

**RSPO PRINCIPLE AND CRITERIA –
4th ANNUAL SURVEILLANCE ASSESSMENT/ASA 4
Public Summary Report**

Golden Agri Resources Ltd.:

Client company Address:
c/o 108 Pasir Panjang Road,
#06-00 Golden Agri Plaza,
Singapore 118535

Certification Unit:
PT. Tapan Nadenggan – Jak Luay POM

Location of Certification Unit:
Head Office:
Sinar Mas Land Plaza, Tower II, 30th Floor,
Jl. MH Thamrin No. 51,
Jakarta 10350

Site address:
Jakluay Village, Muara Wahau District, Kutai Timur Regency,
Kalimantan Timur Province,
Indonesia

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Section 1: Scope of the Certification Assessment

1. Company Details			
RSPO Membership Number	1-0096-11-000-00	Membership Approval Date	31 March 2011
Parent Company Name	Golden Agri-Resources Ltd		
Address	c/o 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535		
Subsidiary (Certification Unit Name)	PT. Tapian Nadenggan – Jak Luay Palm Oil Mill		
Address	Head Office: Sinar Mas Land Plaza, Tower II, 30 th Floor, Jl. MH Thamrin No. 51, Jakarta 10350 Site address: JakLuay Village, Muara Wahau District, Kutai Timur Regency, Kalimantan Timur Province, Indonesia		
Contact Name	Mr. Ismu Zulfikar		
Website	www.goldenagri.com.sg	E-mail	ismu.zulfikar@sinarmas-agri.com
Telephone	+62-21-50338899	Facsimile	-

2. Certification Information			
Certificate Number	RSPO 623595	Date of First Certification	10 April 2015
		Certificate Start Date	10 April 2015
		Certificate Expiry Date	9 April 2020
Scope of Certification	Production of sustainable crude palm oil and palm kernel at Jakluay palm oil mill with four (4) company-owned estates as supply base, namely: Pantun Mas Estate, Jakluay Estate, Long Buluh Estate and Bukit Subur Estate. Jakluay palm oil mill capacity is 80 tonnes FFB/hour.		
Applicable Standards	RSPO P&C 2013 Indonesia National Interpretation (September 2016); RSPO Supply Chain Certification Standard 2017 (CPO Mill – Module E)		

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
BSI-ISPO 622094	ISPO	BSI	18 July 2021

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base)	Location [Map Reference #]	GPS Coordinates	
		Latitude	Longitude
Jakluay POM	JakLuay Village, MuaraWahau District, Kutai Timur Regency, Kalimantan Timur Province	0° 57' 3.00" N	116° 54' 54.00" E
JakLuay Estate	JakLuay Village, MuaraWahau District, Kutai Timur Regency, Kalimantan Timur Province	0° 58' 24.17" N	116° 55' 52.77" E
Pantun Mas Estate	Sidomulyo Village, Kongbeng District, Kutai Timur Regency, Kalimantan Timur Province	1° 0' 55.10" N	116° 57' 9.19" E
Long Buluh Estate	JakLuay Village, MuaraWahau District, Kutai Timur Regency, Kalimantan Timur Province	0° 58' 0.97" N	116° 57' 3.18" E
Bukit Subur Estate	JukayakVillage, Telen District, Kutai Timur Regency, Kalimantan Timur Province	0° 49' 09.69" N	116° 50' 29.66" E

5. Description of Supply Base					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
JakLuay Estate	3,375.83	59.78	447.25	3,882.86	86.94
Pantun Mas Estate	4,364.91	120.15	611.13	5,096.19	85.65
Long Buluh Estate	2,695.44	316.76	487.19	3,499.39	77.03
Bukit Subur Estate	2,087.02	137.86	2,399.13	4,624.01	54.03
Total	12,523.20	634.55	3,944.70	17,102.45	

6. Plantings & Cycle							
Estate	Age (Years)					Mature**	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
JakLuay Estate	0.00	732.44	2,643.39	0.00	0.00	3,375.83	0.00
Pantun Mas Estate	0.00	532.96	3,831.95	0.00	0.00	4,364.91	0.00
Long Buluh Estate	0.00	915.22	1,780.22	0.00	0.00	2,695.44	0.00
Bukit Subur Estate	0.00	1,654.02	433.00	0.00	0.00	2,087.02	0.00
Total (ha)	0.00	3,834.64	8,688.56	0.00	0.00	12,523.20	0.00

Note: -

7. Certified Tonnage of FFB (Own Certified Scope)			
Estate	Tonnage / year		
	Estimated	Actual	Forecast

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	<i>(April 2018 - March 2019)</i>	<i>(February 2018 - January 2019)</i>	<i>(April 2019 –March 2020)</i>
JakLuay Estate	109,895.85	86,800.71	101,735.22
Pantun Mas Estate	131,043.26	118,568.80	86,847.66
Long Buluh Estate	96,707.11	74,592.74	82,152.47
Bukit Subur Estate	74,269.47	60,617.21	64,178.91
Total	411,915.69	340,579.46	334,915.26

Note:

Last audit January 2018.

8. Certified Tonnage of FFB (from other certified unit(s)) if applicable *

Estate	Tonnage / year		
	Estimated <i>(April 2018 - March 2019)</i>	Actual <i>(February 2018 - January 2019)</i>	Forecast <i>(April 2019 –March 2020)</i>
Nil	N/A		N/A
Total			

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

Independent FFB Supplier	Tonnage / year		
	Estimated <i>(April 2018 - March 2019)</i>	Actual <i>(February 2018 - January 2019)</i>	Forecast <i>(April 2019 –March 2020)</i>
JakLuay Plasma	63,710.53	84,834.25	0
Bukit Subur Plasma	16,382.12	17,128.38	0
TBS Luar	36,612.42	31,861.44	50,772.07
Total	116,705.07	133,824.07	50,772.07

Note:

Last audit January 2018.

Period February 2018 – January 2019, Jakluay Plasma is still supplying non-certified FFB to Jakluay POM. For subsequent license period, Jakluay Plasma and Bukit Subur Plasma will not supply non-certified FFB to Jakluay Plasma, but as part of Rantau Panjang POM (sister company under GAR whose not certified yet).

10. Certified Tonnage

Mill Capacity: 80 MT/hr	Estimated <i>(April 2018 - March 2019)</i>	Actual <i>(February 2018 - January 2019)</i>	Forecast <i>(April 2019 –March 2020)</i>
	SCC Model:	FFB 411,915.69	FFB 340,579.46

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MB	CPO (OER: 24.75%)	CPO (OER: 22.46%)	CPO (OER: 24.25%)
	101,494.13	76,511.84	81,216.71
	PK (KER: 5.50%)	PK (KER: 5.21%)	PK (KER: 5.44%)
	22,655.36	17,740.92	18,420.28
Note: Last audit January 2018			

11. Actual Sold Volume (CPO)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSB		
CPO (MT)	0	0	0	70,652.68	70,652.68
CPO credit sold: 32,300mt					

12. Actual Sold Volume (PK)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSB		
PK (MT)	13,714.23	0	0	0	13,714.23

13. Actual Group certification Claims		
	Credit	Physical Volume (MT)
IS-CSPO	Nil	
IS-CSPKO		
IS-CSPKE		

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn Bhd,
(ASI Accreditation Number: ASI-ACC-067)
Unit 3, Level 10, Tower A
The Vertical Business Suites, Bangsar South
No. 8, Jalan Kerinchi
59200 Kuala Lumpur
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BSI is a leading global provider of management systems assessment and certification, with more than 80,000 certified locations and clients in over 180 countries. BSI Standards 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 and an office at Jakarta and Australia which involve in RSPO Certification Program.

2.1 Assessment Methodology, Programme, Site Visits

The annual surveillance assessment was conducted from 29 January – 2 February 2019. The audit programme is included as Section 2.3. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The Major NC close out on-site assessment was conducted on 29 April 2019. The audit programmes 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. RSPO Principles & Criteria 2013 - Indonesia National Interpretation – September 2016 and RSPO Supply Chain Certification Standard 2017 were used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. The mill was audited together with the estates (or smallholders) of its supply base.

- The minimum sample size is four estates. Sample size for certification unit with more than four (4) estates were determined based on formula $N = (0.8\sqrt{y}) \times (z)$ where y is the number of estates and where z is the multiplier defined by risk assessment
- As for the smallholders, the sample were determined following the RSPO Management System Requirements and Guidance for Group Certification of FFB Production (2016). The sampling of smallholders were based on the formula $(0.8\sqrt{y}) \times (z)$; where y is total number of independent group member and where z is the multiplier defined by the risk assessment. The sampled smallholder listed in Appendix I.

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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 3.5.

All the previous nonconformities are remains closed. The assessment findings for the initial assessment/annual surveillance assessment are detailed in Section 3.4.

This report is structured to provide a summary of assessment finding as attached in the Appendix A. The assessment was based on random samples and therefore nonconformities may exist that have not been identified.

For Initial and Re-certification assessment, the report was externally reviewed by RSPO approved Certification Reviewer prior to certification decision by BSI.

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

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 4)
Jakluay POM	X	X	X	X	X
Jakluay Estate	X		X	X	X
Pantun Mas Estate	X		X	X	X
Long Buluh Estate		X			X
Bukit Subur Estate		X			X

Tentative Date of Next Visit: February 3, 2020 - February 7, 2020

Total No. of Mandays: 19

2.2 BSI Assessment Team:

Team Member Name	Role <i>(Team Leader or Team member)</i>	Qualifications <i>(Short description of the team members)</i>
Pratama Agung Sedayu (PS)	Team Leader/ Lead Auditor	He graduated from University of Jenderal Soedirman on 2008, majoring in Social Economic of Agriculture. He involved in RSPO certification since 2009 as a team member subsequently as a Lead Auditor, covering assessment against RSPO P&C in Indonesia, Malaysia, Thailand, Papua New Guinea, and Liberia. He completed the ISO 9001, ISO 14001, OHSAS 18001 Lead Auditor Course, HCV Identification and Management; ISPO Lead Auditor Endorsed Course and RSPO P&C and RSPO SCCS Lead Auditor Endorsed Courses. During this assessment, he assessed on the aspects of estate and mill’s best management practices, transparency, GHG audits. He is fluently speaking in English and Bahasa Indonesia.
Eko Purwanto (EP)	Team Member	He graduated as Bachelor of Forestry from Forest Conservation Department, Faculty of Forestry, Bogor Agricultural University (IPB) in 2001. He owned working experience at Oil Palm Plantation in East Kalimantan since 2003 to 2012, the last position was Estate Manager. He has implemented good agricultural practice including integrated pest management and limited pesticides uses. He has been trained for lead auditor of RSPO P&C (2013), ISO 9001:2008 (2012), ISO 14001:2004 (2013), ISPO (2012) and RSPO SCC (2012). He has also completed training course of ISO 14001 (2012), Minaut (Oil and Automotive) Indonesia (2011) and Introduction to HCV Toolkit HCV (2011). Since October 2012 he has been involved in quality (ISO 9001) management system audits for very broad industrial and involved in Indonesia Sustainable Palm Oil (ISPO) and RSPO P&C audit for several plantations and mills, also RSPO Supply Chain audit for several KCP, Bulking and Refinery. During this assessment, he assessed on RSPO SCCS for CPO Mills and the aspects of social and labor and stakeholder consultation.
Imam Fakhrurozi (IF)	Team Member	Imam holds degree in Agriculture Technology and graduated from Gadjah Mada University, Yogyakarta on 2011. He had 2 (two) years working experience related to oil palm industry, as a sustainability and HSE officer in oil palm Plantation Company in Indonesia. Imam has completed a number of relevant trainings, the training includes ISO 9001:2008 and EMS 14001:2004 Lead Auditor, Lead Auditor of SMK3, RSPO P&C Lead auditor endorsed course. Currently he works for BSI Group based in Jakarta office. He is one of the BSI qualified RSPO auditor. He had been involved in RSPO auditing since 2015. During this assessment, he assessed on the aspects of estate best practices, environment audits.
Edy Widodo (EW)	Team Member	Edy Widodo graduated as bachelor of the Faculty of Agriculture, Department of Agricultural Technology, University of Padjadjaran, Bandung. Earlier he worked as an Assistant Estates Manager in PT SMART Tbk. (1999 to 2005). He is the Lead Auditor for ISO 9001: 2008. He has working experience in the industrial sector and audit Plantation, and also the processing industry and agricultural mechanization. He is also the ISPO auditor who has obtained a certificate from the ISPO Commission, Ministry of Agriculture of Indonesia, on February 2013. He had got a certificate of training on Understanding ISO 14001: 2004 & Auditing ISO 14001: 2004 in 2013. He also had joined RSPO P&C training (2013) and also Course RSPO Lead Auditor 2016 - RSPO Endorsed RSPO Supply Chain Certification Training Course on April 2016. During this

		assessment, he assessed on the aspects of mill and estate best practices, environment and OHS.
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Accompanying Persons:

No.	Name	Role
	Nil	

2.3 Assessment Plan

The Assessment plan was sent to the client prior to the assessment (attached assessment plan).

Date	Time	Subjects	PS	EP	IF	EW
Monday, 28/01/2019		Flight Jakarta – Balikpapan	√	√	√	√
		Flight Balikpapan - Berau	√	-	√	√
		Travel Balikpapan - Sangatta	-	√	-	-
		Travel Berau – PT. Tapian Nadenggan	√	√	√	√
Tuesday, 29/01/2018	08.00-08.30	Opening Meeting Presentation by PT. Tapian Nadenggan Presentation by PT. BSI Group Indonesia	√	-	√	√
	08.30-12.00	Field visit: Jakluay Estate HGU pegs maintenance, HCV area, river buffer zone, housing, waste management (Legal and conservation);	√	-	-	-
		Field Visit: Jakluay Estate Pesticide and agrochemical storage, equipment and PPE storage, fuel storage, workshop, clinic, Interview with Workers (welfare, environmental, health and safety)	-	-	√	-
		Field Visit: Jakluay Estate Harvesting, transport of FFB, fertilizer regime, IPM implementation and worker interview (best management practices).	-	-	-	√
	12.00–14.00	Stakeholder interview with Government and NGO Break	-	√	-	-
	14.00-17.00	Field Visit: Jakluay Estate Continue audit and verify supporting records.	√	-	√	√
Travel to PT. Tapian Nadenggan		-	√	-	-	
Wednesday, 30/01/2019	08.00-12.00	Jakluay POM General information; time bound plan; Multiple management unit verification; RSPO P&C (Transparency Economic viability, GHG Calculation, Environment, Continuous Improvement, Company policies)	√	-	-	-
		Jakluay POM RSPO SCCS for CPO Mills	-	√	-	-
		Jakluay POM RSPO P&C (Health and Safety, Environmental Management System, Worker welfare)	-	-	√	-
	12.00-14.00	Jakluay POM RSPO P&C (Legal, POM Best Management Practices, Company policies)	-	-	-	√
	14.00-17.00	Break / lunch	√	√	√	√
Thursday, 31/01/2019	08.00-12.00	Field Visit: Jakluay POM Continue audit and verify supporting records.	√	√	√	√
		Field visit: Pantun Mas Estate HGU pegs maintenance, HCV area, river buffer zone, housing, waste management (Legal and conservation);	√	-	-	-

Date	Time	Subjects	PS	EP	IF	EW
		Field Visit: Pantun Mas Estate Pesticide and agrochemical storage, equipment and PPE storage, fuel storage, workshop, (worker welfare, environmental, health and safety)	-	-	√	-
		Field Visit: Pantun Mas Estate Harvesting, non-routine activities	-	-	-	√
		Field Visit: Bukit Subur Estate Housing, clinic, interview with worker, interview with worker union, interview with gender committee, interview with local communities, interview with cooperative	-	√	-	-
	12.00-14.00	Break/lunch	√	√	√	√
	14.00 – 17.00	Field Visit: Pantun Mas Estate Continue audit and verify supporting records.	√	-	√	√
		Continue Stakeholder interview with Local communities, Previous Land Users and Contractors Continue stakeholder interview, verify supporting documentation and seek clarification with management.	-	√	-	-
Friday 01/02/2019	08.00 – 12.00	Field visit: Long Buluh Estate HGU pegs maintenance, HCV area, river buffer zone, housing, waste management (Legal and conservation);	√	-	-	-
		Field Visit: Long Buluh Estate Housing, clinic, interview with worker, interview with worker union, interview with gender committee, interview with local communities, interview with cooperative	-	√	-	-
		Field Visit: Long Buluh Estate Pesticide and agrochemical storage, equipment and PPE storage, fuel storage, workshop, (worker welfare, environmental, health and safety)	-	-	√	-
		Field Visit: Bukit Subur Estate Harvesting, transport of FFB, fertilizer regime, IPM implementation and worker interview (best management practices).	-	-	-	√
	12.00 – 14.00	Break/lunch	√	√	√	-
	14.00 – 17.00	Field Visit: Long Buluh Estate Continue audit and verify supporting records.	√	√	√	-
		Field Visit: Bukit Subur Estate Continue audit and verify supporting records.	-	-	-	√
Saturday, 02/02/2019	08.00 – 12.00	Field Visit: Bukit Subur Estate HGU pegs maintenance, HCV area, river buffer zone, and stakeholder interview (with surrounding village)	√	-	-	-
		Field Visit: Bukit Subur Estate Housing, clinic, interview with worker, interview with worker union, interview with gender committee, interview with local communities, interview with cooperative	-	-	√	-
		Field Visit: Bukit Subur Estate Continue audit and verify supporting records.	-	√	-	√
	12.00-14.00	Break/lunch on site	√	√	√	√
	14.00-15.00	Report Preparation	√	√	√	√
	15.00	Closing Meeting	√	√	√	√
Sunday, 03/02/2019		Flight Berau - Balikpapan	√	√	√	√
		Flight Balikpapan - Jakarta	√	√	√	√

Section 3: Assessment Findings

3.1 Normative requirement applied for this assessment:

- Golden Agri Resources Ltd. Multiple Management Units / Time Bound Plan
- RSPO Supply Chain Certification Standard 2017
- RSPO P&C INA-NIWG 2016

3.2 Time Bound Plan progress for multiple management units

Time Bound Plan		
Requirement	Remarks	Compliance
Does the plan include all current subsidiaries, estates and mills?	Yes. Timebound plan have included all current subsidiaries, estate, mills and smallholders.	Yes
Have all the estates and mills certified within five years after obtaining RSPO membership?	No. However, Golden Agri Resources Ltd demonstrates continuous effort to certify all of estate and mills by 2021. Audit team noted the challenges partly related to the progress of LUCA review, RaCP approval by RSPO secretariat. Golden Agri Resources Ltd demonstrated follow up to the matter.	Yes
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three-year from the date of acquisition. Certification plan for the new acquisition shall be available.	No. There is no new acquisition.	Yes
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Yes. The latest timebound plan was made by other certification body in early 2019. The reason related to progress of LUCA review and RaCP approval. Audit team notified the changes and have reviewed the evidence of progress to comply with timebound plan.	Yes
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	Yes. Audit team issued minor non-conformities due to certification plan was not achieved within 5 years after membership date, as per RSPO P&C Certification System 2017.	No
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	No. Audit team notified the changes in timebound plan, approved by other CAB. The delay was partly related to progress of LUCA Review and RaCP approval. Audit team have reviewed the evidence of progress to comply with timebound plan.	Yes
Have there been any stakeholder comments?	Yes. Audit team noted a number of stakeholder comments and complaints against Golden Agri Resources Ltd., and its subsidiaries. Audit team	Yes

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	reviewed that all comments and complaints have been addressed and/or process in RSPO complaint panel.	
Un-Certified Units or Holdings		
No replacement after dates defined in NIs Criterion 7.3: <ul style="list-style-type: none"> • Primary forest. • Any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3. 	Golden Agri Resources Ltd., have submitted the LUCA Review and RACP to RSPO Secretariat for all certified and uncertified unit since 2014. The LUCA Review and RACP awaits for RSPO approval.	Yes
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	Golden Agri Resources Ltd., have submitted the RSPO NPP for all of its subsidiaries.	Yes
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 2.2, 6.4, 7.5 and 7.6. The RSPO RaCP tracker shall be checked to confirm for any land conflicts/Liabilities https://www.rspo.org/certification/remediation-and-compensation/racp-tracker . The progress on the Liabilities shall be verified and reported.	Audit team have checked the RSPO case tracker, RSPO DSF and other channel. Audit team found a number of land complaint being reported against Golden Agri Resources Ltd., and its subsidiaries. Audit team noted Golden Agri Resources Ltd., demonstrate effort and participation to progress for settlement. Audit team checked the RaCP tracker in RSPO website, noted that 26 subsidiaries with potential liability have been noted; 24 LUCA have been submitted; 3 LUCA Review ongoing; 8 LUCA Review Requiring Clarifications; 2 Passed LUCAs: 26 Concept Notes Required; 2 Concept Note Submitted; 0 Concept Note Approved; 0 Concept Note Endorsed. However, RSPO provides approval to continue certification.	Yes
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 6.3.	Audit team noted a complaint related to industrial relation against Golden Agri Resources Ltd's subsidiaries. Based on the RSPO's complaint update, the case is being processed.	Yes
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	Audit team noted a complaint related to legal non-compliance against Golden Agri Resources Ltd's subsidiaries. Based on the RSPO's complaint update, the case is being processed.	Yes
Did the company conduct internal audit against the uncertified management units requirement? If yes, a positive assurance statement shall be available.	Yes. Golden Agri Resources Ltd made internal audit for uncertified subsidiaries. Positive assurance statement and commitment to comply to RSPO P&C being made.	Yes

3.3 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards

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Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill’s initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	The scheme smallholder for PT. Tapian Nadenggan – Jakluay POM have not been certified within three years of the mill’s initial certification in 2015. Audit team raised major NC. Management have provide reason due to pending LUCA review and RACP approval. Correction and corrective action have been provided and accepted.	No Yes

3.4 Details of findings

The nonconformity is listed below. The summary report of the assessment by criteria is listed in Appendix A.

During the Certification Assessment there were four (4) Major & two (2) Minor nonconformities raised. The PT. Tapian Nadenggan – Jakluay 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 Major Nonconformity(ies) has been verified for it effectiveness and closed accordingly.

Summary of Total Number of Nonconformity			
Nonconformity			
NCR Ref #	1731600-201901-M1	Clause & Category (Major / Minor)	RSPO Supply Chain Certification Standard (June 2017) General Chain of Custody Requirement-Clause 5.3.2 - Major
Date Issued	2 February 2019	Due Date	2 May 2019
Closed (Yes / No)	Yes	Date of nonconformity Closure	29 April 2019
Statement of Nonconformity:	PT. Tapian Nadenggan has not effectively implement the standard requirement during internal audit.		
Requirement Reference:	RSPO SCCS, General Chain of Custody Requirements - Clause 5.3.2 The site shall have a written procedure to conduct annual internal audit to determine whether the organization; i) conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. ii) effectively implements and maintains the standard requirements within its organization.		
Objective Evidence:	The annual RSPO internal audit has been conducted on 5 – 9 November 2018 covering RSPO Principal and Criteria and RSPO Supply Chain Certification Standard, June 2017. However RSPO General Chain of Custody Requirement for the Supply		

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	Chain clause 5.5 Outsourcing Process was not audited, whilst the site used third party contractor for transport of certified product.		
Corrections:	Internal audit team have revised the internal audit report for Jakluay POM, specific for point 5.5 on February 2019.		
Root Cause Analysis:	Internal audit team have not fully understand the RSPO SCCS revised June 2017		
Corrective Actions:	Conduct refresh training for RSPO SCCS - June 2017 by personnel with lead auditor RSPO SCCS qualification.		
Assessment Conclusion:	Audit team have reviewed the correction and corrective action taken, including revised internal audit report on RSPO SCCS and training. The audit team deems the action taken have sufficient to close out the NC. NC closed out on 29 April 2019.		
Nonconformity			
NCR Ref #	1731600-201901-M2	Clause & Category (Major / Minor)	RSPO Supply Chain Certification Standard (June 2017) General Chain of Custody Requirement-Clause 5.7.2 - Major
Date Issued	2 February 2019	Due Date	2 May 2019
Closed (Yes / No)	Yes	Date of nonconformity Closure	29 April 2019
Statement of Nonconformity:	"Remove" action has not been done in RSPO IT Platform for RSPO certified CPO that sold as conventional.		
Requirement Reference:	<p>RSPO SCCS, General Chain of Custody Requirements - Clause 5.7.2 The involved supply chain actors mentioned in 5.7.1 shall do the following actions in the RSPO IT Platform:</p> <ul style="list-style-type: none"> • Shipping Announcement / Announcement: When RSPO certified volume is sold as certified, the volumes of products that are in the yield scheme (Figure 2 and 3, refer Annex 1) shall be registered as a Shipping Announcement / Announcement in the RSPO IT Platform. The declaration time to do Shipping announcement / Announcement is based on members' own standard operating procedures. • Trace: When RSPO certified volumes are sold as RSPO certified to actors in the supply chain beyond the refinery, the volume shall be traced at least annually. Tracing triggers the generation of a trace document with a unique traceability number. Tracing can be done in a consolidated way at least annually. • Remove: RSPO certified volumes sold under other scheme or as conventional, or in case of underproduction, loss or damage shall be removed. • Confirm: Acknowledge the purchase of RSPO certified volume by confirming Shipping Announcements / Announcements. 		
Objective Evidence:	Based on "Laporan Penerimaan, Produksi, Pengiriman dan Stock Certified dan Non-Certified Jakluay POM" (Mass Balance Report): Jakluay POM sold amount of RSPO certified CPO volume as conventional (non-certified), however "remove" has not been done in the RSPO IT Platform - PalmTrace.		
Corrections:	Sales Department made identification of volume required to be remove on PalmTrace as per "SOP Supply Chain Produk RSPO Model Mass Balance" clause 6.7.5 related to transaction registration, which regulated every three months in accordance to end of Mass Balance period.		

