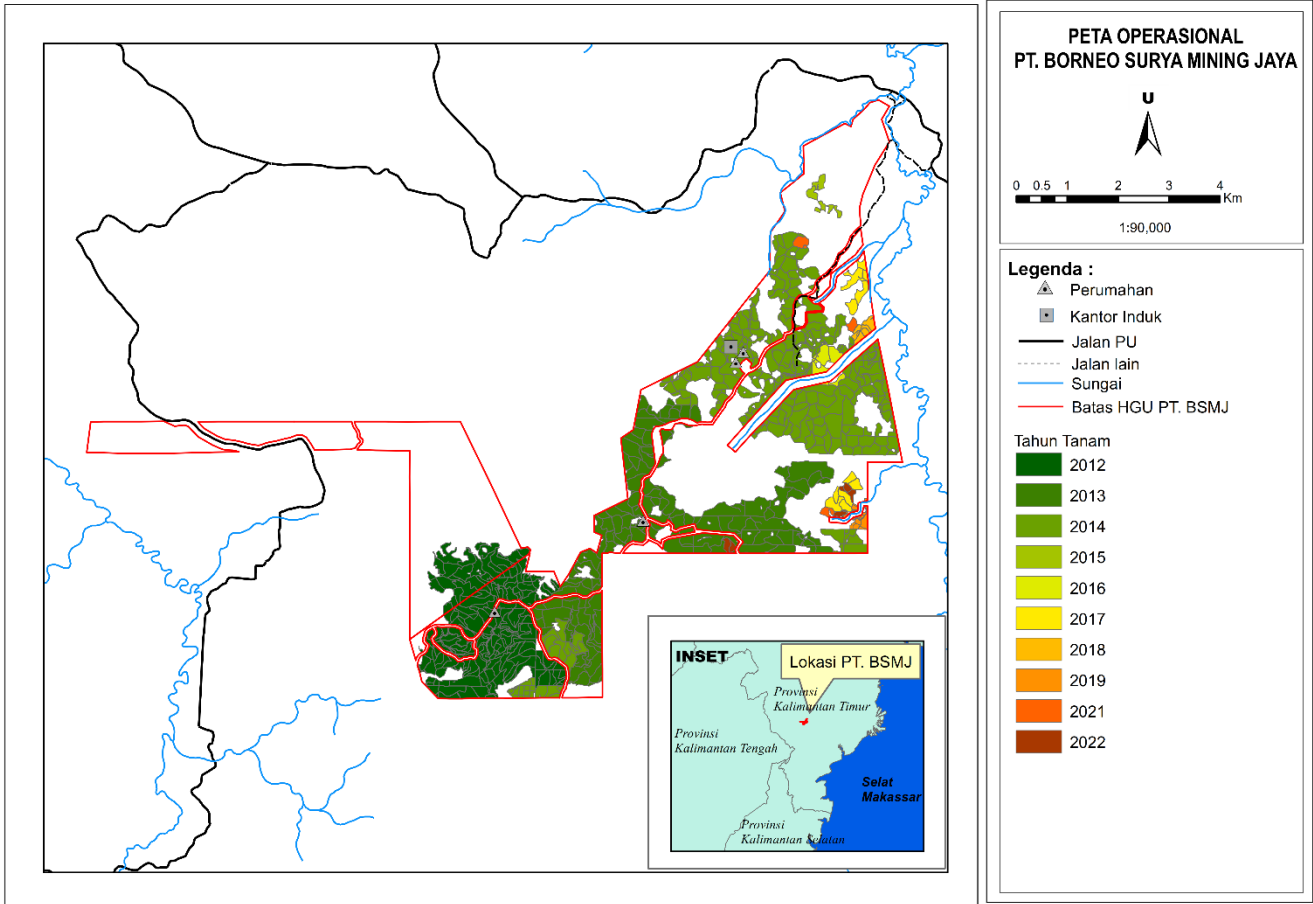
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Appendix D: Estate Field Map



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Appendix E: List of Smallholder Registered and/or sampled

No smallholder scheme within this certification scope. Not applicable

Appendix F: List of Abbreviations

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