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	<p>However, after careful calculation and analysis - there was no need for removal transaction because the credit sales volume from Book and Claim/RSPO Credit are larger compared to CSPO sold as non-certified. Evidence: Volume calculation evidence that need to be removed in PalmTrace.</p>
Root Cause Analysis:	<p>A. Removal of transaction that have been carried out on PalmTrace; B. There is no procedure related to remove transaction on Management Unit, whose conduct Book and Claim sales (Jakluay POM), therefore no guidance for Sales Department to remove transaction</p>
Corrective Actions:	<p>Add clause "Book and Claim Sales" into "SOP Supply Chain Produk RSPO Model Mass Balance", with details: "6.7.6 Penjualan dalam Skema Book and Claim</p> <ul style="list-style-type: none"> • <i>Penjualan dalam skema Book and Claim adalah penjualan RSPO Credits kepada pelaku rantai pasok di akhir rantai pasok (produsen consumer goods), sementara secara fisik produk certified dijual sebagai konvensional (non-certified).</i> – Sales in Book and Claim are sales of RSPO Credit to Supply Chain member (consumer goods producer), while physically the product sold as conventional (non-certified). • <i>Pabrik bersertifikasi RSPO dapat menjual RSPO Credits untuk Certified Sustainable Palm Oil (CSPO)– RSPO-certified POM can sold RSPO Credits for CSPO.</i> • <i>KCP bersertifikasi RSPO dapat menjual RSPO Credits untuk Certified Sustainable Palm Kernel Oil (CSPKO). CSPKO di KCP dihasilkan dari pengolahan Certified Sustainable Palm Kernel (CSPK) yang dibeli dari pabrik bersertifikasi RSPO – RSPO certified KCP can sold RSPO Credits for CSPKO. CSPKO produced from KCP sourcing its material from CSPK from RSPO-certified POM.</i> • <i>1 RSPO Credit ekuivalen untuk 1 MT CSPO atau 1 MT CSPK – 1 RSPO Credit equivalent with 1 MT CSPO or 1 MT CSPK.</i> <p><i>Tahapan penjualan RSPO credits dalam skema Book and Claim dilakukan sebagai berikut– The sales for RSPO Credits in Book and Claim scheme, as follows:</i></p> <ol style="list-style-type: none"> 1. <i>PCDV melakukan registrasi Book and Claim di Palmtrace bagi unit yang akan melakukan penjualan dalam skema Book and Claim – PCDV register Book and Claim in PalmTrace for POMs/KCPs with Book and Claim scheme.</i> 2. <i>Departemen Trading menginformasikan kepada Departemen Sales mengenai rencana penjualan credits melalui skema Book and Claim – Trading Dept. informed to Sales Dept. the planning for credit sales through Book and Claim scheme.</i> 3. <i>Departemen Sales menginformasikan kepada Departemen Trading mengenai ketersediaan volume CSPO pada Palmtrace yang dapat dialokasikan sebagai RSPO credits – Sales Dept. informed the Trading Dept. related to CSPO availability in PalmTrace, to be allocated for RSPO Credits.</i> 4. <i>Volume maksimal yang diperbolehkan untuk dijual sebagai RSPO credits dalam skema penjualan book & claim pada satu periode license RSPO adalah sejumlah volume CSPO (certified sustainable palm oil) atau CSPKO (certified sustainable palm kernel oil) yang diproduksi selama satu periode license RSPO dikurangi dengan volume CSPO / CSPKO yang dijual sebagai certified product (RSPO/ISCC/RSG/RFS). Untuk KCP, volume dapat diteruskan (carry-over) ke periode license selanjutnya. Maximum volume allowed for RSPO credits in Book and Claim scheme in 12 months period is equal to CSPO or CSPKO produced minus CSPO or CSPKO sold physique.</i> 5. <i>Departemen Sales melakukan alokasi volume CSPO sebagai credits, kemudian melakukan penjualan credits di Palmtrace sesuai arahan dari Departemen Trading – Sales Dept. allocated volume CSPO as credits, then perform credit sales in PalmTrace as per Trading Dept. and Sales Dept. guidance.</i> 6. <i>Untuk memenuhi volume CSPO yang akan dialokasikan sebagai credits, Departemen Sales dapat membatalkan remove di Palmtrace bagi volume CSPO</i>

	<p>yang telah diremove dengan alasan penjualan sebagai CPO non-certified – Sales Dept. could cancel the remove in PalmTrace in order to allocates CSPO as RSPO credits; put remarks as CPO non-certified sales.</p> <p>7. Apabila terjadi penjualan credits melebihi volume maksimal di point (4), Departemen Sales akan menginformasikan hal tersebut kepada PCD. Selanjutnya PCDV akan melakukan komunikasi dengan Sekretariat RSPO untuk melakukan pembelian kembali RSPO Credits – Should there be over sales of RSPO credit exceeded volume in point (4), Sales Dept. will inform to PCDV. PCDV will follow up by buying back the RSPO Credits to RSPO Secretariat.</p> <p>Evidence: Revised SOP</p>		
Assessment Conclusion:	<p>Audit team have reviewed the correction and corrective action taken, including revised SOP on RSPO SCCS. The audit team deems the action taken have sufficient to close out the NC. NC closed out on 29 April 2019.</p>		
Nonconformity			
NCR Ref #	1731600-201901-M3	Clause & Category (Major / Minor)	RSPO Supply Chain Certification Standard (June 2017) General Chain of Custody Requirement-Clause 5.11 - Major
Date Issued	2 February 2019	Due Date	2 May 2019
Closed (Yes / No)	Yes	Date of nonconformity Closure	29 April 2019
Statement of Nonconformity:	<p>PT. Tapan Nadenggan was not able to demonstrate the use of RSPO corporate logo in their internal records are in compliance with the RSPO Rules on Market Communications and Claims.</p>		
Requirement Reference:	<p>RSPO SCCS, General Chain of Custody Requirements – Clause 5.11 The site shall only make claims regarding the use of or support of RSPO certified oil palm products that are in compliance with the RSPO Rules on Market Communications and Claims.</p>		
Objective Evidence:	<p>Jakluay POM use RSPO corporate logo on its document folders titled "Izin Pemanfaatan Air Permukaan"; document folder titled "Data Penggunaan Solar"; document folder titled "Evaluasi Pemenuhan Peraturan Terkait Lingkungan"</p>		
Corrections:	<p>SPO Officers in all unit identify and remove/erase all RSPO logo from SPO documents</p> <p>1. Minutes of removal/erase all RSPO logo from documents.</p>		
Root Cause Analysis:	<p>Management unit have not fully understand the use of RSPO Secretariat Logo.</p>		
Corrective Actions:	<p>Head of PCDV issued Memorandum related to the use of RSPO Secretariat logo - "Memorandum Head of PCDV No.094/IL-HP/PCDV-AIICEO/II/2019. Pelarangan penggunaan Logo RSPO" dated 11 February 2019.</p> <p>Socialization to workers in POM.</p>		
Assessment Conclusion:	<p>Audit team have reviewed the correction and corrective action taken, including memorandum, disposal of documents with RSPO secretariat logo, and socialization to mill workers. The audit team deems the action taken have sufficient to close out the NC. NC closed out on 29 April 2019.</p>		
Nonconformity			
NCR Ref #	1731600-201901-M4	Clause & Category (Major / Minor)	RSPO Principle & Criteria Certification System, June 2017 4. Certification process

			requirements for certification against P&C - 4.1 Unit of certification - Major
Date Issued	2 February 2019	Due Date	2 May 2019
Closed (Yes / No)	Yes	Date of nonconformity Closure	1 May 2019
Statement of Nonconformity:	PT. Tapian Nadenggan - Jakluay POM was not able to demonstrate implemented plan that 100% of scheme smallholders and scheme outgrowers are RSPO-certified within three years of the mill's initial certification.		
Requirement Reference:	4 Certification process requirements for certification against P&C 4.1.3 Unit of certification The directly managed lands (or estates) shall be compliant with the P&C in order for a certificate to be awarded. The mill shall develop and implement a plan to ensure that 100% of scheme smallholders and scheme outgrowers are compliant with the standard within three years of the mill's initial certification. In monitoring compliance with this timeline, the CB shall raise an observation 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.		
Objective Evidence:	<p>- PT. Tapian Nadenggan - Jakluay POM supply base are consist of both directly managed estates and scheme smallholders, Jakluay KKPA and Bukit Subur KKPA.</p> <p>PT. Tapian Nadenggan have a (directly managed) scheme smallholder:</p> <ul style="list-style-type: none"> - Sighted agreement: "Perjanjian Kemitraan No.001/PK/TN-SABD/06/2014 dated 26 June 2014. The agreement between Koperasi Sawit Subur Abadi and The Committee of Koperasi Sawit Subur Abadi and PT. Tapian Nadenggan. For management of oil palm plantation 800 Ha. - Chapter 1 "Definisi" – Definition – Point "3. Kebun Kemitraan adalah tanah perkebunan kelapa sawit yang benar-benar milik dan hak atas tanahnya diberikan kepada Pihak Pertama (Koperasi Sawit Subur Abadi), ..., yang dikelola sepenuhnya oleh Pihak Ketiga (PT. Tapian Nadenggan) dengan bantuan fasilitas pinjaman dari Bank" – Kebun Kemitraan is an oil palm plantation land, truly belong to First Party (Koperasi Sawit Subur Abadi), ... managed by Third Party (PT. Tapian Nadenggan) with financial aid from Bank. - Chapter 2 "Dokumen-dokumen Pendukung" – Supporting Document – Point "H.2 Pihak Pertama telah memahami dan menyetujui untuk bermitra dengan Pihak Ketiga yang mana pengelolaan Kebun Kemitraan dilaksanakan dalam 1 (satu) manajemen Pihak Ketiga, selama periode TBM dan TM termasuk penanamannya kembali dan seterusnya" – First Party (Koperasi Sawit Subur Abadi) have understood and agreed to partner with Third Party (PT. Tapian Nadenggan), whereby management of Kebun Kemitraan carried out by Third Party (PT. Tapian Nadenggan), during immature and mature period, replanting and so on. - Chapter 8 "Sistem Pengaturan Hasil Kebun Kemitraan" Regulating Production from Kebun Kemitraan - Point "1. Pihak Ketiga sebagai mitra Pihak Pertama wajib membeli seluruh TBS hasil produksi Kebun Kemitraan" – Third Party (PT. Tapian Nadenggan) as partner of First Party (Koperasi Sawit Subur Abadi) have mandatory obligation to buy all Kebun Kemitraan's FFB production. Point "2. Pihak Pertama wajib menjual seluruh TBS dimaksud ayat 1 pasal ini hanya kepada Pihak Ketiga" - First Party (Koperasi Sawit Subur Abadi) have mandatory 		

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	<p>obligation to sale all FFB production from its plantation only to Third Party (PT. Tapian Nadenggan).</p> <p>- PT. Tapian Nadenggan - Jakluay POM obtained RSPO P&C Certificate in 10 April 2015.</p> <p>- PT. Tapian Nadenggan - Jakluay POM have not been able to demonstrated 100% of scheme smallholders are compliant with the standard within three years of the mill's initial certification (in 2019).</p> <p>A major NC issued because the requirement is not met after three years of the mill's initial certification.</p>		
Corrections:	<p>PT. Tapian Nadenggan excise Jakluay Plasma and Bukit Subur Plasma from scope of certification of Jakluay POM and its supply base. The non-certified FFB send for Rantau Panjang POM (not yet RSPO certified) as of 1 May 2019.</p> <p>Evidence:</p> <ol style="list-style-type: none"> 1. Socialization to scheme smallholder, that FFB from their scheme smallholder area diverted to palm oil mill under GAR that have not been certified. 2. "Internal Memorandum CEO Kalseltim No. 100/CEO Kalseltim/04/2019 mengenai Pengalihan TBS Jakluay Plasma dan Bukit Subur Plasma". 3. Notification letter "Surat pemberitahuan pengalihan FFB Jakluay Plasma dan Bukit Subur Plasma dari Manajer Jakluay Plasma dan Bukit Subur Plasma kepada Koperasi beserta bukti tanda terimanya"; 3. Transaction of FFB to palm oil mill under GAR that have not been certified; as in Copy SPB TBS Jakluay Plasma dan Bukit Subur Plasma" to Rantau Panjang POM; 4. Copy Weighbridge ticket from Rantau Panjang POM; 		
Root Cause Analysis:	<p>Jakluay Plasma and Bukit Subur Plasma are not ready and eligible for certification due to:</p> <ol style="list-style-type: none"> 1. Requirement of legality for smallholder farmer have not fully available, such as SHM and STD-B. Based on interview with Lands Office, in 2018 there have been 85 certificate/land titles issued, but not all scheme smallholder obtain. 2. The land clearing for smallholder area was above 1 November 2005 and HCV Assessment carried out in 2013, therefore required to complete the RaCP; currently there have no RSPO approval. 		
Corrective Actions:	<p>GAR revised the timebound plan for RSPO Certification of Jakluay Plasma and Bukit Subur Plasma; change the recipient POM to Rantau Panjang POM; and shift the RSPO certification target to year 2020; that have been accepted by CAB that first issued certificate for GAR.</p>		
Assessment Conclusion:	<p>Audit team have reviewed the correction and corrective action taken, including memorandum, socialization with scheme smallholder, timebound plan and evidence of FFB sent to palm oil mill under GAR that have not been certified. The audit team deems the action taken have sufficient to close out the NC. NC closed out on 1 May 2019.</p>		
Nonconformity			
NCR Ref #	1731600-201901-N1	Clause & Category (Major / Minor)	RSPO P&C Indonesia National Interpretation 2016 - Indicator 5.3.3 - Minor
Date Issued	2 February 2019	Due Date	Next assessment
Closed (Yes / No)	No	Date of nonconformity Closure	-
Statement of Nonconformity:	<p>The implementation of waste management in worker housing was not consistent with documented waste management plan.</p>		

Requirement Reference:	A documented waste management plan to avoid or reduce pollution and its implementation shall be available.		
Objective Evidence:	Based on waste management plan, hazardous waste such as empty lubricant bottle, empty grease pile shall sent for temporary hazardous waste. - Assessment team field visit to landfill in Jakluay Estate, block B23 - inside inorganic landfill was found disposal of empty motorcycle lubricant bottles, empty grease pile; - Assessment team field visit to worker housing Long Buluh Estate, Division I & II, found empty motorcycle lubricant bottles disposed off into water sewage, empty grease pile used as water container; Deviation between waste management plan and field implementation evident.		
Corrections:	1. To remove ex-lubricant and grease found in landfill of Jakluay Estate and Long Buluh Estate to licensed temporary hazardous waste storage. 2. Record the incoming waste into logbook; 3. Replace the waste bin into dedicated trash can (not ex-hazardous waste);		
Root Cause Analysis:	Weak monitoring related to presence of hazardous waste in the environment of worker housing and landfill.		
Corrective Actions:	1. Socialization to all staff of PT. Tapian Nadenggan and all SPO unit - related to type of hazardous waste. Socialization carried out by SPO coordinator and EPM staff at each unit; 2. RC & PC Kaltim 2 issued a circular/"Surat Edaran" related to prohibit the use of empty hazardous waste and explains the type of hazardous waste; 3. Communicating the circular from Regional Controller and Processing Controller to all employees in all division and stations in POM; 4. Prepare monitoring schedule for waste management in worker housing and proactively conduct "Clean Friday" to clean environment; 5. Prepares checklist related to checking worker housing and landfill (Checklist lingkungan);		
Assessment Conclusion:	The corrective action plan for minor NC have been accepted. Audit team will review the effectiveness of corrective action plan's implementation during subsequent assessment.		
Nonconformity			
NCR Ref #	1731600-201901-N2	Clause & Category (Major / Minor)	RSPO Principle & Criteria Certification System, June 2017 4.5 Minimum requirements for multiple management units - 4.5.3 Time-bound plan - Minor
Date Issued	2 February 2019	Due Date	Next assessment
Closed (Yes / No)	No	Date of nonconformity Closure	-
Statement of Nonconformity:	Golden Agri Resources, Ltd have not demonstrates approval by the RSPO Secretariat for deviation of certification timebound plan i.e. all estates and mills shall be certified within five years after obtaining RSPO membership).		
Requirement Reference:	4.5 Minimum requirements for multiple management units 4.5.3 Time-bound plan: A time-bound plan for certifying all its management units and/or entities, including the units where the organization has management control and no or minor shareholding, is submitted to the CB during the initial		

	<p>certification audit. The time-bound plan should contain a current list of all estates and mills.</p> <p>(a) As a minimum, all estates and mills shall be certified within five years after obtaining RSPO membership. Any new acquisitions shall be certified within a three-year timeframe. Any deviations from these maximum periods requires approval by the RSPO Secretariat.</p> <p>(b) Progress towards this plan shall be verified and reported on in subsequent annual surveillance audits by the CB. Where the CB conducting the surveillance audit is different from the CB which first accepted the time-bound plan, the later CB shall accept the appropriateness of the time-bound plan at the moment of first involvement and shall only check continued appropriateness;</p> <p>(c) Any revision to the time-bound plan or to the circumstances of the company shall cause the time-bound plan to be reviewed by the CB. Changes to the time-bound plan are permitted only where the organization can demonstrate to the CB that they are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or chamber of commerce (or equivalent);</p> <p>(d) Where there are isolated lapses in implementation of a time-bound plan, a minor non-compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised;</p>
Objective Evidence:	<ul style="list-style-type: none"> - PT. Tapiro Nadenggan - Jakluay POM is subsidiary of Golden Agri Resources, Ltd with RSPO membership No.1-0096-000-00 with membership approval date 31 March 2011. - Golden Agri Resources, Ltd revised the RSPO timebound plan No.005/EL/PCDV-RSPO/I/2019, dated 21 January 2019. These timebound plan listed 16 palm oil mills and 95 supply base/estate/smallholder as uncertified management units. The timebound plan indicates RSPO certification of the remaining uncertified management units to be completed in 2020. - The latest timebound plan for certification of Golden Agri Resources, Ltd in 2020 was deviated from minimum requirement whereby all estates and mills shall be certified within five years after obtaining RSPO membership. - Golden Agri Resources, Ltd have not demonstrates approval by the RSPO Secretariat for deviation of certification timebound plan.
Corrections:	<p>GAR revised the timebound plan for RSPO Certification of Jakluay Plasma and Bukit Subur Plasma; change the recipient POM to Rantau Panjang POM; and shift the RSPO certification target to year 2020; that have been accepted by CAB that first issued certificate for GAR.</p>
Root Cause Analysis:	<p>The latest timebound plan for certification of Golden Agri Resources, Ltd in 2020 have been accepted by other CAB that first issued certificate for GAR.</p>
Corrective Actions:	<p>GAR revised the timebound plan for RSPO Certification of Jakluay Plasma and Bukit Subur Plasma; change the recipient POM to Rantau Panjang POM; and shift the RSPO certification target to year 2020; that have been accepted by CAB that first issued certificate for GAR.</p> <p>GAR planned to seek approval from RSPO Secretariat.</p>
Assessment Conclusion:	<p>The corrective action plan for minor NC have been accepted.</p> <p>Audit team will review the effectiveness of corrective action plan's implementation during subsequent assessment.</p>

Opportunity for Improvements	
OFI #	Description
OFI 1	RSPO P&C Indonesia National Interpretation 2016 - Indicator 6.5.2 PT. Tapan Nadenggan - Jakluay POM and its supply base - together with worker union organization have prepared collective work agreement, "Perjanjian Kerja Bersama Periode 2018-2020". The collective work agreement available in Bahasa Indonesia. The content of collective work agreement have been disseminated to employees in each management unit. Concern raised related to provision of new collective work agreement for wider audience and additional resources for explanation on specific terms inside the agreement.

Positive Findings	
PF #	Description
PF 1	

3.4.1 Status of Nonconformities Previously Identified and Observations

Non-Conformity			
NCR Ref #	1589237-201801-N1	Clause & Category (Major / Minor)	RSPO P&C Indonesia National Interpretation 2016 - Indicator 5.1.3 - Minor
Closed (Yes / No)	Yes	Date of nonconformity Closure	2 February 2019
Statement of Nonconformity:	PT. Tapan Nadenggan has implementing the environment monitoring plan according to RPL document, however there were water quality analysis which exceed the standard and the follow up action taken by company were not effective to addressed the issue.		
Requirement Reference:	Environment monitoring plan document, its implementation report, and the corrective plan (if non-conformance arised from the monitoring result) shall be available. This plan is reviewed on two-yearly basis.		
Objective Evidence:	Company has monitor surface water quality semester II 2017 on October 2017 by Accredited Testing Laboratory PT Mutu Agung Lestari as per Perda Kaltim No. 02 tahun 2011. The quality standard parameters chlorine was < 0.03 mg/L while actual in downstream was 0.24 mg/L and Disolved Oxygen Minimum 6 while actual was 5.73. The issue also found in the previous analysis result and company has made follow up action, however it was not effective to addressed the issue.		
Corrective Actions:	<ul style="list-style-type: none"> - Identify chlorine sources for all operational activities whether in estate and mill, as well as household activities. - Conducting control or prevention of these sources so that the value of chlorine on the Pantun River does not exceed the quality standard. - As a comparison result, the water sampling will be carried out in the rainy season and the delivery of samples to the laboratory does not exceed 24 hours. • Conducting regular control or prevention of chlorin sources from estate and mill activity including housing activity so that the value of chlorine on the Pantun River does not exceed the quality standard. • Conducting the regular chlorine analysis in Pantun River as per recommendation in RKL/RPL document (Environmental Management and Monitoring Plan). 		

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	<p>Based on review of Report RKL-RPL 2nd Semester year 2018, the result of monitoring of surface water quality were complied with the requirement. Data verified:</p> <ul style="list-style-type: none"> • Report of Testing serial number: 4906/SL/X/2018, sample type: surface water, location in Hulu Sungai Pantun, conducted by testing laboratory PT. Mutu Agung Lestari dated 9 October 2018. The quality standard parameters chlorine was < 0.03 mg/L, the actual chlorine was 0.01 mg/L and the result Dissolved Oxygen 4.27 mg/L (standard of Dissolved Oxygen Minimum was 4, reference: MUTU – 33342 and PerDa Kalimantan Timur nomor 02 Tahun 2011 La,piram V Kelas II). • Report of Testing serial number: 4907/SL/X/2018, sample type: surface water, location in Hilir Sungai Pantun, conducted by testing laboratory PT. Mutu Agung Lestari dated 9 October 2018. The quality standard parameters chlorine was < 0.03 mg/L, the actual chlorine was 0.01 mg/L and the result Dissolved Oxygen 4.51 mg/L (standard of Dissolved Oxygen Minimum was 4, reference: MUTU – 33342 and PerDa Kalimantan Timur No.02 Tahun 2011 Lampiran V Kelas II). • Report of Testing serial number: 4908/SL/X/2018, sample type: surface water, location in Tengah Sungai Pantun, conducted by testing laboratory PT. Mutu Agung Lestari dated 9 October 2018. The quality standard parameters chlorine was <0.03 mg/L, the actual chlorine was 0.02 mg/L and the result Dissolved Oxygen 4.50 mg/L (standard of Dissolved Oxygen Minimum was 4, reference: MUTU – 33342 and PerDa Kalimantan Timur No.02 Tahun 2011 Lampiran V Kelas II). • Report of Testing serial number: 2207/SL/X/2018, sample type: surface water, conducted by Accredited Testing Laboratory PT. Mutu Agung Lestari as per Perda Kaltim No.2 tahun 2011. The quality standard parameters chlorine was <0.03 mg/L, the actual chlorine in downstream location in Kenyanyang river was 0.01 mg/L (OK), in Bensar river was 0.02 mg/L. The result shown OK.
Assessment Conclusion:	<p>Audit Team has been reviewed evidences. The correction and corrective has effective implemented. The Minor NC was closed on 2 February 2019.</p>

Opportunity for Improvement	
OFI#	Description
OFI 1	

3.4.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Major / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1430943-201701-N1	Minor	RSPO P&C INA NI 2016 -2.1.4	27 January 2017	CLOSED on 30 January 2018
1430943-201701-N2	Minor	RSPO P&C INA NI 2016 - 5.6.3	27 January 2017	CLOSED on 30 January 2018
1589237-201801-N1	Minor	RSPO P&C INA NI 2016 - 5.1.3	1 February 2018	CLOSED on 2 February 2019
1731600-201901-M1	Major	RSPO Supply Chain Certification Standard (June 2017) General Chain of Custody Requirement - 5.3.2	2 February 2019	CLOSED on 29 April 2019
1731600-201901-M2	Major	RSPO Supply Chain Certification Standard (June 2017) General Chain of Custody Requirement - 5.7.2	2 February 2019	CLOSED on 29 April 2019

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1731600-201901-M3	Major	RSPO Supply Chain Certification Standard (June 2017) General Chain of Custody Requirement - 5.11	2 February 2019	CLOSED on 29 April 2019
1731600-201901-M4	Major	RSPO Principle & Criteria Certification System, June 2017 4. Certification process requirements for certification against P&C - 4.1 Unit of certification	2 February 2019	CLOSED on 2 May 2019
1731600-201901-N1	Minor	RSPO P&C INA NI 2016 - 5.3.3	2 February 2019	Remains OPEN
1731600-201901-N2	Minor	RSPO Principle & Criteria Certification System, June 2017 4.5 Minimum requirements for multiple management units - 4.5.3 Time-bound plan	2 February 2019	Remains OPEN

3.5. Stakeholders Consultation

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

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

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

List of Stakeholders Contacted	
<p>Internal Stakeholders</p> <ul style="list-style-type: none"> - Gender Committee of Jak Luay POM, Jakluay Estate, Bukit Subur Estate, Pantun Mas Estate and Long Buluh Estate. 	<p>Union/Contractors/Local Communities</p> <ul style="list-style-type: none"> - Worker Union of Jakluay POM, Jakluay Estate, Bukit Subur Estate, Pantun Mas Estate and Long Buluh Estate. - Ketua Koperasi Sawit Subur Abadi (Bukit Subur Plasma) – Bp. Saidul Kipli - Sekretaris Desa Juk Ayak (Village Secretary of Juk Ayak village) – Bp. Kaharudin
<p>Government Departments</p> <ul style="list-style-type: none"> - Badan Pertanahan Nasional (BPN) Kabupaten Kutai Timur – Lands Office Kutai Timur Regency 	<p>NGO</p> <ul style="list-style-type: none"> - Kepala Adat Dayak Jakluay (Head of Dayak Customary Leader Jakluay) – NGO



<ul style="list-style-type: none"> - Dinas Perkebunan (Disbun) Kabupaten Kutai Timur (Plantation Agency in Kutai Timur Regency) - Dinas Lingkungan Hidup (DLH) Kabupaten Kutai Timur (Environment Agency of Kutai Timur Regency) - Dinas Tenaga Kerja dan Transmigrasi (Disnakertrans) Provinsi Kalimantan Timur (Manpower and Transmigration Office in East Kalimantan Province) 	
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IS #	Description
1	<p>Feedbacks: Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur (Manpower and Transmigration Office in East Kalimantan Province)</p> <ul style="list-style-type: none"> - The communication with manpower office is good. Good response upon information request. - PT. Tapian Nadenggan have implement CSR program for partnership plantation/smallholder, local manpower use, and contribution to local development. - The worker salary payment have meet government regulation. - All mill's machineries; boiler and welding operator have been licensed. - Company have provided health facilities for workers in form of polyclinic. Referral to bigger hospital being made to RSUD Sangatta. - In the past 12 months period, there is no industrial dispute. - Company have conducted regular medical check up for its worker. - A number of worker have not been registered with BPJS Ketenagakerjaan – insurance, need to be registered soon. - A number of worker have serve for several year, yet still as temporary worker. Manpower office recognize company effort to appoint as permanent worker. - Company have implement occupational health and safety management system, the heath and safety committee report have been submitted regularly – however company have not been certified (external audit) for health and safety. <p>Management Responses:</p> <ul style="list-style-type: none"> - Company thank you for the positive comments. - With regards to BPJS Ketenagakerjaan registration for some workers, because some of the workers are registered with regency insurance policy. In order to process the BPJS Ketenagakerjaan, the said worker need to discontinue the regency insurance policy to continue with BPKS Ketenagakerjaan. However, the workers are reluctant to discontinue their current policy – therefore company cannot proceed the worker's BPJS Ketenagakerjaan. - Currently company continues to appoint temporary worker into permanent worker. - As per Peraturan Pemerintah No.50 tahun 2012, there is no obligation for external audit/certification of health and safety. Company will continue to implement the OHS management system, conduct internal audit and report the OHS performance. <p>Audit Team Findings:</p> <ul style="list-style-type: none"> - Comment from "Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur" in previous assessment, related to collective work agreement have been followed up by audit team in indicator 6.5.2. - Audit team verified the process of appointing permanent worker and BPJS Ketenagakerjaan in indicator 4.7.6 and 6.8. No further action.
2	<p>Feedbacks: Dinas Perkebunan Kabupaten Kutai Timur (Plantation Agency in Kutai Timur Regency)</p> <ul style="list-style-type: none"> - The oil palm plantation management of PT. Tapian Nadenggan is one of the best in the regency. - The plantation agency have made physical assessment for implementation of scheme smallholder/partnership plantation of 20% in PT. Tapian Nadenggan. Latest progress was the construction of cooperative building. - Plantation agency have carried out "Penilaian Usaha Perkebunan/PUP", last in 2018.

	<ul style="list-style-type: none"> - PT. Tapian Nadenggan have implement "Peraturan Daerah No.6 tahun 2005" – 75% of local manpower in the company. - PT. Tapian Nadenggan is using certified oil palm seedling for planting in company-owned plantation and scheme smalholder plantation. <p>Management Responses: PT. Tapian Nadenggan will continue to maintain good relationship with relevant government office and agencies to become sustainable oil palm plantation.</p> <p>Audit Team Findings: Audit team noted the positive commentary. No further action.</p>
<p>3</p>	<p>Feedbacks: Dinas Lingkungan Hidup Kabupaten Kutai Timur (Environment Agency of Kutai Timur Regency)</p> <ul style="list-style-type: none"> - PT. Tapian Nadenggan submit all reports related to environmental performance management to environmental office. - PT. Tapian Nadenggan holds all relevant permits related to environmental protection such as permit forland applicatoin and hazardous waste. - The environmental management and monitoring plan implementation report have regularly being submitted to environmental office. - PT. Tapian Nadenggan always sent the hazardous waste using license transporter and license collector. - To anticipate any POM effluent leakage, environment office suggest implementation of safety protector for the piping installation. - Communication between company and the government offices have running well, anything happens will be reported by company to government office in less than 24 hours. <p>Management Responses: PT. Tapian Nadenggan will continue to maintain good relationship with relevant government office and agencies to become sustainable oil palm plantation.</p> <p>Audit Team Findings: Audit team noted the positive commentary. No further action.</p>
<p>4</p>	<p>Feedbacks: Badan Pertanahan Nasional Kabupaten Kutai Timur – Lands Office Kutai Timur Regency</p> <ul style="list-style-type: none"> - PT. Tapian Nadenggan have utilized the land for oil palm plantation as per land tilte. - In 2018 up to early 2019, no report of land complaint, land dispute or law pursuit aginst land under PT. Tapian Nadenggan. - Currently BPN Kutai Timur Regency is processing the land certificate for scheme smalholder of PT. Tapian Nadenggan. For 2018, 85 land parcel have been issued with certificate. - PT. Tapian Nadenggan have not reported the "Laporan Perkembangan Usaha Perkebunan" at each quarter to BPN Kutai Timur Regency. - BPN (Panitia C) will conduct verification upon abandoned land in HGU of PT. Tapian Nadenggan. <p>Management Responses: PT. Tapian Nadenggan will submit the "Laporan Perkembangan Usaha Perkebunan" at each quarter to BPN Kutai Timur Regency.</p> <p>Audit Team Findings: Audit team have verified the "Laporan Perkembangan Usaha Perkebunan" being submitted to BPN Kutai Timur Regency. Other comment noted under indicator 2.2. No further action.</p>
<p>5</p>	<p>Feedbacks: Ketua Koperasi Sawit Subur Abadi (Bukit Subur Plasma) – Bp. Saidul Kipli</p> <ul style="list-style-type: none"> - PT. Tapian Nadenggan communicated in good manner with the surrounding village communities. - The presence of PT. Tapian Nadenggan is beneficial to surrounding communities – for economic growth, education and health. - Bukit Subur Plasma consist of 2 phases; Tahap 1 (phase 1) was 394 Ha oil palm planted in 2009 located in Juk Ayak village, Marah Haloq village and Long Segar village; and Tahap 2 (phase 2) was 310 ha oil palm planted in 2012, located in Karnyanyan village and Long Noran village.

	<ul style="list-style-type: none"> - The scheme smallholder system implemented in Bukit Subur Plasma is full managed – therefore all activities starting from land clearing, seedling provision, plantation upkeep and harvesting carried out by PT. Tapian Nadenggan. All cost incurred will be deducted from FFB sales. - The agreement time frame agreed between 2009 up to 2021. - All area of scheme smallholder have been issue with land title, currently land titled being kept by bank. - The FFB price was following the price determined by “Tim Penetapan Harga TBS Kelapa Sawit Dinas Perkebunan Kalimantan Timur”. - Committee meeting carried out every month, company provides meeting room. <p>Management Responses: Company will strive to maintain cooperation with communities in order to improve surrounding communities welfare.</p> <p>Audit Team Findings: Audit team noted the information for PT. Tapian Nadengan from Bukit Subur Plasma.</p>
<p>6</p>	<p>Feedbacks: Sekretaris Desa Juk Ayak (Village Secretary of Juk Ayak village) – Bp. Kaharudin (previous land owner)</p> <ul style="list-style-type: none"> - PT. Tapian Nadenggan maintain good communication with the surrounding communities. - The company presence in the area have beneficial effect for people of this village in form of economic, education and health. - Company is very responsive if asked for assistance, such as transporting sick people, road maintenance and towing sinking vehicle (due to poor road condition). - Communities are involved in plantation activities such as hired as worker, opportunity to be local contractor, opportunity to be FFB transporter, opportunity to be upkeep contractor, opportunity to become infrastructure contractor. - Company have contributed to Juk Ayak village in form of construction of volley field, mass circumstion, religious day celebration and provides scholarship for students. <p>The land compensation process for the standing trees was experienced by the secretary’s father-in-law back in 2009. During the time – the process was transparent, started with explanation on impact from oil palm plantation presence, price negotiation, land measurement – where individuals/community member being consorted by village authorities. The process concluded with payment of compensation of IDR. 750,000/Ha.</p> <p>Management Responses: Company will strive to maintain cooperation with communities in order to improve surrounding communities welfare.</p> <p>Audit Team Findings: Audit team noted the information as positive comment and additional information related to indicator 2.2.4 and 6.4.</p>
<p>7</p>	<p>Feedbacks: Gender Committee of Jak Luay POM, Jakluay Estate, Bukit Subur Estate, Pantun Mas Estate and Long Buluh Estate.</p> <ul style="list-style-type: none"> - Communication between gender committee and mangement of PT. Tapian Nadenggan is good. - Should gender committe wanted to discuss issues related to gender – management is receptive and accommodating the process. - Gender committee is conducting monthly meeting to discuss issues related to gender. So far there has been no case of sexual harassment/domestic violence in units under PT. Tapian Nadenggan. - Gender committee’s routine agenda is health post/Posyandu for health of mother and children. <p>Management Responses: Company will strive to maintain good relationship and communication with gender committee.</p> <p>Audit Team Findings: Audit team noted the information as positive comment and additional information related to indicator 6.9.</p>
<p>8</p>	<p>Feedbacks:</p>

	<p>Worker Union of Jakluay POM, Jakluay Estate, Bukit Subur Estate, Pantun Mas Estate and Long Buluh Estate.</p> <ul style="list-style-type: none"> - Communication between union and mangement of PT. Tapian Nadenggan is good. - Should worker union wanted to discuss issues related to industrial relation – management is receptive and accommodating the process. - Gender committee is conducting monthly meeting to discuss issues related to manpower and industrial relation. So far there has been no conflict between company and worker union. - Company have paid the salary as per regulation. For salary 2018 refers to "Surat Keputusan Gubernur Kalimantan Timur No.561/K.784/2017" dated 16 November 2017. There is no complaint related to salary and benefit payment. - Company have provides houding facility, electricity, clean water, religious houses, education facility, etc. The area that usually complained by worker in general related to housing condition such as leaking roof and bathroom. - Worker have been registered onto insurance scheme - BPJS Kesehatan and BPJS Ketenagakerjaan by company. <p>Management Responses:</p> <ul style="list-style-type: none"> - Management noted the positive comments from worker union. - Company will strive to maintain good relationship and communication with worker union. - Currently, management have prepared a worker housing’s renovation program. The program implemented in phases and progress is ongoing. <p>Audit Team Findings:</p> <p>Audit team noted the additional information and verified under indicator 6.5.3.</p>
<p>9</p>	<p>Feedbacks:</p> <p>Kepala Adat Dayak Jakluay (Head of Dayak Customary Leader Jakluay) – NGO</p> <ul style="list-style-type: none"> - PT. Tapian Nadenggan maintain good communication with the surrounding communities including the Dayak communities. - The company presence in the area have beneficial effect for people of this village in form of economic, education and health. - Company is very responsive if asked for assisstance, such as transporting sick people, road maintenance and village bridge renovation. - Communities are involved in plantation activities such as hired as worker, opportunity to be FFB transporter, opportunity to be upkeep contractor, opportunity to become infrastructure contractor. - During early development of the plantation – Dayak leaders were involved in the process of land compensation. - Currently the Dayak leaders involved by company in providing knowledge related to sustainable oil palm to communities. <p>Management Responses:</p> <ul style="list-style-type: none"> - Company will strive to maintain good relationship and communication with communities, traditional leader, religious leader, young movement and village authorities. <p>Audit Team Findings:</p> <p>Audit team noted the additional information and verified under indicator 2.2.4.</p>

Formal Signing-off of Assessment Conclusion and Recommendation	
<p>The audit objectives have been achieved and the certificate scope remains appropriate. Based on the results of this audit, it is concluded that PT. Tapian Nadenggan – Jakluay POM has complied with the RSPO Principles & Criterias 2013 - Indonesia National Interpretation (September 2016) and RSPO Supply Chain Certification Standard (June 2017) for CPO Mills and audit criteria identified within the audit report. It is deemed that the management system continues to achieve its intended outcomes. Therefore, it is recommended that the certification of PT. Tapian Nadenggan – Jakluay POM is continued.</p>	
Report prepared by	Acceptance of Assessment Conclusion
Name: Pratama Agung Sedayu	Name: Mr. Ismu Zulfikar
Company Name: On behalf BSI Services Malaysia, Sdn Bhd.	Company Name: PT. Tapian Nadenggan – Jakluay POM
Title: Lead Auditor	Title: Sustainability Department Head
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: 13 May 2019	Date: 13 May 2019

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance
Principle 1: Commitment to Transparency		
Criterion 1.1: Growers and millers provide 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.		
1.1.1 List of information related to criterion 1.2 that can be accessed by relevant stakeholders shall be available. - Minor compliance -	See indicator 1.2.1	Comply
1.1.2 Records of requests for information and responses to the information requested shall be available. - Major compliance -	<p>Jakluay POM recorded incoming information into "Buku Komunikasi dan Konsultasi". In 2018, there were 49 incoming information, request, proposal, resignation, donation request, and other type of communication. Sample taken: Church "Gereja Oikumene Betlehem – Badan Pengurus Jemaat" sent letter No.01/III-3/BPJ-Oik Bet-KT/2018, dated 19 October 2018 with request for donation to assist Christmast celebration. Recorded on book 5 November 2018. Responded by Mill Manager by giving donation on 15 November 2018. Donation given on 25 December 2018, receipt evident - closed.</p> <p>Pantun Mas Estate listed all incoming letter through Buku Komunikasi dan Konsultasi. Sampled: "Lembaga Adat Wehea from Desa Nehes Liang Bing", through letter "No.041/LAW-NLB/SP/II/2018 perihal Surat Permohonan Bantuan BBM Solar" dated 9 February 2018 – request for HSD fuel to operation of road maintenance. Request approved on same date. Record of receipt to Mr.Ledjie Taq on 21 February 2018 – evident.</p> <p>Long Buluh Estate reported the payment of BPJS Kesejahteraan period September 2018 (paid on 8 October 2018).</p> <p>Bukit Subur have "Buku Komunikasi dan Konsultasi". Estate received inquiry related to sport, cultural and art festival "Dayak Kenyah Lepoq Pekenog Tawai" dated 19 May 2018. The inquiry then send to Regional Controller on the same date. On 19 May 2018, Regional Controller send the inquiry to Vice President Agronomy – approved on 25 May 2018. The company made contribution to the festival</p>	Comply

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Criterion / Indicator		Assessment Findings	Compliance
		<p>with charity note Np.009/BSRE/CSR-Bantuan/06/2018 dated 7 June 2018.</p> <p>PT. Tapian Nadenggan reporting the performance of land and forest fire prevention/patrol period January – June 2018 to “Dinas Perkebunan Provinsi Kalimantan Timur”, “Dinas Perkebunan Kabupaten Kutai Timur”, “Dinas Lingkungan Hidup Provinsi Kalimantan Timur”, “Dinas Lingkungan Hidup Kabupaten Kutai Timur”.</p> <p>PT. Tapian Nadenggan reporting the performance of land and forest fire prevention/patrol period July – December 2018. The report summarized 16 hot spots information received – totalling 35 hot spots. Based on field verification only 23 hot spots evident (65.71%). 3 hot spots were located inside HGU PT. Tapian Nadenggan, but under control of community. Total area burned inside company concession 28.6 Ha, and outside company concession 48.5 Ha. Sample report: 26 Ha comprise of 9 hot spots inside Jakluay Estate, but under control of Rantau Panjang community. Socialization on zero burning have been communicated.</p> <p>PT. Tapian Nadenggan have reported the OHS committee performance, medical check up result period October – December 2018 to “Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur” on 11 January 2019.</p>	
Criterion 1.2:			
Management documents are publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.			
1.2.1	<p>Publicly available documents shall include, but are not necessarily limited to:</p> <p>a) Land titles/user rights (Criterion 2.2)</p> <p>b) Occupational health and safety plans (Criterion 4.7)</p> <p>c) Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8)</p> <p>d) HCV documentation (Criteria 5.2 and 7.3)</p> <p>e) Pollution prevention and reduction plans (Criterion 5.6)</p> <p>f) Details of complaints and grievances (Criterion 6.3)</p> <p>g) Negotiation procedures (Criterion 6.4)</p>	<p>Jakluay Estate and Pantun Mas Estate:</p> <p>Estate operation has determined all information available for stakeholder under “Daftar Informasi untuk Stakeholder No.F/SMART/UMUM/SADV/004/003”, established on 27 December 2017 in Jakluay Estate and 19 December 2016 in Pantun Mas Estate. The list consist of:</p> <ul style="list-style-type: none"> - Number of employee and salary payment – accesible to government bodies (vilage, district, regency and provincial government), BPJS, worker union and NGO; - Information on Nomor Pokok Wajib Pajak and Pajak Bumi dan Bangunan – accesible to government bodies; - Tax and retribution payment – accesible to government bodies (Dinas Pendapatan Daerah); - Environment document – accesible to government bodies (Balai Lingkungan Hidup Daerah Kabupaten dan Provinsi, Kementerian Lingkungan Hidup) and NGO; - Establishment deed, area database, production database, manuring application – accesible to government bodies; - Legal ownership of the land – accesible to government bodies and NGO; - HCV Report – accesible to government bodies and NGO; - Social Impact Assessment Report – accesible to government bodies and NGO; - Report of Community Development Program – accesible to government bodies and NGO; 	Comply

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Criterion / Indicator		Assessment Findings	Compliance
	h) Continual improvement plans (Criterion 8.1) i) Public summary of certification assessment report j) Human Rights Policy (Criterion 6.13). - Major Compliance -	<ul style="list-style-type: none"> - Health and Safety Committee Report – “Laporan Panitia Pembina Keselamatan dan Kesehatan Kerja” – accesible to government bodies; - Continuous Improvement Plan document – accesible to government bodies; - Human Rights Policy – accesible to government bodies and NGO; - Summary report of Certification Body Certification – accesible to government bodies and NGO; - Complaint and Grievance handling document – accesible to government bodies and NGO; 	
Criteria 1.3:			
Growers and millers commit to ethical conduct in all business operations and transactions.			
1.3.1	There shall be a written policy committing to a code of ethical conduct and integrity in all operations and transactions along with the documentation of socialisation process of the policy to all levels of the workers and operations. - Minor compliance –	<p>PT. Tapian Nadenggan has established policy called “Kebijakan Etika Bisnis” dated 1 August 2014. The policy stated “PT. SMART, Tbk committed to ethical conduct in all transaction and business operation, guided by company shared values: integrity, positive attitude, commitment, continual improvement, innovation and loyalty and in line with principle of sustainable palm oil company.” Further, in policy chapter 4, stated company will apply sanction to any worker involved in corruption, bribery and fraud in use of financial and other resources.</p> <p>Jakluay POM have disseminated the Code of Ethical Conduct to its worker, on 26 April 2018. Attended by 27 mill workshop employees.</p> <p>Bukit Subur Estate have disseminated the Code of Ethical Conduct to its worker, on 5 February 2018. Attended by 5 field assisstant, 7 harvesting mandores employees.</p> <p>Long Buluh Estate have disseminated the Code of Ethical Conduct to its 21 worker, on 10 December 2018.</p>	Comply
Principle 2: Compliance with applicable laws and regulations			
Criterion 2.1:			
There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	Evidence of compliance with relevant legal requirements shall be available. - Major compliance –	Company has a procedure to comply with legal requirements, as in “SOP Pemenuhan Peraturan dan Persyaratan Lainnya No.SOP/SMART/UMUM/SADV/I/002” date of issue 1 July 2014. The procedure composed of several steps: Identification of legal requirements and other applicable requirements, carried out by Sustainability Division (national level) and SPO Officer (regional level). <ul style="list-style-type: none"> - Collecting and update of legal requirement carried out by SPO Officer PSM. - Preparing list of legal requirements, classified based on relevant aspect (environment, health and safety, biodiversity, social-manpower, etc.) and based on hierarchy. 	Comply

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Distribution of legal requirements list carried out by SPO Officer region. - Evaluation of compliance, against all relevant legal (and other) requirements carried out by SPO officer unit. - Implementation of legal requirements carried out by all relevant department. This recorded under "Form Evaluasi Pemenuhan Peraturan dan Persyaratan Lainnya". Different type of legal requirement sets for mill and estate. - In order to ensure information access of legal requirement update, staff are assigned to prepare a contact list "Daftar Kontak Person Updating Peraturan dan Persyaratan Lainnya". - Regular evaluation carried out, once a year – at minimum to ensure consistent implementation of legal compliance. 	
2.1.2	<p>A documented system, which includes written information on legal requirements, shall be maintained.</p> <ul style="list-style-type: none"> - Minor compliance – 	<p>Company has a procedure to comply with legal requirements, as in "SOP Pemenuhan Peraturan dan Persyaratan Lainnya No.SOP/SMART/UMUM/SADV/I/002" date of issue 1 July 2014. The procedure composed of several steps: Identification of legal requirements and other applicable requirements, carried out by Sustainability Division (national level) and SPO Officer (regional level).</p> <ul style="list-style-type: none"> - Collecting and update of legal requirement carried out by SPO OfficerPSM. - Preparing list of legal requirements, classified based on relevant aspect (environment, health and safety, biodiversity, social-manpower, etc.) and based on hierarchy. - Distribution of legal requirements list carried out by SPO Officer region. - Evaluation of compliance, against all relevant legal (and other) requirements carried out by SPO officer unit. - Implementation of legal requirements carried out by all relevant department. This recorded under "Form Evaluasi Pemenuhan Peraturan dan Persyaratan Lainnya". Different type of legal requirement sets for mill and estate. - In order to ensure information access of legal requirement update, staff are assigned to prepare a contact list "Daftar Kontak Person Updating Peraturan dan Persyaratan Lainnya". - Regular evaluation carried out, once a year – at minimum to ensure consistent implementation of legal compliance. <p>Company has prepared a list of legal compliance list "Formulir Evaluasi Kepatuhan Kepada Peraturan, Perundangan dan Persyaratan Lainnya Bidang Kesehatan dan Keselamatan Kerja" – list of regulation related to health and safety, last update/evaluate on 2 January 2019. List and evaluation consist of 57 applicable regulation, such as: "Undang-undang No.13 tahun 2003 tentang Ketenagakerjaan" – 25 March 2003; "Peraturan Menteri Ketenagakerjaan No.5 tahun 2018 tentang Keselamatan dan Kesehatan Kerja Lingkungan Kerja" – 27 April 2018;</p>	Comply

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Company has prepared a list of legal compliance list "Formulir Evaluasi Kepatuhan Kepada Peraturan, Perundangan dan Persyaratan Lainnya yang Terkait Ketenagakerjaan" – list of regulation related to industrial relation, last update/evaluate on 2 January 2019. List and evaluation consist of 63 applicable regulation, such as: "Undang-undang No.21 tahun 2000 tentang Serikat Pekerja"; "Keputusan Presiden Republik Indonesia No.83 tahun 1998 tentang Ratifikasi Konvensi ILO No.87 tentang Kebebasan Berserikat dan Perlindungan Hak untuk Berorganisasi".</p> <p>Company has prepared a list of legal compliance list "Formulir Daftar Peraturan dan Persyaratan Lainnya" and the evaluation "Evaluasi Kepatuhan Kepada Peraturan, Perundangan dan Persyaratan Lainnya Bidang Lingkungan Hidup" – list of regulation related to environment, last update/evaluate on 5 January 2019. List and evaluation consist of 9 regulation related to AMDAL – environmental permit, 2 regulation related to hazardous substance; 9 regulations related to hazardous waste management; 2 regulations related to solid waste management; 17 regulations related to water and soil pollution; 11 regulations related to air pollution and non-moving emission source; 3 regulations related to energy efficiency;</p> <p>"Peraturan Menteri Negara Lingkungan Hidup No.2 tahun 2008 tentang Pemanfaatan Limbah Berbahaya dan Beracun" – chapter 5 stated "Pemanfaatan Limbah B3 dalam satu kesatuan sistem proses produksi utama (reuse) dapat dilakukan oleh penghasil pada lokasi kegiatannya tidak memerlukan izin."</p> <p>Company has prepared a list of legal compliance list "Formulir Daftar Peraturan dan Persyaratan Lainnya" and the evaluation "Evaluasi Kepatuhan Kepada Peraturan, Perundangan dan Persyaratan Lainnya Bidang Nilai Konservasi Tinggi" – list of regulation related to HCV, last update/evaluate on 5 January 2019. List and evaluation consist of 26 applicable regulation, such as "Keputusan Presiden No.43 tahun 1978 tentang Pengesahan Conventions on International Trade in Endangered Species of Wild Fauna and Flora" – 15 December 1978, "Peraturan Menteri Kehutanan No.48/Menhut-II/2008 tentang Pedoman Penanggulangan Konflik antara Manusia dan Satwa Liar" – 27 August 2008; Keputusan Menteri Lingkungan Hidup dan Kehutanan No.SK.130/MENLHK/SETJEN/PKL.0/2/ 2017 tentang Penetapan Peta Fungsi Ekosistem Gambut Nasional" – 28 February 2017; "Peraturan Direktur Jenderal Konservasi Sumber Daya Alam dan Ekosistem No.P.5/KSDAE/SET/KUM.1/9/2017 tentang Petunjuk Teknis Penentuan Areal Bernilai Konservasi Tinggi di Luar Kawasan Suaka Alam, Kawasan Pelestarian Alam dan Taman Buru" – 12 September 2017;</p>	

Criterion / Indicator	Assessment Findings	Compliance
<p>2.1.3 A mechanism for ensuring compliance shall be implemented.</p> <p>- Minor compliance –</p>	<p>Company has a procedure to comply with legal requirements, as in "SOP Pemenuhan Peraturan dan Persyaratan Lainnya No.SOP/SMART/UMUM/SADV/I/002" date of issue 1 July 2014. The procedure composed of several steps: Identification of legal requirements and other applicable requirements, carried out by Sustainability Division (national level) and SPO Officer (regional level).</p> <ul style="list-style-type: none"> - Collecting and update of legal requirement carried out by SPO OfficerPSM. - Preparing list of legal requirements, classified based on relevant aspect (environment, health and safety, biodiversity, social-manpower, etc.) and based on hierarchy. - Distribution of legal requirements list carried out by SPO Officer region. - Evaluation of compliance, against all relevant legal (and other) requirements carried out by SPO officer unit. - Implementation of legal requirements carried out by all relevant department. This recorded under "Form Evaluasi Pemenuhan Peraturan dan Persyaratan Lainnya". Different type of legal requirement sets for mill and estate. - In order to ensure information access of legal requirement update, staff are assigned to prepare a contact list "Daftar Kontak Person Updating Peraturan dan Persyaratan Lainnya". - Regular evaluation carried out, once a year – at minimum to ensure consistent implementation of legal compliance. <p>Company has prepared a list of legal compliance evaluation "Evaluasi Pemenuhan Peraturan Keselamatan dan Kesehatan Kerja", last update/evaluate on 2 January 2019.</p> <p>Evaluation of legal requirements compliance: Regulation: "Peraturan Menteri Pertanian No.05/PERMENTAN/KB.410/1/2018 tentang Pembukaan dan/atau Pengolahan Lahan Perkebunan Tanpa Membakar". Relevant aspect: chapter 4 "Pelaku Usaha Perkebunan dalam kegiatan pembukaan dan/atau pengolahan lahan perkebunan wajib dilakukan dengan tanpa membakar. Pembukaan dan/atau pengolahan lahan perkebunan dapat dilakukan secara a) manual, dengan menggunakan tenaga manusia; b) mekanis, dengan menggunakan bantuan mesin" – all plantation shall practice zero-burning. Land clearing/land preparation carried out through a) manual, using manpower or b) mechanical, with machinery. Implementation: Company has GAR social and environmental policy 1.4. Company have Management Committee Agronomy and Research/MCAR. Company have SOP for Land Clearing, indicating land clearing/land preparation conduct with zero burning. Status of compliance: Comply/1.</p>	<p>Comply</p>

Criterion / Indicator	Assessment Findings	Compliance
<p>2.1.4 A system for tracking any changes in the law shall be available and implemented.</p> <p>- Minor compliance –</p>	<p>PT. Tapian Nadenggan have update and evaluated the latest change for Indonesian regulation. Latest update in year 2018:</p> <ul style="list-style-type: none"> a. "Peraturan Menteri Pertanian No.5 tahun 2018 tentang Pembukaan dan/atau Pengolahan Lahan Perkebunan Tanpa Membakar" to replace obsolete "Peraturan Menteri Pertanian No.47 tahun 2014". b. "Peraturan Menteri Lingkungan Hidup dan Kehutanan No.68 Tahun 2018 tentang Baku Mutu Limbah Domestik". c. "Peraturan Menteri Lingkungan Hidup dan Kehutanan No.20 Tahun 2018 tentang Jenis Tumbuhan dan Satwa yang Dilindungi" to replace "Peraturan Pemerintah No.7 Tahun 1999". d. "Peraturan Menteri Lingkungan Hidup dan Kehutanan No.98 Tahun 2018 tentang Jenis Tumbuhan dan Satwa Dilindungi sebagai Pengganti Peraturan Menteri Lingkungan Hidup dan Kehutanan No.20 Tahun 2018". <p>Relevant aspect: appendix of the regulation on list of protected flora and fauna species. Implementation: Company has update the list into HCV management and monitoring. Status of compliance: Comply/1.</p>	<p>Comply</p>
<p>Criterion 2.2: The right to use the land is demonstrated, and is not legitimately contested by local people who can demonstrate that they have legal, customary or user rights.</p>		
<p>2.2.1 Documents showing legal ownership or lease, history of land tenure and the actual legal use of the land shall be available.</p> <p>- Major compliance -</p>	<p>Izin Lokasi: Company obtained a number of location permit for different land parcel:</p> <ul style="list-style-type: none"> 1.- "Keputusan Kepala Kantor Pertanahan Kabupaten Kutai No.19/PKT/BPN-16.3/UM-16/VII-1997 tentang Pemberian Izin Lokasi untuk Keperluan Pembangunan Perkebunan Kelapa Sawit", dated 2 July 1997 – awarded for PT. Bulungan Sarana Utama of 11,000 Ha in Muara Wahau District. - "Keputusan Kepala Kantor Pertanahan Kabupaten Kutai No.47/PKT/BPN-16.3/UM-40/IX-1998 tentang Perpanjangan Izin Lokasi untuk Keperluan Perkebunan Kelapa Sawit kepada PT. Bulungan Sarana Utama", dated 26 September 1998 – for 11,000 Ha in Muara Wahau District. - "Keputusan Bupati Kutai Timur No.212/02.188.45/HK/VI/2006 tentang Pembaharuan Izin Lokasi dan Perubahan dari PT. Bulungan Sarana Utama menjadi PT. Tapian Nadenggan untk Keperluan Perkebunan Kelapa Sawit Seluas 8,450 Ha yang Terletak di Desa Jakluay Kecamatan Muara Wahau dan Desa Juk Ayak, Rantau panjang, Batu Redi Kecamatan Telan Kabupaten Kutai Timur", dated 19 June 2006 – for 8,450 Ha. - This parcel of land awarded with Izin Usaha Perkebunan "Keputusan Bupati Kutai Timur No.500/25/EK-I/2006 tentang Persetujuan Izin Usaha Perkebunan atas nama PT. Tapian Nadenggan di 	<p>Comply</p>

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	<p>Kecamatan Muara Wahau”, dated 25 January 2006 – for 8,450 Ha in Jakluay village and Juk Ayak Village, Muara Wahau district.</p> <p>2.- “Keputusan Kepala Kantor Pertanahan Kabupaten Kutai No.09/PKT/BPN-16.3/UM-9/III-1999 tentang Pemberian Izin Lokasi untuk Keperluan Perkebunan Kelapa Sawit Pola Kemitraan (KKPA) kepada PT. Pratita Laksana Setia”, dated 16 March 1999 – for 8,900 Ha in Muara Wahau District.</p> <ul style="list-style-type: none"> - “Keputusan Bupati Kutai Timur No.213/02.188.45/HK/VI/2006tentang Pembaharuan Izin Lokasi dan Perubahan dari PT. Pratita Laksana Setia menjadi PT. Tapian Nadenggan untuk Keperluan Perkebunan Kelapa Sawit Seluas 5,950 Ha yang Terletak di Desa Nehes Liang Bing, Karya Bakti, Sidomulyo, Sri Pantun, Khong Beng Indah, Jakluay, Kecamatan Muara Wahau Kabupaten Kutai Timur”, dated 19 June 2006 – for 5,950 Ha. - “Keputusan Bupati Kutai Timur No.243/02.188.45/HK/VI/2007tentang Revisi Izin Lokasi untuk Keperluan Perkebunan Kelapa Sawit kepada PT. Tapian Nadenggan (eks PT. Pratita Laksana Setia) seluas 4,770 Ha yang Terletak di Desa Nehes Laing Bing, Jakluay, Long Wehea, Karya Bhakti, Sri Pantun, Sidomulyo, dan Kongbeng Indah, Kecamatan Muara Wahau Kabupaten Kutai Timur”, dated 14 June 2007 – for 4,770 Ha. - This parcel of land awarded with Izin Usaha Perkebunan “Keputusan Bupati Kutai Timur No.500/26/EK-I/2006 tentang Persetujuan Izin Usaha Perkebunan atas nama PT. Tapian Nadenggan di Kecamatan Muara Wahau”, dated 25 January 2006 – for 5,950 Ha in Jakluay village and Juk Ayak Village, Muara Wahau district. <p>The two land parcel then combined into single Izin Usaha Perkebunan: “Keputusan Bupati Kutai Timur No.188.4.45/160/Eko.1-X/2012 tentang Perubahan Keputusan Bupati Kutai Timur Nomor 500/25/Ek-I/2006 DAN 500/26/Ek-I/2006 Tanggal 25 Januari 2006 tentang Persetujuan Izin Usaha Perkebunan (IUP) PT. Tapian Nadenggan untuk Keperluan Perkebunan Kelapa Sawit Menjadi Seluas 11,703 Ha yang Terletak di Kecamatan Telen Kecamatan Kongbeng dan Kecamatan Muara Wahau Kabupaten Kutai Timur”, dated 31 October 2012 for 11,703 Ha.</p> <p>The land parcel has been issued with Hak Guna Usaha: Keputusan Kepala Badan Pertanahan Nasional Republik Indonesia No.128/HGU/BPN RI/2009 tentang Pemberian Hak Guna Usaha atas Nama PT. Tapian Nadenggan atas Tanah di Kabupaten Kutai Timur Provinsi Kalimantan Timur”, dated 10 September 2009 – for area of 11,503.48 Ha. Sertifikat Tanah No.025 for 676.90 Ha; Sertifikat Tanah No.026 for 1,776.97 Ha; Sertifikat Tanah No.027 for 5,736 Ha; Sertifikat Tanah No.028 for 3,237.43 Ha; Sertifikat Tanah No.029 for 76.18 Ha.</p>	

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	<p>3. Izin Lokasi for land parcel of 1,300 Ha as in "Keputusan Bupati Kutai Timur No.564/02/188.45/HK/X/2007 tentang Izin Lokasi untuk Keperluan Perkebunan Kelapa Sawit kepada PT. Tapian Nadenggan seluas 1,300 Ha yang Terletak di Desa Jakluay Kecamatan Wahau Kabupaten Kutai Timur", dated 29 October 2007 – for area of 1,300 Ha in Wahau District.</p> <ul style="list-style-type: none"> - "Keputusan Bupati Kutai Timur No.500/030/Eko.2-VI/2008 tentang Pemberian Ijin Usaha Perkebunan (IUP) kepada PT. Tapian Nadenggan untuk Keperluan Perkebunan Kelapa Sawit Seluas 1,300 Ha yang Terletak di Desa Jakluay Kecamatan Muara Wahau Kabupaten Kutai Timur", dated 23 June 2008 – for area of 1,300 Ha. - "Keputusan Bupati Kutai Timur No.525.5/K.169/2010 tentang Perpanjangan Keputusan Bupati Kutai Timur No.188.4.45/556/HK/2008 tentang Izin Lokasi untuk Keperluan Perkebunan Kelapa Sawit kepada PT. Tapian Nadenggan Seluas 975 Ha yang Terletak di Desa Jakluay Kecamatan Muara Wahau Kabupaten Kutai Timur", dated 25 February 2010 – for area of 975 Ha. - "Keputusan Bupati Kutai Timur No.525.26/K.879/HK/XII/2012 tentang Perpanjangan Izin Lokasi untuk Keperluan Perkebunan Kelapa Sawit kepada PT. Tapian Nadenggan Seluas 975 Ha yang Terletak di Kecamatan Muara Wahau Kabupaten Kutai Timur", dated 3 December 2012 – for area of 975 Ha. <p>"Risalah Panitia Pemeriksaan Tanah B Provinsi Kalimantan Timur No.08/9-64/RPT-PAN B/VIII/2014" dated 11 August 2014.</p> <p>The land parcel has undergo cadastral measurement as mapped in "Peta Bidang Tanah No.65/PB-64.200/XII/2014", dated 22 December 2014.</p> <p>"Keputusan Menteri Agraria dan Tata Ruang/Kepala Badan Pertanahan Nasional No.57/HGU/KEM-ATR/BPN/2018 tentang Pemberian Hak Guna Usaha atas Nama PT. Tapian Nadenggan Atas Tanah di Kabupaten Kutai Timur, Provinsi Kalimantan Timur", dated 22 June 2018. The HGU for land of 893.43 Ha located in "Desa Jakluay, Kecamatan Muara Wahau, Kabupaten Kutai Timur, Provinsi Kalimantan Timur" as mapped in "Peta Bidang Tanah No.19/PB-64.200/IX/2017 diterbitkan oleh Kantor Wilayah Badan Pertanahan Nasional Provinsi Kalimantan Timur" dated 18 September 2017. HGU valid for 35 years.</p> <p>The HGU decree then issued with certificate:</p> <ul style="list-style-type: none"> - "Sertipikat Hak Guna Usaha No.256, NIB.16.09.00.00.00159 untuk 331.03 Ha", based on "Surat Ukur No.323/Kutai Timur/2018" dated 23 July 2018. Certificate valid until 21 June 2053. - "Sertipikat Hak Guna Usaha No.259, NIB.16.09.00.00.00160 untuk 155.24 Ha", based on "Surat Ukur No.325/Kutai Timur/2018" dated 23 July 2018. Certificate valid until 21 June 2053. 	

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Criterion / Indicator		Assessment Findings	Compliance																					
		<ul style="list-style-type: none"> - "Sertipikat Hak Guna Usaha No.255, NIB.16.09.00.00.00392 untuk 8.63 Ha", based on "Surat Ukur No.322/Kutai Timur/2018" dated 23 July 2018. Certificate valid until 21 June 2053. - "Sertipikat Hak Guna Usaha No.258, NIB.16.09.00.00.00393 untuk 11.66 Ha", based on "Surat Ukur No.324/Kutai Timur/2018" dated 23 July 2018. Certificate valid until 21 June 2053. - "Sertipikat Hak Guna Usaha No.257, NIB.16.09.00.00.00394 untuk 386.87 Ha", based on "Surat Ukur No.321/Kutai Timur/2018" dated 23 July 2018. Certificate valid until 21 June 2053. 																						
2.2.2	<p>Legal boundaries are demonstrated clearly and maintained.</p> <p>- Minor compliance -</p>	<p>Monitoring of HGU poles carried out every 3 months and reported under "Monitoring Perawatan patok HGU PT. Tapan Nadenggan – JLYE 2018-2019". Whereby Jakluay Estate made inventory of all HGU poles in their area, made pictorial documentation and maintained the poles (visibility, area cleanliness and identification paint). In 2018, Jakluay Estate identify 26 HGU poles. Assessment team conducted field verification to HGU poles:</p> <table border="1"> <thead> <tr> <th>Poles No.</th> <th>Location</th> <th>GPS coordinates</th> </tr> </thead> <tbody> <tr> <td>PTTN 145</td> <td>Jakluay Estate, Div. III, block A14</td> <td>0° 59' 50.83" N & 116° 54' 03.61" E</td> </tr> <tr> <td>PTTN 144</td> <td>Jakluay Estate, Div. III, block A12</td> <td>0° 59' 50.89" N and 116° 53' 52.31" E</td> </tr> <tr> <td>PTTN 143</td> <td>Jakluay Estate, Div. III, block A10</td> <td>0° 59' 51.04" N and 116° 53' 35.17" E</td> </tr> <tr> <td>PTTN 142</td> <td>Jakluay Estate, Div. III, block A9</td> <td>0° 59' 50.07" N and 116° 53' 24.65" E</td> </tr> <tr> <td>PTTN 141</td> <td>Jakluay Estate, Div. III, block A9</td> <td>0° 59' 31.43" N and 116° 53' 25.89" E</td> </tr> <tr> <td>PTTN 140</td> <td>Jakluay Estate, Div. III, block A9</td> <td>0° 59' 17.84" N and 116° 53' 24.79" E</td> </tr> </tbody> </table> <p>Consistent with the monitoring result from Jakluay Estate, the HGU poles No.PTTN 145, PTTN 144 PTTN 143 are in good condition.</p> <p>"Program dan Realisasi Pemeliharaan patok HGU Pantun Mas Estate period 2018", identifying 100 HGU poles - divided per division, adjacent block number, HGU poles ID, and their maintenance planning. For example, HGU poles PT.TN 031 maintenance on 4 October 2018 and painted on 28 December 2018; HGU poles PT.TN 030 maintenance on 29 June 2018 and painted on 28 December 2018. HGU maintenance planning for 2019 have been prepared on 4 January 2019. For example, HGU poles PT.TN 030 maintenance on February 2019, June 2019 and painting on 7 December 2019.</p> <p>Long Buluh Estate demonstrated HGU poles monitoring "Monitoring Patok Batas", period 2018 whereby 53 HGU poles are maintained. Sample taken: HGU pole TN067 cleaned on 1 October 2018 – field visit suggest the HGU pole is visibly maintained; HGU pole TN01 cleaned on 9 July 2018 and 1 October 2018 – field visit to location, the HGU pole is visibly maintained;</p>	Poles No.	Location	GPS coordinates	PTTN 145	Jakluay Estate, Div. III, block A14	0° 59' 50.83" N & 116° 54' 03.61" E	PTTN 144	Jakluay Estate, Div. III, block A12	0° 59' 50.89" N and 116° 53' 52.31" E	PTTN 143	Jakluay Estate, Div. III, block A10	0° 59' 51.04" N and 116° 53' 35.17" E	PTTN 142	Jakluay Estate, Div. III, block A9	0° 59' 50.07" N and 116° 53' 24.65" E	PTTN 141	Jakluay Estate, Div. III, block A9	0° 59' 31.43" N and 116° 53' 25.89" E	PTTN 140	Jakluay Estate, Div. III, block A9	0° 59' 17.84" N and 116° 53' 24.79" E	Comply
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		Bukit Subur Estate demonstrated cadastral poles monitoring "Pemantauan Patok Kadastral BSRE Januari 2019" whereby identified 176 poles, between 14-18 January 2019. Remarks: 2 poles inside swamp (TN 95 & TN 96).	
2.2.3	In the event that there is a dispute or a dispute has occurred, adequate evidence of legitimate acquisition and compensation or compensation settlement process through conflict resolution which has been received through Free, Prior and Informed Consent by all related parties shall be provided. - Minor compliance -	Based on documents review and interview with local government and local communities surrounding the company on 31 Jan and 1 Feb 2019, it was noted that there is no customary land or legal rights within the company and scheme smallholders areas. The Company already has a land conflict management procedure, SOP/SMART/SENS-CSR/SADV/I/002 (Land of Conflict Resolution), on 1 July 2014 and SOP/NP/SMART/VII/D&L 002, on 1 July 2014 (Processes land compensation) and were implemented, explains that: in case of land conflict, it will be resolved by deliberation with the parties concerned and witnessed by local government (village head). In case of disagreement, negotiations will be conducted by using mediation by related parties, e.g. District head, Regent and land agency of Kutai Timur regency. The procedure has been disseminated to all stakeholders and community representatives around the Estate. Based on interview with community representatives and previous land owner they all understood regrading compensation process. Most of compensation process were done back in 2009, the process were clean and clear. There is no dispute occurred until now.	Comply
2.2.4	There shall be an absence of significant land conflict, unless requirements for acceptable conflict resolution processes (see Criteria 6.3 and 6.4) are implemented and accepted by the parties involved. - Major compliance –	Based on document review and interview with local government and local communities surrounding the company, it was noted that there is no land conflict/dispute occurred. All land compensation has been completed by company. No further land compensation.	Comply
2.2.5	For any conflict or dispute over the land, the evidence of the extent of disputed area is mapped out in a participatory way with involvement of affected parties (including neighboring communities and local government where applicable), shall be available. - Minor compliance –	Based on document review and interview with local government and local communities surrounding the company, it was noted that there is no land conflict/dispute occurred. All land compensation has been completed by company. No further land compensation.	Comply
2.2.6	To avoid escalation of conflict, there shall be no evidence that palm oil operations have instigated violence in maintaining	Based on document review and interview with local government and local communities surrounding the company, it was noted that there is no land conflict/dispute occurred.	Comply

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	peace and order in their current and/or planned operations. - Major compliance –	All land compensation has been completed by company. No further land compensation.	
Criterion 2.3: Use of the land for oil palm does not diminish the legal rights, customary or user right of other users without their free, prior and informed consent.			
2.3.1	Maps with appropriate scale showing the extent of recognized legal, customary or user rights (Criteria 2.2, 7.5 and 7.6) shall be developed through participatory mapping involving affected parties (including neighboring communities where applicable, and relevant authorities). - Major compliance -	Maps have been developed for each estate indicating Legal demarcation and planted areas. Planted areas of the Estate are wholly on Government land, leased under HGU. Some documents for example: the minutes of payments, meetings, discussions, contractual agreements with third parties, garden and concession map, can be shown to have FPIC process in accordance with the procedure. In the FPIC process also involves community leaders, the chairman of the organization which is in the vicinity of the location (eg: cooperatives, farmer groups etc.) and heads of villages as well as customary leaders in the village. At the time of the concession process where there is a land measurement, can be demonstrated by including some of the witnesses from the public and community leaders and traditional leaders also witnessed by the local village head.	Comply
2.3.2	Copies of negotiated agreements including the process of free, prior and informed consent (FPIC) (Criteria 2.2, 7.5 and 7.6) shall be available and these include: a) Evidence of consultation b) Statement of transfer of rights c) Evidence of compensation See specific guidance 2.3.2 - Minor compliance -	It was confirmed during group discussion that no land within mill and estates are encumbered by legal or customary rights. Land compensation had been made before the land use concession (HGU) processing. Maps have been owned indicating legal demarcation and planted areas according by HGU. Procedure for FPIC process was available, and during public consultation with Villages Heads, it was confirmed that the procedure was made in consultation and discussion with them. Based on interviews with village secretary and Chairman of the KUD Sawit Subur Abadi, Juk Ayak village, Jakluay village and Muara Pantun village confirmed that the company has conducted dissemination in the early development of oil palm plantations to the local communities related to the positive impact of plantation development, environmental management to minimize negative impacts and social management to the surrounding community partnerships and programs, including plasma (scheme smallholder) programs. The last land compensation recorded was back in 2009. Sample seen: - "Kesepakatan Bersama dan Serah Terima Dana Tali Asih" No.--/TAL/LBLE/VI/09 dated 3 June 2009 for land compensation to Syahbudin, H. Sahak, M. Kacang and Jam as previous owner of land located in Muara Pantun Village which is in location permit of PT. Tapian Nadenggan – Long Buluh Estate, Block J09, J10 and K10, with area 3.54 Ha; signed by related	Comply

Criterion / Indicator		Assessment Findings	Compliance
		<p>land owner, village head, chairman of customary (Kepala Adat) and chairman of village representative (BPD). Attached are location map, photograph of handover and receipt for amount IDR 2,301,000.</p> <ul style="list-style-type: none"> - "Kesepakatan Bersama dan Serah Terima Dana Tali Asih" No.--/TAL/LBLE/VI/09 dated 3 June 2009 for land compensation to Arsat Idris as previous owner of land located in Muara Pantun Village which is in location permit of PT. Tapian Nadenggan – Long Buluh Estate, Block J10, J11 and J12, with area 17.14 Ha; signed by related land owner, village head, chairman of customary (Kepala Adat) and chairman of village representative (BPD). Attached are location map, photograph of handover and receipt for amount IDR 11,141,000. - "Berita Acara Penyerahan Tanah Berikut Pemberian Tali Asih Tanah dan Tanam Tumbuh di Atasnya" No.455/D&L-BSBE/GR/IV/2011 tanggal 16 April 2011 for land compensation to M. Idris as previous owner of land located in Juk Ayak Village which is in location permit of PT. Tapian Nadenggan – Bukit Subur Estate, Block D17, D18 and D19, with area 5.00 Ha; signed by related land owner, village head, chairman of customary (Kepala Adat) and chairman of village representative (BPD). Attached are location map, photograph of handover and receipt for amount IDR 4,250,000. <p>The land compensation process for the standing trees was experienced by the Juk Ayak Village secretary's father-in-law back in 2009. During the time – the process was transparent, started with explanation on impact from oil palm plantation presence, price negotiation, land measurement – where individuals/community member being consorted by village authorities. The process concluded with payment of compensation of IDR. 750,000/Ha.</p>	
2.3.3	<p>Relevant information shall be available in appropriate forms and languages, including analysis of impacts, proposed benefit sharing, and legal arrangements.</p> <p>- Minor compliance -</p>	<p>Based on interviews with village secretary and local communities on 31 January and 1 February 2019 showed that they have understood the positive and negative impact of plantation development, environmental management to minimize negative impacts and social management to the surrounding community. Relevant information are presented in Bahasa Indonesia. "Kemitraan" (partnerships) programs, including plasma program (scheme smallholder) are now perceived and the program for others local communities still continued, such as local contractors FFB transport, upkeep work and infrastructure work.</p>	Comply
2.3.4	<p>Evidence shall be available to show that communities are represented through institutions or representatives of their own choosing, including legal counsel.</p> <p>- Major compliance -</p>	<p>Methods of negotiations in the process of land compensation are set in SOP the FPIC No. SOP/SMART/SENS-CSR/SADV/I/003, consist of preparation for a meeting with representatives of the public community attention to the various elements of community leaders, informal leaders, women, youth and farmers.</p>	Comply

Criterion / Indicator	Assessment Findings	Compliance
	<p>The Company also provides the opportunity for each group to choose a representative in the meeting and the company conducted participatory mapping, takes into account the customary land, forest ban which is an important source of water for residents, acreages for farming, the area reserve development.</p> <p>Based on interview at the public consultation on 31 January and 1 February 2019, the community appoints representatives for deliberations such as: local village head, community leaders or local customary leaders (Kepala Adat), and in disputes mediated directly by the government at the district level (BPN, Dinas Perkebunan and Bupati). Decision for an agreement is set in the program reports of agreement signed by all parties; Company, village authorities, smallholder’s representatives and other stakeholders.</p> <p>Based on stakeholder consultation with the Dayak customary leader, it was noted during early development of the plantation – Dayak leaders were involved in the process of land compensation. Currently the Dayak leaders actively involved by company in providing knowledge related to sustainable oil palm to communities.</p>	

Principle 3: Commitment to long-term economic and financial viability

Criterion 3.1:

There is an implemented management plan that aims to achieve long-term economic and financial viability.

<p>3.1.1</p> <p>A documented management plan, a minimum of three years shall be available, including, where appropriate, plan for scheme smallholders.</p> <p>- Major compliance-</p>	<p>Documented management plan for minimum five years, explaining budgeted FFB production per estate - available under "Profitability PT. Tapan Nadenggan":</p> <table border="1" data-bbox="678 1384 1289 1630"> <thead> <tr> <th>Year</th> <th>Jakluay Estate (ton)</th> <th>Pantun Mas Estate (ton)</th> <th>Long Buluh Estate (ton)</th> <th>Bukit Subur Estate (ton)</th> <th>Total FFB (Ton)</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>95,687</td> <td>86,848</td> <td>82,152</td> <td>64,179</td> <td>334,914</td> </tr> <tr> <td>2020</td> <td>95,461</td> <td>127,872</td> <td>92,474</td> <td>82,872</td> <td>398,679</td> </tr> <tr> <td>2021</td> <td>94,601</td> <td>127,448</td> <td>92,128</td> <td>84,167</td> <td>398,414</td> </tr> <tr> <td>2022</td> <td>93,171</td> <td>124,627</td> <td>90,361</td> <td>85,049</td> <td>393,208</td> </tr> <tr> <td>2023</td> <td>91,957</td> <td>123,609</td> <td>89,137</td> <td>85,547</td> <td>390,250</td> </tr> </tbody> </table> <p>CPO and PK Production under "Profitability PT. Tapan Nadenggan"</p> <table border="1" data-bbox="678 1713 1050 1877"> <thead> <tr> <th>Year</th> <th>CPO (ton)</th> <th>PK (ton)</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>81,217</td> <td>18,420</td> </tr> <tr> <td>2020</td> <td>100,666</td> <td>21,927</td> </tr> <tr> <td>2021</td> <td>100,599</td> <td>21,913</td> </tr> <tr> <td>2022</td> <td>99,285</td> <td>21,626</td> </tr> <tr> <td>2023</td> <td>98,538</td> <td>21,464</td> </tr> </tbody> </table> <p>Cost Estates – consist of upkeep, manuring, harvesting, transports, overhead, depreciation. Cost Mill – consist of processing, repair and maintenance, overhead, depreciation</p>	Year	Jakluay Estate (ton)	Pantun Mas Estate (ton)	Long Buluh Estate (ton)	Bukit Subur Estate (ton)	Total FFB (Ton)	2019	95,687	86,848	82,152	64,179	334,914	2020	95,461	127,872	92,474	82,872	398,679	2021	94,601	127,448	92,128	84,167	398,414	2022	93,171	124,627	90,361	85,049	393,208	2023	91,957	123,609	89,137	85,547	390,250	Year	CPO (ton)	PK (ton)	2019	81,217	18,420	2020	100,666	21,927	2021	100,599	21,913	2022	99,285	21,626	2023	98,538	21,464	<p>Comply</p>
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3.1.2	<p>An annual replanting program projected for a minimum of five years (but longer where necessary to reflect the management of fragile soils, see Criterion 4.3), with yearly review, shall be available.</p> <p>- Minor compliance-</p>	<p>Replanting program available in "Program Replanting Perkebunan Sinar Mas Kalseltim Region Kaltim 2":</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Jakluay Estate</th> <th>Pantun Mas Estate</th> <th>Long Buluh Estate</th> <th>Bukit Subur Estate</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>-</td> <td></td> <td></td> <td>-</td> </tr> <tr> <td>2025</td> <td>-</td> <td></td> <td></td> <td>-</td> </tr> <tr> <td>2026</td> <td>-</td> <td></td> <td></td> <td>-</td> </tr> <tr> <td>2027</td> <td>834.14 Ha</td> <td></td> <td></td> <td>-</td> </tr> <tr> <td>2028</td> <td>619.96 Ha</td> <td>183.07 Ha</td> <td></td> <td>-</td> </tr> </tbody> </table> <p>Audit team noted the change in infrastructure into planted area in Jakluay Estate, due to use of nursery into planted area in 2010.</p>	Year	Jakluay Estate	Pantun Mas Estate	Long Buluh Estate	Bukit Subur Estate	2024	-			-	2025	-			-	2026	-			-	2027	834.14 Ha			-	2028	619.96 Ha	183.07 Ha		-	Comply																																																												
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Criterion / Indicator	Assessment Findings	Compliance
Operating procedures are appropriately documented, consistently implemented and monitored.		
<p>4.1.1</p> <p>Standard Operating Procedures (SOPs) for estates (land clearing to harvesting) and SOP for mills (reception of FFB to dispatch of CPO and PKO) shall be available.</p> <p>- Major compliance -</p>	<p>In Jakluay POM, procedure of best manufacturing practice operation of Jakluay Palm Oil Mill is available in document of "SOP Pengolahan Pabrik Kelapa Sawit Management Committee for Mill Development (MCMD) as documented in SOP/SMART/MCMD/I/TM-PKS, Standard Operational Procedure of Palm Oil Process in SMART Group including PT. Tapan Nadenggan-Jakluay POM, revision 6 issued by Head Office Jakarta dated 1 November 2012. The procedure describes operation instruction from FFB receiving through production, processing (grading, sterilization, threshing, pressing, clarification, nut and kernel processing) and dispatch of CPO and PK.</p> <p>Work Instructions for all station has been developed and posted at work stations within the mill. Records of receiving FFB, sterilization, pressing, clarification and delivery (January – December 2018) were evident.</p> <p>Quality control check, sampling methods including its reporting from reception of FFB up to dispatch of CPO and PK was mentioned in the Laboratory procedure "SOP Control Laboratorium (SOP/SMART/ CONTROL-LAB/PKS) Revision Mei 2009".</p> <p>SOP for RSPO Supply Chain has been documented in "SOP Supply Chain Produk RSPO Model mass Balance No.PT. TN JLYM/SOP/23 dated 27 February 2019. The procedures covers receiving of FFB, verification of delivery order "Surat Penerimaan Barang", Reporting to Administration Clerk "Kepala Tata Usaha", Weighing in weighbridge, printing of weighbridge ticket, grading FFB, FFB processing. Calculation of Mass Balance, Sales document, Delivery order receipt, CPO and PK dispatch, weighing of CPO/PK, Printing of weighbridge and delivery order for CPO/PK and Document keeping.</p> <p>Processing SOPs are available in No. SOP/SMART/MCMD/I/TM-PKS documents. Pesrudahaan has completed palm oil processing procedures, starting from: FFB receipts, stew (strelisasi station), Bantingan (threshing station), Pressing Station, Clarification Station, Nut and Kernel Stations, Boiler Stations and Machine Rooms, Water Treatment and Waste Treatment Stations Fresh.</p> <p>The process of measuring and monitoring the quality of CPO is carried out at the clarification station. The CPO produced is stored in the Storage Tank and is monitored by standard:</p> <ol style="list-style-type: none"> 1. Oil Loss <ul style="list-style-type: none"> - On Sludge Centrifuge max 13,00%O/DM - On Final Effluent max 17,00%O/DM - On Solid Decanter max 14,00%O/DM - On Heavy Phase Decanter max 11,50%O/DM 2. Kualitas Produksi <ul style="list-style-type: none"> - FFA ≤3,00% - Moisture ≤0,150% - Dirt ≤0,030% 	<p>Comply</p>

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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - DOBI ≤3,00% <p>Maintenance of machinery and equipment at each station in the factory is regulated in the Work Instruction document, including:</p> <ul style="list-style-type: none"> - Sterilization Station (Decoction) Work Instructions No. IK/SMART/MCDM/I/TM-PKS/02 have been determined to work for routine inspection and treatment prior to processing operations, including leaks in air pipes, actuators. - Station Digester No.IK/SMART/MCDM/I/ Work Instructions - PKS / 04, the work stages of the digester include activities before operations, operations and after operations. The Digester at the pre-operation stage includes: checking the oil level gear box, checking the condition of the bolts on the coupling shaft Digester and performing a visual inspection of the Digester. - Station Press Work Instructions, IK No. IK/SMART/MCMD/I/TM-PKS/04-Station Press, Revised 00, 12-06-2013 - Station Clarification Work Instructions, IK No. IK/SMART/MCMD/I/TM-PKS/05-Station Clarification, Revision 00, 12-06-2013 - Oil Recovery Tank Work Instructions, IK No. IK/SMART/MCMD/I/TM-PKS/07-Oil Recovery Tank, Revised 00, 12-06-2013 - Nut & Kernel Station Work Instructions IK No. IK/SMART/MCMD/I/TM-PKS/12-Station Nut & Kernel, Revised 00, 12-06-2013 <p>Standard Operating Procedures for Estates were developed in SOP (Standard Operating Procedure) "Management Committee Agronomy and Research (MCAR) which revised on 1 September 2012. The procedures were includes new area and replanting planning, nursery, land clearing, preparation before planting, fertilising, upkeep, pest management, road maintenance, peat land management, drainage system, mature and immature upkeep, integrated pest management and harvesting. Other than that there were also other procedures for several processes including riparian zone management, application of agrochemical. Procedure also described required PPE and other safe working practices. Hardcopy of procedure are available and controlled. Interviews with the employees indicate satisfactory level of understanding and implementation in relation to their respective job function.</p> <p>The procedure of estate is available in place from land preparation, such as:</p> <ol style="list-style-type: none"> a. SOP/SMART/MCAR/I/TA-PPA; SOP New Area Investment Planning b. SOP/SMART/ MCAR/IV/TA-PLB; SOP Land Clearing c. IK/SMART/MCAR/I/TA-PPA/01; WI Drainage d. SOP/SMART/MCAR/III/TA-BBT; SOP Nursery e. SOP/SMART/MCAR/V/TA-TNM; SOP Planting Oil Palm 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> f. SOP/SMART/MCAR/VII/TA-HPT; SOP Pest and Disease Control g. SOP/SMART/MCAR/ VIII/TA-PGM; SOP Weeding h. SOP/SMART/MCAR/IX/TA-PPK; SOP Fertilizing i. SOP/SMART/MCAR/X/TA-PTB; SOP Immature Upkeep j. SOP/SMART/MCAR/XI/TA-PMP; SOP Harvesting Preparation k. SOP/SMART/MCAR/XII/TA-PTM; SOP Mature Upkeep l. SOP/SMART/MCAR/XIII/TA-PNN; SOP Harvesting m. SOP/SMART/MCAR/XIV/TA-PPT; SOP FFB Loading and Transport n. SOP/SMART/MCAR/II/TA-PRP; SOP Replanting o. IK/SMART/MCAR/IV/TA-TNM/07; WI Planting Oil Palm p. IK/SMART/MCAR/IV/TA-TNM/08; WI Census Oil Palm 	
4.1.2	<p>Checking or monitoring of operations procedures is conducted at least once a year.</p> <p>- Minor compliance -</p>	<p>In Jakluay POM, the organization has well implemented internal checking and monitoring processes that check and report on the implementation of the Management Guidelines. These include independent checks of the Mill by the corporate internal audit, which is:</p> <ul style="list-style-type: none"> - OIA (Operation Internal Audit) Mill, programmed twice a year. Operational Internal Audit has been performed to check consistent implementation of the procedures and work instructions. Internal audit covering operational activities of mill include the mill administration, finance, material stock, mill operation, personnel, etc. The last Operational Internal Audit performed on 9 to 15 October 2018, report of OIA can be demonstrated in "Laporan OIA No.51/OIA/Kalseltim-JLYM/12/18" dated 31 December 2018, there were 3 finding non conformance and has been take an action plan and corrective action. - OIA Mill Laboratorium, programmed twice a year. Audit has been performed to check the consistent of implementation of the procedures and work instructions in laboratory. Internal audit covering laboratory activity, sampling method, calculation to check loses and quality of palm product, etc. <p>Jakluay and Pantun Mas Estate:</p> <ul style="list-style-type: none"> - OIA (Operation Internal Audit), programmed twice a year. Operational Internal Audit has been performed to check consistent implementation of the procedures and work instructions. Internal audit covering operational activities of plantations and mill include the maintenance of palm oil crop (maintenance, fertilization, and pesticide use), harvesting and other supporting activities such as administration, road infrastructure, FFB transport and mill process. The last audit for Jakluay Estates performed on 3-12 July 2018. Report of OIA can be demonstrated in "Laporan OIA No. 30/OIA/Kalseltim-JLYE/10/18. 	Comply

Criterion / Indicator	Assessment Findings	Compliance
	<p>While audit for Pantun Mas Estate performed in 6-16 March 2018, report No. 10/Kalseltim-PMSE/06/18.</p> <ul style="list-style-type: none"> - Harvesting Audit programmed annually, covering operational harvesting checks starts from standard crop harvest, loses and harvest discipline. Documented under "Inspeksi Panen Detail". Also available is a response or explanation from the auditee and the recommendations from the auditors as well as corrective action plan. Last audit performed in 4-6 July 2018 in Jakluay Estate. <p>Also PT. Tapan Nadenggan has conducted an internal audit RSPO covering audits of sustainability in all parts of plantation and mill operational. Last audit performed in 5-9 Nov 2018 by internal auditor who has received training on Sustainable Palm Oil.</p>	
<p>4.1.3 Records of monitoring and any follow-up actions shall be available.</p> <ul style="list-style-type: none"> - Minor compliance - 	<p>Jakluay POM: Record of monitoring of mill operational presented in "Laporan OIA No.51/OIA/Kalseltim-JLYM/12/18" dated 31 December 2018. Follow up action has been presented in "Action Plan Audit Finding JLYM Semester II – 2018", such as:</p> <ul style="list-style-type: none"> - The text of the reservation is not informative (in the case of incomplete filling out the form), a corrective action consists of: approval for assistance when completing the reservation. - Available difference in receipt of goods "Slocc Loss & Temp Material", has made improvements made: coordinating with accounting ROCC and CPRC to access material on "Slocc and Temp" and currently CPRC is in the process of going to the Helpdesk for SRT authority. <p>Jakluay Estate: OIA (operation internal audit) as a monitoring tool has raised some finding. It found 4 findings in Jakluay Estate from OIA on 3-12 July 2018. Report of OIA can be demonstrated in "Laporan OIA No.30/OIA/Kalseltim-JLYE/10/18", estate has followed up by implementing corrective action, taken a sample of finding e.g.</p> <ul style="list-style-type: none"> - There are FFB and loose Fruit not sent to PKS, this is due to damaged road conditions and wooden bridges so that trucks cannot cross them. - Inspection of Detailed Harvest (IPD:Inspeksi Panen Detil) and risk block observations on 4-6 July 2018, found losses and potential losses, due to high harvest rotation after Eid al-Fitr holidays, corrective action: discipline of harvesters and strikers will be improved and supervision in some risk areas will be prioritized so that losses and potential losses can be minimized. <p>Pantun Mas Estate: OIA (operation internal audit) as a monitoring tool has raised some finding. It found 3 findings in Jakluay Estate from OIA on 06-16 March 2018. Report of OIA can be demonstrated in "Laporan OIA No. 10/Kalseltim-</p>	<p>Comply</p>

Criterion / Indicator	Assessment Findings	Compliance																								
	<p>PMSE/06/18”, estate has followed up by implementing corrective action, taken a sample of finding e.g.</p> <ul style="list-style-type: none"> - Loose fruit was not collected on several points, followed by penalty implementation on employees and IPD inspection patterns will be changed and the discipline and management of the harvest will be improved. - Unpicked loose fruit at Block E-40, B-24 and F-14. Pantun Mas Estate has determined root cause analysis which is lack of supervision, then followed up by implementing corrective action. <p>Bukit Subur Estate: On Bukit Subur Estate operation internal audit was conducted on 5 – 12 Desember 2018 and the report was available as “Laporan OIA No.70/III-BSRE&BSRA/12/18”. Also on Long Buluh Estate was performed Operation Internal Audit on 21-24 November 2018.</p>																									
<p>4.1.4 Records of the origins of all third-party FFB sourced (collector, deliver, Cooperative, Farmers Association and outgrower) shall be available.</p> <p>- Major compliance -</p>	<p>Jakluay POM recorded the FFB received from third party</p> <table border="1" data-bbox="678 952 1294 1167"> <thead> <tr> <th>Third Party Supplier</th> <th>Tonnage (Ton)</th> </tr> </thead> <tbody> <tr> <td>PT. Sabhantara Rawi Sentosa</td> <td>3,638.33</td> </tr> <tr> <td>Koperasi Serba Usaha Pantun Jaya</td> <td>4,236.13</td> </tr> <tr> <td>Koperasi Sumber Harapan</td> <td>875.33</td> </tr> <tr> <td>Koperasi Prima Pantun</td> <td>2,264.69</td> </tr> <tr> <td>Koperasi Gapoktam Etam</td> <td>4,167.76</td> </tr> <tr> <td>Koperasi Tani Sumber Sejahtera</td> <td>7,144.93</td> </tr> <tr> <td>Total</td> <td>22,327.17</td> </tr> </tbody> </table> <table border="1" data-bbox="678 1198 1294 1301"> <thead> <tr> <th>KKPA/Plasma – direct control</th> <th>Tonnage (Ton)</th> </tr> </thead> <tbody> <tr> <td>Jakluay Plasma</td> <td>50,266.88</td> </tr> <tr> <td>Bukit Subur Plasma</td> <td>9,635.12</td> </tr> <tr> <td>Total</td> <td>59,902.00</td> </tr> </tbody> </table> <p>Jakluay POM have prepared a list of all FFB supplier as in “Daftar Kebun Supplier TBS ke Jakluay Mill tahun 2018”:</p> <ul style="list-style-type: none"> - Bukit Subur Plasma, - Jakluay Plasma, - Koperasi Serba Usaha Pantun Jaya. Agreement “Perjanjian Jual Beli TBS Kelapa Sawit No.003/TBS/TN-KPJ/03/2017”. The cooperative plantation consisting 79 independent smallholders, covering area 252.55 Ha; e.g. Rodianto, Jailani, Yapan, and others. - Koperasi Prima Pantun. Agreement “Perjanjian Jual Beli TBS Kelapa Sawit No.002/TBS/TN-KPP/03/2017”. The plantation consist of 88 independent smallholders, covering area 207 Ha; e.g. Gabriel Wang Sam, Nurhayati, Ambros Jiu Bong, and other. - Koperasi Gapoktan Etam Sejahtera. Agreement “Perjanjian Jual Beli TBS Kelapa Sawit No.004/TBS/TN-KGES/03/2017”. The plantation consist of 102 independent smallholders, covering area 324 Ha; e.g. Minah, Arbani, Jemi Soni and other. - Koperasi Sawit Harapan Jaya Sejahtera. Agreement “Perjanjian Jual Beli TBS Kelapa Sawit No.005/TBS/TN-KSHJ/03/2017”. The plantation consist of 129 independent smallholders, covering area 288 Ha; e.g. Yan Ipu, Jon Apui, Petrus Alang, and other. 	Third Party Supplier	Tonnage (Ton)	PT. Sabhantara Rawi Sentosa	3,638.33	Koperasi Serba Usaha Pantun Jaya	4,236.13	Koperasi Sumber Harapan	875.33	Koperasi Prima Pantun	2,264.69	Koperasi Gapoktam Etam	4,167.76	Koperasi Tani Sumber Sejahtera	7,144.93	Total	22,327.17	KKPA/Plasma – direct control	Tonnage (Ton)	Jakluay Plasma	50,266.88	Bukit Subur Plasma	9,635.12	Total	59,902.00	<p>Comply</p>
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Criterion / Indicator		Assessment Findings	Compliance
		<p>- Kelompok Tani Sumber Sejahtera. Agreement "Perjanjian Jual Beli Tandan Buah Segar (TBS) Kelapa Sawit No.007/TBS/TNSX-03/2018" dated 7 March 2018. The plantation consist of 14 land parcels, total 60.5 Ha, in "Desa Juk Ayak, Kecamatan Telen, Kabupaten Kutai Timur, Provinsi Kalimantan Timur".</p> <p>The work agreement, stating:</p> <ul style="list-style-type: none"> - The land not under dispute, not under collateral with other party, not overlapping with other designation, located in non-forest area, not under partnership agreement with other company, can demonstrate land ownership certificate or land statement or equivalent. - FFB sold by 2nd party (supplier) to 1st party (PT. Tapian Nadenggan) must be originate from area registered in 2nd party farmer list; FFB sold by 2nd party to 1st party are not coming from collectors or FFB supplier agents; 2nd party is not allowed to send/sell illegal FFB which is come from area that owned or managed by 1st party; 2nd party is not allowed to sell or acquired FFB from other area or 3rd party area in any way or name. <p>In order to trace FFB onto its source, company is implementing traceability program "100% Traceable to Plantation". Traceability program covering flow process of Traceability, Evaluation of FFB supplier, receiving of FFB, Identification of FFB supplier, requirement of supplier's traceability, traceability data collection, verification of traceability data, processing of traceability data, calculation of traceability data, declaration and reporting of traceability.</p> <p>The traceability data in "tally sheet survey data petani" including: name of farmer, name of manager, contact number, address, type of management, status on legal ownership of the land, planting year, FFB production per month, survey date, GPS location and map of estate.</p> <p>Verification to Kelompok Tani Sumber Sejahtera, consist of 11 smallholder with 14 oil palm plantation, size varies between 2-6 Ha. Sampled name: Mr. Alimuddin (2 Ha), location Desa Muara Pantun, Kecamatan Telen, Kabupaten Kutai Timur; planting year 2013; field verification 23 March 2018; GPS coordinates 0° 53' 49.99"N – 116° 52' 51.53"E; Mr.Sutikno (6 Ha); location Desa Jakluay, Kecamatan Muara Wahau, Kabupaten Kutai Timur; planting year 12 March 2018; GPS coordinates 0° 58' 19.35" N – 116° 58' 19.20" E.</p>	
<p>Criterion 4.2:</p> <p>Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.</p>			
4.2.1	A record of SOP implementation to maintain soil fertility that ensures	The company has defined SOP for Good Agricultural Practices in managing soil fertility which documented in SOP/SMART/MCAR/IX/TA-PPK (Manuring – Pemupukan). Fertilizer application was performed manual and	Comply

Criterion / Indicator		Assessment Findings	Compliance																																																				
	<p>optimal and sustained yield, shall be available.</p> <p>- Major compliance -</p>	<p>mechanical using EMDEK. Manual manuring performed by spreading the fertilizer by person manually and uniformly in each palm oil trees in accordance with dosage which has defined by SMARTRI. The company has also defined SOP for fertilizer application using Spreader (Emdek). Fertilizer application with Emdek conducted in mineral soil and flat area. Fertilizer time application considering the conditions of rainfall and crop needs based fertilizer recommendation. Record of SOP implementation was evident both for Jakluay Estate and Pantun Mas Estate under Rencana dan Realisasi Pemupukan".</p> <p>The company also applies fertilization using aircraft which refers to the determined Work Instructions: no. LAMP/IX/TA-PPK/10 and IK/SMART/MCAR/IX/TA-PPK/10: "Pemupukan dengan Pesawat". Fertilization applications with flying fishes are prioritized for adolescent and old TM in hilly and peat areas, suitable fertilizers are Urea, DAP, MOP and kieserite granular.</p> <p>Company is ipmelemented fertilizer by aircraft, sample calibration for doses of Urea: "Berita Acara Kalibrasi Manitou MT-845 Long Buluh Estate" on 2 March 2018, the result as below:</p> <table border="1"> <thead> <tr> <th rowspan="2">No.</th> <th colspan="2">Tonase Pupuk</th> <th colspan="2">Weighing Scale</th> <th rowspan="2">Average (PSI)</th> </tr> <tr> <th>Zak</th> <th>Kg</th> <th>PSI1</th> <th>PSI2</th> </tr> </thead> <tbody> <tr><td>1</td><td>20</td><td>1000</td><td>1200</td><td>1200</td><td>1200</td></tr> <tr><td>2</td><td>22</td><td>1100</td><td>1300</td><td>1300</td><td>1300</td></tr> <tr><td>3</td><td>24</td><td>1200</td><td>1400</td><td>1400</td><td>1400</td></tr> <tr><td>4</td><td>26</td><td>1300</td><td>1500</td><td>1500</td><td>1500</td></tr> <tr><td>5</td><td>28</td><td>1400</td><td>1600</td><td>1600</td><td>1600</td></tr> <tr><td>6</td><td>30</td><td>1500</td><td>1700</td><td>1700</td><td>1700</td></tr> <tr><td>7</td><td>32</td><td>1600</td><td>1800</td><td>1800</td><td>1800</td></tr> </tbody> </table>	No.	Tonase Pupuk		Weighing Scale		Average (PSI)	Zak	Kg	PSI1	PSI2	1	20	1000	1200	1200	1200	2	22	1100	1300	1300	1300	3	24	1200	1400	1400	1400	4	26	1300	1500	1500	1500	5	28	1400	1600	1600	1600	6	30	1500	1700	1700	1700	7	32	1600	1800	1800	1800	
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7	32	1600	1800	1800	1800																																																		
4.2.2	<p>Records of fertilizer inputs shall be available.</p> <p>- Minor compliance -</p>	<p>Records of fertiliser inputs are well maintained in document "Rencana dan Realisasi Pemupukan". Fertilizer inputs recorded each semester. Fertilizer recommendation in 2019 for Jakluay and Pantun Mas Estate has been defined based Leaf Sampling Unit (LSU) analysis which done in January-February 2018. Company has been raised the Memorandum for "Hasil Analisa Laboratorium", based on Referensi No.155/DAUN/LAB-SMARTRI/IV/2018 dated 23 April 2018 concerning "Hasil Analisa Sample Daun" on location LSU Jakluay Estate.</p> <p>In addition to leaf sampling unit, company has also performs Soil Sampling Unit-SSU which done in 5 year intervals for plant above 23 years and 1 year before conducting replanting. Fertilizer/manuring programme was developed by SMARTRI for all Division. Annual fertilizer recommendation has been implemented and monitored. Record of Fertilizer realisation in 2018 was evident; it shows that the realisations are in accordance with the plan/recommendation.</p> <p>Below are records of fertilizer application year 2018 in Jakluay Estate:</p> <table border="1"> <thead> <tr> <th rowspan="2">Type of Fertilizer</th> <th colspan="2">1st Semester 2018</th> <th colspan="2">2nd Semester 2018</th> </tr> <tr> <th>Recomm.</th> <th>Realization</th> <th>Recomm.</th> <th>Realization</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Type of Fertilizer	1st Semester 2018		2nd Semester 2018		Recomm.	Realization	Recomm.	Realization						Comply																																						
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Criterion / Indicator		Assessment Findings					Compliance		
		Urea	373,250	373,250	332,850	332,850			
		DAP	194,450	194,450	155,150	155,150			
		Rock Phospate	22,150	22,150	16,250	16,250			
		TSP	333,100	333,100	127,600	127,600			
		MOP	711,700	711,700	513,450	513,450			
		Dolomit	94,550	94,550	29,900	29,900			
		Kieserite Powder	33,450	33,450	5,100	5,100			
		Kieserite Granular	180,650	180,650	121,550	121,550			
		HGFB	43,064	43,064	11,993	11,993			
		In Pantun Mas Estate							
		Type of Fertilizer	1st Semester 2018		2nd Semester 2018				
			Recomm.	Realization	Recomm.	Realization			
		Urea	710,500	710,500	692,800	692,800			
		DAP	212,800	212,800	192,650	192,650			
		Rock Phospate	25,200	25,200	28,200	28,200			
		TSP	451,950	451,950	295,500	295,500			
		MOP	122,350	122,350	1,138,750	1,138,750			
		Dolomit	39,200	39,200	9,300	9,300			
		Kieserite Powder	60,100	60,100	29,350	29,350			
		Kieserite Granular	43,450	43,450	235,150	235,150			
		HGFB	60,346	60,346	3,454,400	3,454,400			
		In Long Buluh Estate:							
		Type of Fertilizer	1st Semester 2018		2nd Semester 2018				
			Recomm.	Realization	Recomm.	Realization			
		Urea	350,850	350,850	374,050	374,050			
		DAP	380,250	380,250	322,650	322,650			
		Rock Phospate	4,000	4,000	4,000	4,000			
		TSP	42,400	42,400	28,600	28,600			
		MOP	753,550	753,550	753,550	753,550			
		Dolomit	5,650	5,650	5,650	5,650			
		Kieserite Powder	25,500	25,500	20,000	20,000			
		Kieserite Granular	249,700	249,700	215,600	215,600			
		HGFB	38,756	38,756	3,220	3,213			
4.2.3	Records of periodical leaf, soil and visual analysis shall be available. - Minor compliance -	The company has conducted soil and leaf sampling on a regular basis, leaf and soil sampling has been carried out in 2018 for fertilizer recommendation 2019. Fertilizer recommendation 2019 for 1 st Semester has been raised as recorded on MRP Fertilizer TM Final Quantity Pupuk Year 2019 Region Kaltim2.					Comply		

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Criterion / Indicator	Assessment Findings	Compliance
	<p>For Bukit Subur Estate the Leaf Sampling Unit (LSU) carried out in January – February 2018 analysis result were evident:</p> <ul style="list-style-type: none"> - Reference #09/RFC-MWHE/SMARTRI/Daun/II/17 dated 24 February 2018, sample taken 11; Result e.g. Lab No. 6493-6503; sample: Lab No. 6494 code BSRE 1 C-16; water 0.59%; N 2.56%; P 0.152%; K 1.07%; Mg 0.31%; Ca 0.52%; B 22 ppm; Cl 0.64%. <p>The last soil analysis based on document reference, e.g.:</p> <ul style="list-style-type: none"> - Ref #54/RFC_MWHE/Lab-T/10/2018 dated 24 February 2018, consist of 4 Blocks, number of sample 48. - Ref #34/ RFC_MWHE/Lab-T/VIII/2018 dated 27 January 2018, consist of 20 Blocks, number of sample 202. <p>In Jakluay Estate the Leaf Sampling Unit (LSU) carried out in January – February 2018 analysis result were evident:</p> <ul style="list-style-type: none"> - Reference #155/DAUN/LAB-SMARTRI/IV/2018 dated 23 April 2018, sample taken 22; Result e.g. Lab No. 7483-7504; sample: Lab No. 7489 code JLYE 2 A-19; water 1.53%; N 2.59%; P 0.164%; K 0.74%; Mg 0.28%; Ca 0.61%; B 16 ppm; Cl 0.48%. - Reference #193/DAUN/LAB-SMARTRI/IV/2018 dated 30 April 2018, sample taken 43; Result e.g. Lab No. 8403-8428; sample: Lab No. 8424 code JLYE 4 G-19; water 1.33%; N 2.44%; P 0.145%; K 0.66%; Mg 0.30%; Ca 0.76%; B 18 ppm; Cl 0.40%. <p>The last soil analysis based on document reference, e.g.:</p> <ul style="list-style-type: none"> - Ref #60/RFC_MWHE/Lab-T/10/2018 dated 24 February 2018, consist of 3 Blocks, number of sample 36. - Ref #53/ RFC_MWHE/Lab-T/VIII/2018 dated 27 January 2018, consist of 21 Blocks, number of sample 252. <p>In Pantun Mas Estate the Leaf Sampling Unit (LSU) carried out in February, April and May 2018 and LSU analysis result were evident:</p> <ul style="list-style-type: none"> - Reference #40/RFC-MWHE/SMARTRI/Daun/IV/18, dated 4 April 2018, sample taken 15; Result e.g. Lab No. 9937-9951; e.g sample code PMSE 1 A-25; water 1.47%; N 2.39%; P 0.155%; K 0.73%; Mg 0.30%; Ca 0.77%; B 14 ppm; Cl 0.51%. - Reference #11/RFC-MWHE/SMARTRI/Daun/II/18, dated 12 Febriary 2018, sample taken 19; Result e.g. Lab No. 8020-8038; e.g sample code PMSE 1 B-13; water 1.43%; N 2.34%; P 0.153%; K 0.75%; Mg 0.28%; Ca 0.57%; B 13 ppm; Cl 0.51%. <p>The last soil analysis on March 2015 based on document reference, e.g.:</p> <ul style="list-style-type: none"> - Ref #040/RFC_MWHE/Lab-T/X/2015 dated 24 March 2015, consist of 28 Blocks, number of sample 336. Ref #038/ RFC_MWHE/Lab-T/X/2015 dated 18 March 2015, consist of 28 Blocks, number of sample 336. 	
<p>4.2.4</p>	<p>A nutrient recycling strategy is recorded, including use of Empty fruit bunches (EFB) were applied as addition nutrients. EFB were applied based on the recommendation from SMARTRI in terms of dosage per ha and location. EFB</p>	<p>Comply</p>

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<p>Fruit Bunches (EFB), land application, and palm residues after replanting.</p> <p>- Minor compliance -</p>	<p>were applied in Jakluay Estate by manually and mechanical using tractor. EFB were not applied nearby housing and water spring. Realization of EFB application was well recorded. Good evidence of EFB application.</p> <p>In Jakluay Estate, the EFB application with dosage 30 ton/Ha, applied in division I, II, III, IV and V; total application in 2017 1st Semester is 26,427,000 kg and area applied 836.70 Ha; 2nd Semester is 26,827,800 kg and area applied 802 Ha.</p> <p>Land application in Jakluay Estate; as permit for palm oil mill effluent use in plantation, as in "Keputusan Bupati Kutai Timur No.660/K.134/2018 tentang Perpanjangan Izin Pemanfaatan Air Limbah pada Tanah Perkebunan Kelapa Sawit PT Tapian Nadenggan di Desa Jakluay Kecamatan Muara Wahau Kabupaten Kutai Timur", dated 11 February 2018 and valid for two (2) years.</p> <p>"Data Produksi Limbah dan Luasan Aplikasi" – land application monitoring for period 2017 is available. The data shows total palm oil mill effluent applied to the plantation is 203,451 m³ for 547.04 Ha, average 372 m³/Ha/year.</p> <p>Pantun Mas Estate the EFB application with dosage 30 ton/Ha, applied in division I, II, III, IV and VII, total recommendation of EFB application in 1st upa to 2nd Semester 2018 is 29,470 ton EFB with area applied 533 Ha and the realization as below:</p> <p>EFB Application</p> <table border="1" data-bbox="678 1265 1300 1601"> <thead> <tr> <th rowspan="3">Divisi</th> <th colspan="5">1st - 2nd Semester 2018</th> </tr> <tr> <th colspan="2">Recommendation (30 T/Ha)</th> <th colspan="3">Realization</th> </tr> <tr> <th>Qty (Ton)</th> <th>Areas (Ha)</th> <th>Qty (Ton)</th> <th>Areas (Ha)</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>I</td> <td>14.481</td> <td>241,35</td> <td>8.648</td> <td>144,13</td> <td>59,7%</td> </tr> <tr> <td>II</td> <td>1.251,60</td> <td>41,72</td> <td>-</td> <td>-</td> <td>0,00%</td> </tr> <tr> <td colspan="6">2nd Semester 2018</td> </tr> <tr> <td>III</td> <td>12.505</td> <td>208,41</td> <td>8.175</td> <td>136,25</td> <td>65,3%</td> </tr> <tr> <td>V</td> <td>51,60</td> <td>1,72</td> <td>-</td> <td>-</td> <td>0,00%</td> </tr> <tr> <td>VII</td> <td>1.181</td> <td>39,37</td> <td>-</td> <td>-</td> <td>0,00%</td> </tr> <tr> <td>Total</td> <td>29.470</td> <td>533</td> <td>16.823</td> <td>280</td> <td>52,65%</td> </tr> </tbody> </table> <p>Based on interviews with the management that 100% EFB fertilization has not been resolved due to weather and damaged roads so that it is difficult to reach locations, this fertilization plan will be completed within 3 months.</p> <p>In Jakluay Estate, the EFB Application</p> <table border="1" data-bbox="678 1769 1292 1937"> <thead> <tr> <th rowspan="3">Dosage</th> <th colspan="4">1st - 2nd Semester 2018</th> </tr> <tr> <th colspan="2">Recommendation</th> <th colspan="2">Realization</th> </tr> <tr> <th>Qty (Ton)</th> <th>Areas (Ha)</th> <th>Qty (Ton)</th> <th>Areas (Ha)</th> </tr> </thead> <tbody> <tr> <td>30 tons</td> <td>258.00</td> <td>8.60</td> <td>258.00</td> <td>8.60</td> </tr> <tr> <td>60 tons</td> <td>43,449.60</td> <td>724.16</td> <td>43,449.60</td> <td>724.16</td> </tr> </tbody> </table> <p>The Land Application</p> <table border="1" data-bbox="678 2004 1292 2027"> <thead> <tr> <th>Dosage</th> <th>1st - 2nd Semester 2018</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> </tr> </tbody> </table>	Divisi	1st - 2nd Semester 2018					Recommendation (30 T/Ha)		Realization			Qty (Ton)	Areas (Ha)	Qty (Ton)	Areas (Ha)	%	I	14.481	241,35	8.648	144,13	59,7%	II	1.251,60	41,72	-	-	0,00%	2nd Semester 2018						III	12.505	208,41	8.175	136,25	65,3%	V	51,60	1,72	-	-	0,00%	VII	1.181	39,37	-	-	0,00%	Total	29.470	533	16.823	280	52,65%	Dosage	1st - 2nd Semester 2018				Recommendation		Realization		Qty (Ton)	Areas (Ha)	Qty (Ton)	Areas (Ha)	30 tons	258.00	8.60	258.00	8.60	60 tons	43,449.60	724.16	43,449.60	724.16	Dosage	1st - 2nd Semester 2018			
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4.3.1	<p>Maps of any fragile soils shall be available.</p> <p>- Major compliance -</p>	<p>Soil map are presented in "Semi Detail Soil Map of PT. Tapan Nadenggan" in scale 1:50,000. Projection UTM, Zone 49 S, Datum WGS '84. Sourced from SPOT 5:413 Level 2Ak/j:293 355 recorded on 24 – 29 July 2001. Soil characteristic in Jakluay Estate was presented in table below:</p> <table border="1"> <thead> <tr> <th>Soil Type</th> <th>Hectarage (Ha)</th> <th>% of total area</th> </tr> </thead> <tbody> <tr><td>Typic endoaquepts</td><td>46.85</td><td>1.21%</td></tr> <tr><td>Aquic hapludults</td><td>44,35</td><td>1.14%</td></tr> <tr><td>Aquic hapludults</td><td>227,23</td><td>5.85%</td></tr> <tr><td>Typic haplorthods</td><td>8,75</td><td>0.23%</td></tr> <tr><td>Typic hapludults</td><td>2,176.63</td><td>56.06%</td></tr> <tr><td>Typic hapludults</td><td>1,120.10</td><td>28.85%</td></tr> <tr><td>Typic hapludults</td><td>64.60</td><td>1.66%</td></tr> <tr><td>Typic hapludults inklusi</td><td>23.84</td><td>0.61%</td></tr> <tr><td>Typic hapludults</td><td>170.52</td><td>4.39%</td></tr> <tr><td>Total area surveyed</td><td>3,882.87</td><td>100.00%</td></tr> </tbody> </table> <p>There was fragile soil found in Jakluay Estate namely sandy soil classified as Typic haplorthods in Block 15 division V with area 7.77 Ha. Estate has implemented management plan to maintain fragile soil by EFB application to improve soil texture and fertility and planting Legume Cover Crop (LCC) to minimize soil erosion.</p> <p>In Bukit Subur Estate:</p> <table border="1"> <thead> <tr> <th>Soil Type</th> <th>Hectarage (Ha)</th> <th>% of total area</th> </tr> </thead> <tbody> <tr><td>Typic endoaquepts</td><td>380.62</td><td>9.80%</td></tr> <tr><td>Kompleks Typic endoaquepts + Typic hapludults</td><td>21.73</td><td>0.56%</td></tr> <tr><td>Aquic destrudepts</td><td>13.00</td><td>0.33%</td></tr> <tr><td>Typic hapludults</td><td>701.82</td><td>18.07%</td></tr> <tr><td>Typic hapludults</td><td>1,585.95</td><td>40.84%</td></tr> <tr><td>Typic hapludults</td><td>259.00</td><td>6.67%</td></tr> <tr><td>Typic hapludults</td><td>435.42</td><td>11.21%</td></tr> <tr><td>Dystrudepts</td><td>40.72</td><td>1.05%</td></tr> <tr><td>Hapludults</td><td>134.91</td><td>3.47%</td></tr> <tr><td>Hapludults</td><td>113.00</td><td>2.91%</td></tr> <tr><td>Hapludults</td><td>176.50</td><td>4.55%</td></tr> <tr><td>Total area surveyed</td><td>3,862.67</td><td>100.00%</td></tr> </tbody> </table> <p>In Pantun Mas Estate:</p>				Soil Type	Hectarage (Ha)	% of total area	Typic endoaquepts	46.85	1.21%	Aquic hapludults	44,35	1.14%	Aquic hapludults	227,23	5.85%	Typic haplorthods	8,75	0.23%	Typic hapludults	2,176.63	56.06%	Typic hapludults	1,120.10	28.85%	Typic hapludults	64.60	1.66%	Typic hapludults inklusi	23.84	0.61%	Typic hapludults	170.52	4.39%	Total area surveyed	3,882.87	100.00%	Soil Type	Hectarage (Ha)	% of total area	Typic endoaquepts	380.62	9.80%	Kompleks Typic endoaquepts + Typic hapludults	21.73	0.56%	Aquic destrudepts	13.00	0.33%	Typic hapludults	701.82	18.07%	Typic hapludults	1,585.95	40.84%	Typic hapludults	259.00	6.67%	Typic hapludults	435.42	11.21%	Dystrudepts	40.72	1.05%	Hapludults	134.91	3.47%	Hapludults	113.00	2.91%	Hapludults	176.50	4.55%	Total area surveyed	3,862.67	100.00%	Comply
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4.3.2	<p>A management strategy shall be in place for plantings on slopes above a certain limit (this needs to be soil and climate specific).</p> <p>- Minor compliance -</p>	<p>The company has established procedure to manage plantation on several class of slope. The procedure describes management strategy for minimizing and controlling erosion. In the Terrace Work Instruction No. IK/SMART/MVAR/I/TA-PPA/03 on chapter related to terrace determination; the terrace should be designed in such a way in hilly areas with a slope of 9°-22° (15%-40%) with a width 3 - 4.5 meters. Slope above 40% or 22° is not recommended for planting.</p> <p>When the slope area was planted, system for planting on slopes area is provided by considering soil and climate specific through terracing, determining of base line, levelling of terrace, and determining of planting space.</p> <p>There is no slope above 40% in Jakluay, Pantun Mas, Long Buluh and Bukit Subur Estate area. Soil topography in Jakluay Estate area is around 0 – 21%. Most of the soil topography in Jakluay Estate area is 3 – 9 %. For slope area 15% - 21% estate has create terracing with width 3 - 4.5 meters.</p> <p>To minimize erosion in sloping area, estate has planting legume cover crop (<i>Mucuna bracteata</i>). Estate has also</p>		Comply																																																															

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		conducted monitoring of erosion in slope area by install erosion pegs in slope area. Erosion pegs monitored each month; latest monitoring in December 2018 shown that erosion level is 0.00.	
4.3.3	A road maintenance program shall be in place. - Minor compliance –	<p>A Road Maintenance Program has been established, for main road, collection road and access road. Road maintenance includes manual, mechanical and road hardening. Mechanical road maintenance uses heavy equipment – motor grader and compactor. The mechanical road maintenance program was provided for all division. Manual and mechanical road maintenance realization was recorded including complex area maintained, distance of road maintained, diesel fuel consumption and quantity of gravel/laterite.</p> <p>For Jakluay Estate the road hardening budget for 2018 has been observed including the realization, e.g. road hardening; rework 17.60 km access road, 41.30 km key road, 2.7 km main road and 23.40 km collection road; supplies 7.7 km main road and 40.70 km collection road. Total material (gravel/laterite) used for road hardening in 2018 was 20,913 m³. Realization for road maintenance on 2018 especially for hardening are: for 17.60 km access road, 41.30 km key road, 15.50 km main road, 84.10 km collection road, and 3.90 km boundary road; Total material (gravel/laterite) for road hardening in 2018 is 19,377 m³. During field observation, it was noted that roads passed are in good condition and well maintained.</p> <p>In Bukit Subur Estate the road hardening budget for 2018 has been observed including the realization. Budget of road maintenance (Hardening) on 2018 as long 156,991 meters with total material as many 18,026 m³ and realization up to December 2018 as long 125.593 meters and material as many 14,421 m³. During field observation, it was noted that roads passed are in good condition and well maintained.</p>	Comply
4.3.4	Subsidence of peat soils shall be minimised and monitored. A documented water and ground cover management programme shall be in place. - Major compliance –	Jakluay, Long Buluh, Bukit Subur and Pantun Mas Estate: Based on a semi-detailed soil maps (Land Suitability Class), it is identified that there is no presence of peat soils in the area of the company.	N/A Not Applicable
4.3.5	Drainability assessments shall be required prior to replanting on peat to determine the long-term viability of the necessary drainage for oil palm growing. - Minor compliance –	Jakluay, Long Buluh, Bukit Subur and Pantun Mas Estate: Based on a semi-detailed soil maps (Land Suitability Class), it is identified that there is no presence of peat soils in the area of the company.	N/A Not Applicable

Criterion / Indicator		Assessment Findings	Compliance
4.3.6	<p>A management strategy shall be in place for other fragile and problem soils (e.g. sandy, low organic matter, acid sulphate soils).</p> <p>- Minor compliance –</p>	<p>Jakluay Estate has a management strategy to maintain fertility of fragile soil. There was sandy soil classified as Typic haplorthods found in Jakluay Estate Block I15 Division V with area 7.77 Ha. Jakluay Estate has implemented management plan to maintain fragile soil by EFB application to improve soil texture and fertility and planting legume cover crop to minimize soil erosion. Based on monitoring of EFB application period 2018, it was noted that Block I15 Division V Jakluay Estate has been applied 252 Ha ton of EFB.</p> <p>Base on soil type map that Pantun Mas, Long Buluh and Bukit Subur Estate there is no fragile soil exists in Pantun Mas Estate areas.</p>	Comply
<p>Criterion 4.4: Practices maintain the quality and availability of surface and ground water.</p>			
4.4.1	<p>An implemented water management plan shall be in place.</p> <p>- Minor compliance -</p>	<p>The Company has a water management document, both in the estate and mill. Monitoring the implementation of water management has been implemented on a regular basis, such as surface water quality monitoring are available in the report of RKL / RPL.</p> <p>Procedure SOP/SPO/SMART/LH-05 has been established to maintain the quality and availability of water. Procedures SOP/SPO/SMART/LH-06 and SOP/SPO/SMART/LH-07 was also established for protection and management of riparian buffer zones at or before replanting. Procedure mentioned that in 50m on the left and right side of riparian buffer zones, Estates are prohibited to apply agrochemical, used manual manuring and river bank was planted by erosion barrier crop (planting of "vetiver" grass). The organisation also has policy "Memo #002/SMD Ops/I/2009" that prohibits Estates for planting in 50m on the left and right side of riparian buffer zones at or before replanting. Warning board placed regarding prohibition to apply agrochemicals and fertiliser in the buffer zone. Procedure 03/VPAR-SPO/03/2010 "Management of Riparian Area" has been established to control area around riparian. Riparian buffers of small natural water courses were 50 metres wide on both sides of the rivers. Several evidence of maintaining quality and availability of water were evident, such as plan and realisation of riparian management, installation of warning boards, planting erosion prevention plan (e.g. Swietenia sp. and vetiver grass) and checking of water quality.</p> <p>The organisation has described water management by monitoring the water consumption; if there is above the average, then efficiency of water use will conducted by reduce the water consumption, water savings from sochlet water recycle in the Mill laboratory and reuse of turbine water coolant.</p> <p>In Estate, water efficiency conducted by water reuse from cleaning ex pesticide package and socialization to minimize the water usage as neccesary. Program to manage wetland covered cleaning of main and collection drain and</p>	Comply

Criterion / Indicator	Assessment Findings	Compliance
	<p>making of field drain. The program was provided in Jakluay Estate and Pantun Mas Estate. Ditch was managed based on programme or ditch condition which was monitored regularly. Programme of ditch management using heavy equipment was also established, includes cleaning of main and collection drain and making of field drain. Result of ditch management using heavy equipment was recorded. Program and realization of cleaning of main drain, collection drain and making of field drain was clear to which block area cleaned.</p> <p>There was evident to ensure local communities, workers and their families have access to adequate, clean water for drinking, cooking, bathing and cleaning purposes. As required, government regulation related to water quality shall be refer to Regulation the ministry of health (Permenkes) No. 492/2010.</p> <p>Mill and estate has conducted analysis and measurement of surface water, ground water and consumed water (consumed by employees and local people) periodically (every semester and annually).</p> <p>Company has a permit to use the surface water of Pantun River based on "Keputusan Menteri Pekerjaan Umum dan Perumahan Rakyat No.731/KPTS/M/2017" dated 15 September 2017 valid until 5 years since it issued. Company also pay the regular retribution of water usage, latest retribution payment of water usage to "Badan Pendapatan Daerah Provinsi Kalimantan Timur" on 1 February 2019 for November – December 2018 period were evident for 30,604 m³ surface water base on "Surat Tanda Setoran No.02/TN/JLYM/I/2019" dated 1 February 2019. Average usage water on 2018 is about 26,556 m³ per month or below standard 62,821 m³ per month.</p>	
<p>4.4.2</p> <p>Protection of water courses and wetlands, including securing and maintaining appropriate riparian and other buffer zones, at the time of or prior to replanting shall be demonstrated.</p> <p>- Major compliance -</p>	<p>Organization has established procedure to maintain and monitor the riparian area. Riparian management regarding: no pesticide application in riparian zone, construct the boundary of riparian use red paint, communicated the riparian protection to worker, plant the wood tree and local species. Organization was also constructed the riparian protection sign.</p> <p>Field observation on riparian zone of Jakluay Estate Block J12/J13 Division V and Pantun Mas Estate in Block C28/C29 Division II was sighted that the riparian zone has well managed, the following was activity to maintain riparian zone such as:</p> <ul style="list-style-type: none"> - Boundary markers placement in 5 rows of palm trees (50 m) related restrictions spraying of chemicals and chemical fertilizers in the area of 50 m side of the river. During field observation, it was evidence that riparian zone was well maintain and no contamination of chemical usage and fertilizer; - Warning sign-boards placed which contain information about restrictions of pesticide usage and chemical fertilizers in the riparian area; - Riparian rehabilitation by planting a shade trees and barriers to erosion trees, e.g. <i>Angsana</i> (<i>Pterocarpus</i> 	<p>Comply</p>

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		<p>indicus), <i>Sungkai</i> (<i>Peronema canescens</i>), etc. There was the evidence of plan and realization for riparian rehabilitation, its observed <i>Angsana</i> and <i>Sungkai</i> was planted and grow well in both side of the river;</p> <ul style="list-style-type: none"> - Monitoring water quality in Pantun river every semester. Latest monitoring result by Accredited Testing laboratory PT. Mutuagung Lestari on 9 March 2018 shown that surface water quality in upstream and downstream Pantun River was met with "Peraturan Daerah Provinsi Kalimantan Timur No.2 Tahun 2011 Lampiran V Kelas II". Evident analyse result certificate No. 1039##/SL/III/18 dated 10 March 2018. - Monitoring surface water usage from Pantun River each month by using flowmeter. Total water usage up to December 2018 by PT. Tapian Nadenggan was 467,248 m³. <p>Protection of wetlands have been made by the company with the following way:</p> <ul style="list-style-type: none"> - Cleaning of main and collection drain and making field drain. Heavy equipment (Excavator PC-200) is used to clean main and collection drain and make field drain. Realization of cleaning of main drain, collection drain and making of field drain was well recorded. - No chemical application both fertilizer and herbicide spraying a long side the drains. - Buffer zone area (Riparian) performs manuring by using organic fertilizers (EFB/Janjang Kosong) with doses 30 Ton per Ha, e.g: on Blok E.21 (0.68 Ha), E.24 (0.91) Divisi 1 JLYE. 																																											
4.4.3	<p>Records for monitoring of effluent especially BOD (Biochemical Oxygen Demand) and efforts to comply with legal requirements, shall be available (see criteria 2.1 and 5.6).</p> <p>- Minor compliance –</p>	<p>PT. Tapian Nadenggan - Jakluay POM have 6 POME pond, treated anaerobic. Each effluent pond bears capacity 12,000 m³. The daily effluent production 700-1,000 m³ with feeding changes every 2 hours (multifeed). Effluent retention time varies between 60-70 days. The effluent send for land application, with debit 1,000 – 1,500 m³. Pump capacity 120-170 m³/hour – varies based on flatbed/block distance.</p> <p>has monitored the palm oil mill effluent quality, to ensure minimum impact to the environment. On regular base, Jakluay POM sent the palm oil mill effluent for accredited laboratory analysis (PT. Mutuagung Lestari). The analysis report analysis recorded and evaluated:</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>Jul 2018</th> <th>Aug 2018</th> <th>Sept 2018</th> <th>Oct 2018</th> <th>Nov 2018</th> </tr> </thead> <tbody> <tr> <td>BOD (mg/L)</td> <td>2217</td> <td>3023</td> <td>2943</td> <td>2298</td> <td>3225</td> </tr> <tr> <td>COD (mg/L)</td> <td>4450</td> <td>6948</td> <td>5994</td> <td>4478</td> <td>6321</td> </tr> <tr> <td>Oil&Grease (mg/L)</td> <td>10</td> <td>1</td> <td>1</td> <td>9</td> <td>2</td> </tr> <tr> <td>pH</td> <td>7.5</td> <td>7.41</td> <td>7.35</td> <td>7.11</td> <td>7.38</td> </tr> <tr> <td>Zinc (mg/L)</td> <td>0.020</td> <td>0.736</td> <td>0.04</td> <td>0.01</td> <td>0.06</td> </tr> <tr> <td>Cadmium (mg/L)</td> <td>0.01</td> <td><0.01</td> <td>0.02</td> <td>0.01</td> <td><0.01</td> </tr> </tbody> </table>	Parameter	Jul 2018	Aug 2018	Sept 2018	Oct 2018	Nov 2018	BOD (mg/L)	2217	3023	2943	2298	3225	COD (mg/L)	4450	6948	5994	4478	6321	Oil&Grease (mg/L)	10	1	1	9	2	pH	7.5	7.41	7.35	7.11	7.38	Zinc (mg/L)	0.020	0.736	0.04	0.01	0.06	Cadmium (mg/L)	0.01	<0.01	0.02	0.01	<0.01	Comply
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		Cu (mg/L)	<0.003	0.054	0.05	0.01	<0.003																																																									
		Pb (mg/L)	0.07	0.10	0.09	0.11	0.14																																																									
		Parameter	Dec 2018																																																													
		BOD (mg/L)	1975																																																													
		COD (mg/L)	3891																																																													
		Oil&Grease (mg/L)	1																																																													
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		Zn (mg/L)	0.030																																																													
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		Pb (mg/L)	0.13																																																													
4.4.4	Monitoring of mill water use per ton of FFB shall be recorded. - Minor compliance –	<p>Jakluay POM recording the mill water use per tonne FFB. The record of water use available in “Rekapitulasi Pemakaian Air dan Distribusi Air Periode Januari-Desember 2018”.</p> <p>Record for year 2018 seen:</p> <table border="1"> <thead> <tr> <th>Year 2018</th> <th>FFB Processed (tons)</th> <th>Water usage (m³)</th> <th>Water usage (m³/ton FFB)</th> </tr> </thead> <tbody> <tr><td>Jan</td><td>20,900.52</td><td>14,630.00</td><td>0.70</td></tr> <tr><td>Feb</td><td>23,206.47</td><td>16,252.00</td><td>0.70</td></tr> <tr><td>Mar</td><td>29,299.27</td><td>20,509.00</td><td>0.70</td></tr> <tr><td>Apr</td><td>31,871.15</td><td>22,310.00</td><td>0.70</td></tr> <tr><td>May</td><td>37,652.99</td><td>26,357.00</td><td>0.70</td></tr> <tr><td>Jun</td><td>33,124.78</td><td>23,187.35</td><td>0.70</td></tr> <tr><td>Jul</td><td>47,177.87</td><td>33,025.00</td><td>0.70</td></tr> <tr><td>Aug</td><td>45,108.21</td><td>31,575.75</td><td>0.70</td></tr> <tr><td>Sep</td><td>43,719.71</td><td>30,603.80</td><td>0.70</td></tr> <tr><td>Oct</td><td>49,052.57</td><td>34,337.00</td><td>0.70</td></tr> <tr><td>Nov</td><td>46,920.40</td><td>32,844.00</td><td>0.70</td></tr> <tr><td>Dec</td><td>47,204.00</td><td>33,043.00</td><td>0.70</td></tr> <tr><td></td><td>455,237.84</td><td>318,673.89</td><td>0.70</td></tr> </tbody> </table>						Year 2018	FFB Processed (tons)	Water usage (m ³)	Water usage (m ³ /ton FFB)	Jan	20,900.52	14,630.00	0.70	Feb	23,206.47	16,252.00	0.70	Mar	29,299.27	20,509.00	0.70	Apr	31,871.15	22,310.00	0.70	May	37,652.99	26,357.00	0.70	Jun	33,124.78	23,187.35	0.70	Jul	47,177.87	33,025.00	0.70	Aug	45,108.21	31,575.75	0.70	Sep	43,719.71	30,603.80	0.70	Oct	49,052.57	34,337.00	0.70	Nov	46,920.40	32,844.00	0.70	Dec	47,204.00	33,043.00	0.70		455,237.84	318,673.89	0.70	Comply
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Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management techniques.																																																																
4.5.1	Monitoring of Integrated Pest Management (IPM) plan implementation shall be available. - Major compliance -	<p>SOP control of pests and diseases is available in the document No. SOP/SMART/MCAR/VII/TA-HPT. The process includes activities in controlling pest detection, census, control recommendations, control and evaluation. The procedures include setting out of technique to be implemented, chemical to be used, locations to be applied, and time frame for implementation. It was observed that all IPM program has been performed based on determined schedule.</p> <p>Integrated Pest Management Plan was evident under documented “Program Pengendalian Hama Terpadu” consists of:</p> <ul style="list-style-type: none"> • Detection of leaf-eater caterpillar; 						Comply																																																								

RSPO Public Summary Report
Revision 8 (Mar /2019)

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> • Census of leaf-eater caterpillar; • Census of Rat; • Application of rodenticide; • Development of <i>Tyto alba</i> ; • Upkeep of beneficial plant (<i>Turnera subulata</i>, <i>Antigonon leptopus</i>, <i>Cassia tora</i> and <i>Cassia cobanensis</i>). <p>IPM plan include the following :</p> <ul style="list-style-type: none"> • Identification of potential pests and thresholds • The techniques used (cultural, biological, mechanical and physical methods); • The native species used as part of the biological control method; • Reducing the use of chemicals over a period of time; <p>Prophylactic use of pesticides</p> <ul style="list-style-type: none"> • Minimization of pesticide use; • Review on the plans to suit the present condition such as replanting; <p>Detection of leaf-eater caterpillar pests (UPDKS) was performed by rotation once a month. Plans and realization of early detection of pests and diseases was well documented. It was observed that no leaf-eating caterpillar detected in Long Buluh Estate, Subur Makmur, Jakluay Estate and Pantun Mas Estate regarding UPDKS detection on October 2018.</p> <p>Rodent (Rat) detection performed with rotation once in 3 months. In Pantun Mas Estate during period January to December 2018 observed highest rats attack was 4.86% in April 2018 at Division 6. In Long Buluh Estate during period January to December 2018 observed highest rats attack was 4.25% in Oct 2018 at Division 3. The attack rate is under the threshold set at 5% so that there is no chemical control.</p> <p>Early warning system/early detection of leaf-eater caterpillar (UPDKS), conducted in each 2 month with rotation once a year each block. It was observed from detection result between January – December 2017, there was no caterpillar attack above the threshold in Jakluay and Pantun Mas Estate area.</p> <p>The type of host plants for natural enemies of leaf-eater caterpillar, such as <i>Eucanticona purcelata</i>, <i>Cycanus sp.</i> were planted in Jakluay and Pantun Mas Estate, e.g.:</p> <ul style="list-style-type: none"> - <i>Turnera subulatta</i> planted in the collection and the main road - <i>Antigonon leptopus</i> planted in every corner of the main road intersections and road collection - <i>Casia cobanensis</i> planted alternately with <i>Turnera</i> in Collection Road and Main Road <p>Evidence of beneficial plant upkeep in Bukit Subur Estate and Pantun Mas Estate was sighted and the field observations were also observed well maintained. Monitoring Perawatan Tanaman Inang Divisi 1 Bukit Subur</p>	

Criterion / Indicator		Assessment Findings	Compliance																				
		Estate mentioned that upkeep of Turnera up to December 2018 covering 62.25 Ha per month. The company has developed and maintains barn-owls (Tyto alba) as a natural enemy of rats. Currently in Pantun Mas Estate there are 42 barn/Gupon with 15 active barn owl boxes. In Long Buluh Estate there are 38 barn with 10 active barn owl boxes and at Bukit Subur there are 46 barn/Gupun with 25 active barn owl boxes.																					
4.5.2	Training records of Integrated Pest Management (IPM) shall be available. - Minor compliance –	Training of Integrated Pest Management has been performed by the company. Training covered explanation regarding detection and census of leaf-eater caterpillar, rat attack, Tirathaba, and field practice. In Bukit Subur Estate, training of Integrated Pest Management has been conducted in Jakluay Estate by SMARTRI on 22-23 January 2018. There were 25 participants from each division involved in the training. For Pantun Mas Estate, the training of Integrated Pest Management has been conducted in Pantun Mas Estate by SMARTRI on 15-16 January 2018 at the same time with Leaf Sampling Unit training. Evidences of training were evident such as attendance list and training module. Training attended by 23 participants.	Comply																				
Criterion 4.6: Pesticides are used in ways that do not endanger health or the environment																							
4.6.1	Documented evidence shall be available to show that pesticide used based on regulations and the use of pesticide is specific to target species with appropriate dosage which have minimal impact on non-target species. - Major compliance -	The use of pesticides has been described in the pest control procedures, including the type of target (pests and weeds) that corresponds to the type of active ingredient and the dosage that has been done justification by SMARTRI. Agrochemicals use was well recorded in "Recapitulation of agrochemical use" including active ingredients used, area treated, amount applied per ha and number of applications. The documents were also recorded dosage of agrochemical use, target species. It was noted that dosage applied and application rotation was in accordance to budget. Register of Pesticide/herbicide used by PT. Tapian Nadenggan (Jakluay, Pantun Mas, Long Buluh and Bukit Subur Estate on 2018, including:	Comply																				
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4.6.2	<p>Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications shall be available.</p> <p>- Major compliance -</p>	<p>Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per hectare and number of applications) have been provided. Pesticides used were well recorded in "Data Toxicity Pestisida". The documents were also recorded dosage of agrochemical use, target species. The record of pesticide use for each Estate on 2018, as below:</p> <p>In Jakluay Estate:</p> <table border="1"> <thead> <tr> <th>Trade Mark</th> <th>Active Ingredient</th> <th>Total Usage</th> <th>% Active Ingredient</th> <th>Total Active Ingredient</th> <th>Toxicity Unit</th> </tr> </thead> <tbody> <tr> <td>Roll Up 480 SL</td> <td>Isopropilamina glifosat 480 g/L</td> <td>2176</td> <td>0,41</td> <td>8,9215</td> <td>0,00000085</td> </tr> <tr> <td>Erkafuron 20 WG</td> <td>Metsulfuron methyl 20%</td> <td>211,4</td> <td>0,6</td> <td>1,2684</td> <td>0,00000012</td> </tr> <tr> <td>Starane</td> <td>Fluroxypyr Methyl Hephthyl Ester 290 g/L</td> <td>0,5</td> <td>0,41</td> <td>0,00205</td> <td>0,00000000</td> </tr> <tr> <td>Garlon 67 EC</td> <td>Triclopir Butoxy Ethyl Ester 670 g/L</td> <td>525,3</td> <td>0,44</td> <td>2,31132</td> <td>0,00000022</td> </tr> </tbody> </table> <p>In Pantun Mas Estate:</p> <table border="1"> <thead> <tr> <th>Trade Mark</th> <th>Active Ingredient</th> <th>Total Usage</th> <th>% Active Ingredient</th> <th>Total Active Ingredient</th> <th>Toxicity Unit</th> </tr> </thead> <tbody> <tr> <td>Rolifos 150 SL</td> <td>Amonium glufosinat 150 g/l</td> <td>149,28</td> <td>0,15</td> <td>22,392</td> <td>0,00000011540</td> </tr> <tr> <td>Roll Up 480 SL</td> <td>Isopropilamina glifosat 480 g/L</td> <td>156,1</td> <td>0,41</td> <td>64,001</td> <td>0,00000006440</td> </tr> <tr> <td>Erkafuron 20 WG</td> <td>Metsulfuron methyl 20%</td> <td>2630,77</td> <td>0,2</td> <td>526,154</td> <td>0,00000222000</td> </tr> <tr> <td>Starane</td> <td>Fluroxypyr Methyl Hephthyl Ester 290 g/L</td> <td>9,91</td> <td>0,29</td> <td>2,8739</td> <td>0,00000001480</td> </tr> <tr> <td>Garlon 67 EC</td> <td>Triclopir Butoxy Ethyl Ester 670 g/L</td> <td>634,84</td> <td>0,6</td> <td>380,904</td> <td>0,00000078000</td> </tr> </tbody> </table>				Trade Mark	Active Ingredient	Total Usage	% Active Ingredient	Total Active Ingredient	Toxicity Unit	Roll Up 480 SL	Isopropilamina glifosat 480 g/L	2176	0,41	8,9215	0,00000085	Erkafuron 20 WG	Metsulfuron methyl 20%	211,4	0,6	1,2684	0,00000012	Starane	Fluroxypyr Methyl Hephthyl Ester 290 g/L	0,5	0,41	0,00205	0,00000000	Garlon 67 EC	Triclopir Butoxy Ethyl Ester 670 g/L	525,3	0,44	2,31132	0,00000022	Trade Mark	Active Ingredient	Total Usage	% Active Ingredient	Total Active Ingredient	Toxicity Unit	Rolifos 150 SL	Amonium glufosinat 150 g/l	149,28	0,15	22,392	0,00000011540	Roll Up 480 SL	Isopropilamina glifosat 480 g/L	156,1	0,41	64,001	0,00000006440	Erkafuron 20 WG	Metsulfuron methyl 20%	2630,77	0,2	526,154	0,00000222000	Starane	Fluroxypyr Methyl Hephthyl Ester 290 g/L	9,91	0,29	2,8739	0,00000001480	Garlon 67 EC	Triclopir Butoxy Ethyl Ester 670 g/L	634,84	0,6	380,904	0,00000078000	Comply
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4.6.3	<p>Any use of pesticides shall be minimized as part of a plan, and in accordance with Integrated Pest Management (IPM) plans. There shall be no prophylactic use of pesticides, except in specific</p>	<p>The use of pesticides has been minimized as part of a plan, and in accordance with Integrated Pest Management (IPM) plans. Use of pesticides in the field was always lower than the planned budget. It also shows the company's commitment to always reduce pesticide usage and give priority to the prevention of mechanical, biological and integrated pest management.</p>				Comply																																																																		

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<p>situations identified in Indonesia Best Practice guidelines.</p> <p>- Major compliance -</p>	<p>There was no evidence of prophylactic use of pesticides, all pesticides only used for certain targets of weeds or pests accordance to the plan and best agriculture practice.</p> <p>In Jakluay Estate:</p> <table border="1" data-bbox="678 544 1278 990"> <thead> <tr> <th>Trade Mark</th> <th>2015</th> <th>2016</th> <th>2017</th> <th>2018</th> </tr> </thead> <tbody> <tr> <td>Rolifos 150 SL (L)</td> <td>-</td> <td>2,314.20</td> <td>1,210.94</td> <td>-</td> </tr> <tr> <td>Rolixone (L)</td> <td>1,391.00</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Erkafuron 20 WG (Kg)</td> <td>78.76</td> <td>125.70</td> <td>123.09</td> <td>211.40</td> </tr> <tr> <td>Starane (L)</td> <td>267.00</td> <td>315.30</td> <td>195.62</td> <td>0.50</td> </tr> <tr> <td>Garlon 67 EC (L)</td> <td>137.00</td> <td>243.50</td> <td>305.81</td> <td>525.30</td> </tr> <tr> <td>Roll Up 480 SL (L)</td> <td>1,931.56</td> <td>1,831.64</td> <td>2,858.02</td> <td>2,176.00</td> </tr> </tbody> </table> <p>In Pantun Mas Estate:</p> <table border="1" data-bbox="678 1048 1278 1547"> <thead> <tr> <th>Trade Mark</th> <th>2015</th> <th>2016</th> <th>2017</th> <th>2018</th> </tr> </thead> <tbody> <tr> <td>Rolifos 150 SL (L)</td> <td>-</td> <td>2,654.90</td> <td>560.96</td> <td>149.28</td> </tr> <tr> <td>Rolixone (L)</td> <td>1,663.24</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Erkafuron 20 WG (Kg)</td> <td>93.29</td> <td>186.42</td> <td>92.82</td> <td>2,630.77</td> </tr> <tr> <td>Roll Up 480 SL (L)</td> <td>1,931.56</td> <td>1,831.64</td> <td>2,858.02</td> <td>156.10</td> </tr> <tr> <td>Starane (L)</td> <td>466.61</td> <td>77.30</td> <td>335.84</td> <td>9.91</td> </tr> <tr> <td>Garlon(L)</td> <td>599.35</td> <td>1,184.87</td> <td>754.38</td> <td>634.84</td> </tr> <tr> <td>Rolikum (Kg)</td> <td>2,473.26</td> <td>653.92</td> <td>286.00</td> <td>-</td> </tr> </tbody> </table>	Trade Mark	2015	2016	2017	2018	Rolifos 150 SL (L)	-	2,314.20	1,210.94	-	Rolixone (L)	1,391.00	-	-	-	Erkafuron 20 WG (Kg)	78.76	125.70	123.09	211.40	Starane (L)	267.00	315.30	195.62	0.50	Garlon 67 EC (L)	137.00	243.50	305.81	525.30	Roll Up 480 SL (L)	1,931.56	1,831.64	2,858.02	2,176.00	Trade Mark	2015	2016	2017	2018	Rolifos 150 SL (L)	-	2,654.90	560.96	149.28	Rolixone (L)	1,663.24	-	-	-	Erkafuron 20 WG (Kg)	93.29	186.42	92.82	2,630.77	Roll Up 480 SL (L)	1,931.56	1,831.64	2,858.02	156.10	Starane (L)	466.61	77.30	335.84	9.91	Garlon(L)	599.35	1,184.87	754.38	634.84	Rolikum (Kg)	2,473.26	653.92	286.00	-	
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Rolikum (Kg)	2,473.26	653.92	286.00	-																																																																									
<p>4.6.4</p> <p>The evidence shall be available to demonstrate that use of Pesticides, categorized in Class 1A or 1B by World Health Organization, or those are listed in the Stockholm and Rotterdam Conventions, and paraquat are not used, except in specific situations identified in national Best Practice guidelines. The use of such pesticides shall be minimized and eliminated as part of a plan, and shall only be used in exceptional circumstances.</p>	<p>The President Director of the company has issued memorandum regarding prohibition of paraquat usage, as on "Memorandum President Director No.032/PD/VIII/2015", dated 13 August 2015, stated that the use of paraquat is eliminated in budget 2016 and replaced by "Ammonium Glufosinate". There was also Memorandum from President Director No.050/PD/XII/2015 dated 16 December 2015 stating that all units which still have paraquat in their storage must return it to the producer, PT. Rolimex Kimia Nusamas. Since then, paraquat is not used.</p> <table border="1" data-bbox="678 1868 1187 2022"> <thead> <tr> <th>Year</th> <th>Paraquat (L)</th> <th>Brodicfacoum (Kg)</th> </tr> </thead> <tbody> <tr> <td>2012</td> <td>5.800,60</td> <td>3.555,60</td> </tr> <tr> <td>2013</td> <td>4.378,40</td> <td>7.825,23</td> </tr> <tr> <td>2014</td> <td>3.528,79</td> <td>5.926,00</td> </tr> </tbody> </table>	Year	Paraquat (L)	Brodicfacoum (Kg)	2012	5.800,60	3.555,60	2013	4.378,40	7.825,23	2014	3.528,79	5.926,00	<p>Comply</p>																																																															
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	- Minor compliance -	2015	3.054,24	2.709,26	
		2016	-	653,92	
		2017	-	-	
		2018	-	-	
		Based on the verification to chemical warehouses, PT. Tapian Nadenggan has fulfilled its commitment to minimize and eliminate paraquat pesticides.			
4.6.5	Evidence of pesticide application by trained person and in accordance with application guidelines in product label and storage guidelines shall be available. Appropriate safety equipment shall be provided and utilized. All precautions attached to the products shall be properly observed, applied, and understood by workers (see Criterion 4.7). - Major compliance -	<p>The training in Bukit Subur Estate related to Integrated Pest Management has been conducted in Jakluay Estate by SMARTRI on 22-23 January 2018. There were 25 participants from each division involved in the training.</p> <p>In Pantun Mas Estate, training of Integrated Pest Management has been conducted in Pantun Mas Estate by SMARTRI on 15-16 January 2018 at the same time with Leaf Sampling Unit training. Evidences of training were evident such as attendance list and training module. Training attended by 23 participants.</p> <p>Interview with spraying workers in Bukit Subur Estate and Pantun Mas Estate demonstrated that all of them have a good knowledge regarding the pesticide usage and its material usage and toxicity. All the workers has used the personal protective equipment meet with the safety rules and work instruction such as: apron, safety goggles, chemical mask, hand gloves (2 type: cotton inside and rubber outside) and safety shoes. All precautions attached to the products properly observed, applied, and understood by workers. All applications of agrochemicals were in accordance with the product label and storage instruction. MSDS of all pesticides were available and understood by spraying workers.</p>			Comply
4.6.6	Storage of pesticides shall be according to recognised best practices. All pesticides containers shall be properly managed according to the existing regulations and or instructions enclosed on the containers (see criterion 5.3). - Major compliance -	<p>Jakluay Estate, Bukit Subur Estate, Long Buluh Estate and Pantun Mas Estate:</p> <p>Agrochemicals were stored in the determined area separated from fertilizer and other chemicals. Agrochemicals storage was provided in each Estate Central Warehouse. Agrochemicals storage was locked areas with limited access. The storage was well ventilated. Material Safety Data Sheet (MSDS) and hazard symbol label were provided nearby of agrochemicals. Emergency shower and eyewash were also provided to anticipate in case of emergency related agrochemical handling. Personal Protective Equipment for handling agrochemicals was provided including boots, apron, safety glass, respiratory mask and hand gloves. The possible spill was managed. Secondary containment was provided around the chemical storage area. Spill kit was also provided in the area.</p> <p>Mechanism for agrochemical containers handling was described in Work Instruction No. IK/SMART/LBH/01. All agrochemical containers were triple rinsed and then returned to the supplier. Every six months the organization required to submit, i.e.: data of location, coordinates and</p>			Comply

Criterion / Indicator		Assessment Findings	Compliance
		<p>area for optimize agrochemical use, optimize activity and reuse of water from optimize activity at site, receipt note of agrochemical containers to supplier and measurement result of quality of water from optimize activity. Records of chemical containers quantity that has been rinsed and disposed to supplier were evident.</p> <p>Pesticide waste handling procedures is available, which explained that empty container pesticides is triple rinsed before being stored in temporary hazardous waste storage and subsequently disposed to the registered collector which been approved by the Ministry of the Environment. Records of Hazardous waste, including the Empty Container Pesticides, such as:</p> <ul style="list-style-type: none"> - Manifest of Hazardous waste delivery - Quarterly Report of hazardous waste to the relevant agencies. - Hazardous waste logbook; and - Balancing stock of hazardous waste. 	
4.6.7	<p>Application of pesticides shall be by proven methods that minimize risk and negative impacts.</p> <p>- Minor compliance -</p>	<p>Jakluay Estate, Pantun Mas Estate, Long Buluh Estate and Bukit Subur Estate:</p> <p>Based on filed visit and interviews with workers who are involved in pesticide, e.g. Spraying operator and supervisor, it was found that they apply pesticides in the right way according to the instructions on the label and guidelines as contained in the procedure.</p> <p>Personnel interviewed can clearly explain the type of work including work methods and targets, materials used (pesticides) including the dosage and danger, personal protective equipment needed and first aid kit. Several BKM of circle weeding spray using agrochemicals was sighted. Interview with spraying workers in Jakluay and Pantun Mas Estate demonstrated that all of them have a good knowledge regarding the pesticide usage and its material usage and toxicity. All the workers has used the personal protective equipment meet with the safety rules and work instruction such as: apron, safety goggles, chemical mask, hand gloves (2 type: cotton inside and rubber outside) and safety shoes. All precautions attached to the products properly observed, applied, and understood by workers. All applications of agrochemicals were in accordance with the product label and storage instruction. MSDS of all pesticides were available and understood by spraying workers.</p>	Comply
4.6.8	<p>Pesticides may only be applied aerially where there is a documented justification. Surrounding communities shall be informed of impending aerial pesticide applications with all relevant information within reasonable time prior to application.</p>	<p>Based on document review, interview and field observation, it was verified that no pesticides applied aerially in PT Tapian Nadenggan – Jakluay, Long Buluh, Bukit Subur and Pantun Mas Estate.</p>	Comply

Criterion / Indicator	Assessment Findings	Compliance
- Major compliance -		
<p>4.6.9 Evidence of training on handling pesticide for workers and scheme smallholder (if any) shall be available.</p> <p>- Minor compliance -</p>	<p>In Jakluay Estate, all workers involved in the handling and application of pesticides in the field have been trained in a regular basis. For example sprayer workers namely Magdalena, Siti Rohani, Mariam and Marselina have been trained for handling agrochemical on 15 February 2018 by Division Assisstant wich attended by 38 participants.</p> <p>In Pantun Mas Estate all workers involved in the handling and application of pesticides in the field have been trained on a regular basis. Sprayer workers namely Saidah, Mei Sahari, Romli, etc. have been trained for Handling agrochemical on 16 January 2018 by Division Assistant and attended by 40 participants.</p> <p>Interview with spraying workers in Jakluay and Pantun Mas Estate demonstrated that all of them have a good knowledge regarding the pesticide usage and its material usage and toxicity. All the workers has used the personal protective equipment meet with the safety rules and work instruction such as: apron, safety goggles, chemical mask, hand gloves (2 type: cotton inside and rubber outside) and safety shoes. All precautions attached to the products properly observed, applied, and understood by workers. All applications of agrochemicals were in accordance with the product label and storage instruction. MSDS of all pesticides were available and understood by spraying workers.</p>	Comply
<p>4.6.10 Proof that pesticide waste has been handled as per legal regulations and understood by worker and manager, shall be demonstrated.</p> <p>- Minor compliance -</p>	<p>Jakluay Estate and Pantun Mas Estate: Procedure pesticide waste handling was established and implemented, SOP/SPO/SMART/LH-09. Waste management by reduce, reuse and disposal and zero burning was described in the procedure to avoid and reduce pollution. The organization also established waste management program which covered handling of organic, inorganic, domestic and hazardous waste.</p> <p>Based on interviews with workers who are involved in handling of hazardous waste including pesticide waste, it was found that they understood and able to demonstrate handling of hazardous waste as regulated in the company's procedures.</p>	Comply
<p>4.6.11 Annual medical records of pesticide operators, and follow-up treatment of medical results, shall be available.</p> <p>- Major compliance -</p>	<p>Organization has been performed medical check-up periodically per semester to all workers which exposed pesticide regarding operator, warehouse officer of store and supervisor (Mandor). The result from medical check-up has been communicated back to each worker. The medical status of said worker was monitored and follow up action taken.</p> <p>Periodic Medical Check Up in Jakluay Estate was conducted on 9th – 12th October 2017, physicaly check and psychology followed by all staff, employees, maintenance, electrical, security with total 677 workers and performed by polyclinic region Kaltim-2.</p> <p>Special MCU Jakluay Estate was performed by polyclinic region kaltim- 2 : Cholinesterase (56 manuring workers</p>	Comply

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	<p>once a year and spraying workers 41 workers twice a year) latest performed on October 2018, one of sprayer on behalf Mariana there was no indicated mild poisoning with cholinesterase 100% (normal minimum 75 – 100%).</p> <p>Spirometri manuring and spraying workers twice a year, latest performed on October 2018, 30 workers indicated lungs capacity decreasing with average < 75% (normal >75%). It caused by : batuk, merokok, asma, debu. Company has taken action : coaching and counseling, Audiometri for operator genset and operator water pump (6 workers) performed twice a year latest performed on October 2018 and the result is normal.</p> <p>Periodic Medical Check Up in Bukit Subur Estate was conducted on October 2018, physicaly check and psychology followed by all employee with total 821 workers. Performed by polyclinic region Kaltim-2.</p> <p>Special MCU Bukit Subur Estate performed by polyclinic region kaltim- 2 : Cholinesterase for 91 workers (manuring 60 workers once a year and spraying workers 31 workers twice a year) latest performed on 20-22 September 2018. There was no workers indicated mild poisoning with cholinesterase (normal minimum 75 – 100%).</p> <p>Periodic Medical Check Up in Pantun Mas Estate was conducted on 20-22 September 2018, physicaly check and psychology followed by all employee with total 821 workers. Performed by polyclinic region Kaltim-2.</p> <p>Special MCU Pantun Mas Estate performed by polyclinic region kaltim- 2 : Cholinesterase for 93 workers (manuring 56 workers once a year and spraying workers 41 workers twice a year) latest performed on 20-22 September 2018. There was no workers indicated mild poisoning with cholinesterase (normal minimum 75 – 100%).</p> <p>Spirometri manuring and spraying workers twice a year, latest performed on 20-22 September 2018, 128 workers and there was no workers indicated lungs capacity decreasing with average < 75% (normal >75%). Audiometri for operator genset and operator water pump (11 workers) performed twice a year latest performed on 26 January 2018 and the result is normal.</p>	
<p>4.6.12</p>	<p>Records shall be available to show that spraying is not conducted by pregnant or breast-feeding women.</p> <p>- Major compliance -</p>	<p>Comply</p>

Criterion / Indicator		Assessment Findings	Compliance
		<p>the audit. In that case, those workers are relocated to another job station with low risklevel. No negative case was found in regard with reproduction rights of female workers during past years as interviewed with female workers and gender committee.</p> <p>Based on interview with female worker, its confirmed that no pregnant and/or breast-feeding involved in chemical/pesticides, they are transferred to other duties. Company also issued circular letter No. 001/SE-ADH3/BNJO/01/2010 dated 2 January 2010 regarding Workers pregnant and breastfeeding women are not allowed to work as a sprayer personnel.</p>	
<p>Criterion 4.7: An occupational health and safety plan is documented, effectively communicated and implemented. The health and safety plan shall cover the following:</p>			
<p>4.7.1</p>	<p>A health and safety policy shall be in place. A health and safety plan shall be documented and implemented, and its effectiveness monitored.</p> <p>- Major compliance -</p>	<p>PT Tapian Nadenggan has shown the document related to occupational health and safety (OHS), such as:</p> <ol style="list-style-type: none"> OHS policy was signed by organization director on 1 November 2013; written in Bahasa Indonesia, the content of policy includes risk mitigation, regulation compliance and continual improvement. The policy was communicated to all employees and displayed at strategic locations of Mill and Estates. OHS management system manual that referred to national OHS Management system (SMK3 PP 50/2012) includes the stages of plan-do-check-act cycles on the health safety management system. In addition, Jakluay POM and estates have series of procedures and working instructions in order as defined the stages of OHS management system plan, e.g: <ul style="list-style-type: none"> Policy development and communication (SOP/SMART/HESS-EHSD/SADV/I/01) Hazard identification and Risk assessment (SOP/SMART/HESS-EHSD/SADV/I/02) OHS objectives and targets (SOP/SMART/HESS-EHSD/SADV/I/03) OHS Programmes (SOP/SMART/HESS-EHSD/SADV/I/04) Incident and occupational disease handling (SOP/SMART/HESS-EHSD/SADV/I/05) Material handling (SOP/SMART/HESS-EHSD/SADV/I/06) Design review (SOP/SMART/HESS-EHSD/SADV/I/07) Infrastructures maintenance and changes (SOP/SMART/HESS-EHSD/SADV/I/08) Lock out tag out (SOP/SMART/HESS-EHSD/SADV/I/009) PPE Management (SOP/SMART/HESS-EHSD/SADV/I/010) First aid (SOP/SMART/HESS-EHSD/SADV/I/011) Health Measurement (SOP/SMART/HESS-EHSD/SADV/I/012) 	<p>Comply</p>

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	<ul style="list-style-type: none"> - Fire extinguisher (SOP/SMART/HESS-EHSD/SADV/I/013) - Hydrant utilization (SOP/SMART/HESS-EHSD/SADV/I/014) - Safe work permit (SOP/SMART/HESS-EHSD/SADV/I/015) - OHS Measurement and monitoring (SOP/SMART/HESS-EHSD/SADV/I/016) - OHS Management review (SOP/SMART/HESS-EHSD/SADV/I/017) <p>3. OHS programmes year 2018 and 2019 have been defined for each estates and mill as, consist of:</p> <ul style="list-style-type: none"> - Safety committee meeting (monthly basis), and three monthly report of safety committee performance (P2K3) - Training and socialization of first aider, welder, MSDS, emergency response, etc. - Periodic inspection and monitoring of production equipment/machine, sterilizer, etc. - Medical Checkup (initial, general and special checkup for high risk); - Provision of PPE, OHS signboard, first aid equipment, emergency equipment, etc. - HIRADC review - OHS Internal Audit - Management Reveiw <p>Records of implementation the OHS program provided in indicator 4.7.3</p> <p>Permit for machinery in Jakluay POM:</p> <ul style="list-style-type: none"> - Akte Izin Back Pressure Vessel No.680/257/BPV/Nakertrans-Was/X/2009 for PT. Tapian Nadenggan, dated 20 October 2009. Latest inspection by PT. Perdau Karya Utama –PJK3, dated 7 November 2017, result OK – due November 2019. - Akte Izin Bejana Uap (Steam Separator 03) No.680/.../BU/Nakertrans-Was/V/2010 for PT. Tapian Nadenggan, dated 5 May 2010. Latest inspection by PT. Perdau Karya Utama –PJK3, dated 7 November 2017, result OK – due November 2019. - Akte Izin Bejana Uap (Steam Separator 01) No.680/258/BU/Nakertrans-Was/X/2009 for PT. Tapian Nadenggan, dated 20 October 2009. Latest inspection by PT. Perdau Karya Utama –PJK3, dated 31 January 2016, result OK. - Akte Izin Bejana Uap (Steam Separator 02) No.680/259/BU/Nakertrans-Was/X/2009 for PT. Tapian Nadenggan, dated 20 October 2009. Latest inspection by PT. Perdau Karya Utama –PJK3, dated 31 January 2016. - Akte Izin Bejana Uap (Thermal deaerator) No.680/260/BU/Nakertrans-Was/X/2009 for PT. Tapian Nadenggan, dated 20 October 2009. Latest inspection 	

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	<p>by PT. Perdau Karya Utama –PJK3, dated 7 November 2017, result OK – due November 2019.</p> <ul style="list-style-type: none"> - Akte Izin Ketel Uap (Boiler 1) No.256/KU/X/2009 for PT. Tapian Nadenggan, dated 1 October 2009. Latest inspection by PT. Perdau Karya Utama –PJK3, dated 7 November 2017, result OK – due November 2019. - Akte Izin Ketel Uap Pipa Air (Boiler 2) No.680/342/KU/Nakertrans-Was/V/2010 for PT. Tapian Nadenggan, dated May 2010. Latest inspection by PT. Perdau Karya Utama –PJK3, dated 7 November 2017, result OK – due November 2019. - Akte Izin Ketel Uap (Boiler 3) No.680/377/KU/Nakertrans-Was/VII/2010 for PT. Tapian Nadenggan, dated 6 August 2010. Latest inspection by PT. Perdau Karya Utama –PJK3, dated 7 November 2017, result OK – due November 2019. - "Pengesahan Pemakaian Motor Turbin Pembangkit Listrik (01) No.680/264/MTPL/NAKERTRANS-WAS/X/2009" dated 20 October 2009. - "Pengesahan Pemakaian Motor Turbin Pembangkit Listrik (02) No.680/265/MTPL/NAKERTRANS-WAS/X/2009" dated 20 October 2009. - "Pengesahan Pemakaian Pesawat Turbin Uap No.680/354/TU/NAKERTRANS-WAS/V/2010" dated 10 May 2010. - "Pengesahan Pemakaian Pesawat Tenaga Diesel Pembangkit Listrik (01) Cummins S/N XU8F2301000 No.680/266/PMLD/NAKERTRANS-WAS/X/2009", dated October 2009. Latest inspection 28 December 2018. - Diesel power generator "Pengesahan Pemakaian Pesawat Tenaga Diesel Pembangkit Listrik (02) Cummins S/N 25337253 No.680/267/PMLD/NAKERTRANS-WAS/X/2009", dated October 2009. Latest inspection 4 December 2017. - Electrical installation "Pengesahan Penggunaan Instalasi Listrik PT. Tapian Nadenggan – PKS Jakluay No.556/268/PIL/NAKERTRANS-WAS/X/2009", dated 20 October 2009. Latest inspection 28 November 2018. - "Pengesahan Penggunaan Instalasi Penyalur Petir Jakluay Mill Office No.680/261/PIPP/Nakertrans-Was/X/2009" dated 20 October 2009. Latest inspection 28 November 2018. - Lift and carry vessel "Pengesahan Pemakaian Pesawat Angkat dan Angkut Jenis Overhead Crane cap.3,000 kg No.680/691/PA/Nakertrans-Was/VIII/2012" dated 27 August 2012. Latest inspection 28 November 2018. - Fire hydrant installation "Surat Keterangan Instalasi Penanggulangan Kebakaran di Tempat Kerja No.566/0050/PPK-K3-IPK/DTKT/XII/2018" dated 28 December 2018. - Wheel loader "Surat Keterangan Pemakaian Pesawat Angkat dan Angkut Jenis Wheel Loader Komatsu WA 200-5 No.566/0047/PPK-K3-PAA/DTKT/XII/2018" dated 28 December 2018. 	

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		<ul style="list-style-type: none"> - Akte Izin Bejana Uap Sterilizer 02 No.680/1854/BU-133/Wasnaker/II/2015 for PT. Tapian Nadenggan, dated 18 February 2015. Latest inspection dated 16 August 2016. - Akte Izin Bejana Uap Sterilizer 03 No.680/1855/BU-134/Wasnaker/II/2015 for PT. Tapian Nadenggan, dated 18 February 2015. Latest inspection dated 16 August 2016. - Akte Izin Bejana Uap Sterilizer 01 No.680/1853/BU-132/Wasnaker/II/2015 for PT. Tapian Nadenggan, dated 18 February 2015. - Akte Izin Bejana Uap Sterilizer 04 No.680/1856/BU-135/Wasnaker/II/2015 for PT. Tapian Nadenggan, dated 18 February 2015. <p>Company have apply for inspection to independent inspector, PT. Perdau Karya Utama on 7 January 2019. Offer letter from PT. Perdau Karya Utama No.01.004/PKU/I/2019 dated 8 January 2019 sighted. Inspection planned before end of February 2019.</p> <ul style="list-style-type: none"> - Weighbridge calibration "Keterangan Hasil Pengujian UPTD Metrologi Dinas Perdagangan Pemerintah Kota Samarinda No.510.93/0566/100.12.01" for Avery Weigh Tronix/E1205 S/N.171050022 dated 13 April 2018, due 12 April 2019. 	
4.7.2	<p>A documented risk assessment shall be available and its implementation shall be recorded.</p> <p>- Major compliance -</p>	<p>PT. Tapian Nadenggan – Jakluay POM has prepared procedure of risk assessment, such as:</p> <ul style="list-style-type: none"> – SOP No: SOP/SMK3/SMART/LH-02, revision 00 dated 1 July 2014 under "SOP Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Risiko. Type of aspect (health /safety), operating condition (N/AN/E), Hazard, Risk, Positif or negatif, Controlled or Influenced, Regulation, Control, Possibility, Consequence, Value of environment impact, Environmental Importance Value, Further control. The procedure mentoned that at least OHS risk assessment document must be reviewed once a year and/or when incident happened will consider as review agenda. – Work permit system was implemented for these works; this was mentioned in the procedure safe work permit (SOP/SMART/HESS-EHSD/SADV/I/015). Lock out tag out (LOTO) procedure (SOP/SMART/HESS-EHSD/SADV/I/009) has also been established and implemented especially intended for risk control of maintenance activities. It was noted that measurement of adequacy of oxygen and availability of dangerous gas were required before entering confined space and it was mentioned in the work permit; the portable gas detector was sighted during this audit. It was also noted that working above 2 meters from land or platform has been classified as working at height. <p>Jakluay POM's risk Assessment available under document "Identifikasi Sumber Bahaya dan Penilaian Risiko – ISBPR", last review on 13 January 2018. All of the activities in POM has been identified, e.g: FFB receptions (weighbridge, grading, loading ramp), steriizer station, tippler station,</p>	Comply

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	<p>threshing station, pressing station, nut & kernel station, clarification station, engine room, boiler station, water treatment station, workshop, effluent plant, warehouse, despatch CPO, despatch kernel, operation of heavy equipment, office, emplacement (housing).</p> <p>In Pantun Mas Estate the risk Assessment available under ISBPR, last review on 19 January 2019 covering for all activities in plantation, e.g: land clearing, manuring, sparying, harvesting, transport FFB, intregreted pest management, chemical storage, warehouse, workshop, office. Risk Assessment has been communitated to all workers, e.g: in Pantun Mas Estate was conducted on 4 January 2019</p>	
<p>4.7.3 Records of Occupational Health and Safety (OHS) program (see 4.8) and Personal Protective Equipment (PPE) training in accordance with the result of hazard identification and risk analysis shall be available to all workers.</p> <p>- Major compliance -</p>	<p>Records of realization of OHS program (4.7.1) in Jakluay Estate:</p> <ul style="list-style-type: none"> - Special Medical Check Up for workers on handling of pesticides (every six – months), Cholinestrace Test Kit Pest-100, conducted by Company Doctor (dr. Petrus Hanky N). Last MCU was conducted in October 2018 was attended by 55 workers (spraying operator, manuring applicator, PIC in storage of chemical and fertilizer). The result of MCU has communicated to all workers and the follow up (of any) has been implemented, the record available as evidences. - General Medical Check-Up was conducted (annually) by Company Doctor (dr. Petrus Hanky N – Regional Doctor). The last MCU was conducted in October 2018, attended by 502 workers. - Fire Drill (annually), last simulation on 13 January 2018 was attended by 61 participants. Records seen: Scenario, attendance list, photograph and evaluation form. <p>OHS management in Jakluay POM:</p> <ul style="list-style-type: none"> - Report of OHS inspection (PPE usage, firs aid kit), e.g: date 3 December 2018 and 17 December 2018, location in processing station; - Training of risk asseement date 2 April 2018 was attended by 25 workers, location in workshop; - Fire Drill was conducted on 15 May 2018, data seen: scenario, attendance list, documentation and evalution of drill; - Training of PAA (pesawat angkat angkut), was conducted by PJK3 on 19 December 2018; - Training on implementation of RSPO requirement dated 1 December 2018; - Inspection of fire extinguisher (monthly), e.g: on 15 October 2018, 9 November 2018 and 13 December 2018. The result shown OK. - Monitoring of readiness of Hydrant equipment (monthly), e.g: on 15 October 2018, 9 November 2018 and 13 December 2018. The result shown OK. Based on field observation in Hydrant No.7 the condition is ready to use. 	<p>Comply</p>

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	<ul style="list-style-type: none"> - General medical check-up (annually) and special medical check-up (six-month base) was conducted on 2 October 2018 and 22 October 2018 by Company Doctor. The result has been communicated to related employees. Data seen: "Formulir Rekapitulasi Hasil Pemeriksaan Kesehatan dan Laporan Pemeriksaan Kesehatan Tenaga Kerja" <p>Implementation OHS in Bukit Subur Estate;</p> <ul style="list-style-type: none"> - Special Medical Check for operator genset (audiometri test), dated 28 February 2018 attended by 9 operators, e.g: M A**** (operator genset and PAM), S****I (operator genset), M R***** (operator genset). The rsut shown OK (normal); - Monitoring of completeness the first aid kit month December 2018, location in kantor besar Pantun Mas Estate, Generator room (pondok 1), water pump room (pondok 1), workshop, central warehouse, division office pondok 5. The result shown complete; - List of monitoring of emergency response equipment, updated in January 2019 consist of: fire extinguisher (122), tangki portable (2 units), fire monitoring tool (1 unit), intake 4 meter (1 unit), handy talky (7 units); - Socialization of OHS policy was conducted on 13 March 2018 was attended by 38 workers; - Socialization on domestic waste management was conducted on 13 March 2018 was attended by 38 workers; - "Rekaman Serah Terima APD" (handover of PPE for workers), dated 19 September 2018 for harvester e.g: AP booth (7 pcs), helmet (7 pcs) and safety glasses (7 pcs); - Training on using of fire extinguisher dated 19 September 2018, location in Balai Karyawan was attended by 13 workers; - OHS inspection (ppe usage) in spraying team dated 24 August 2018, location in block O13 – the result shown OK as per risk assessment requirement; - Certificate of OHS ekectrician No: Ser.02696/TK3-LIST/X/2017, under name Mr M**. A****, dated 12 October 2017 <p>In Long Buluh Estate, the implementation:</p> <ul style="list-style-type: none"> - OHS training including socialication of OHS policy, PPE training and training of risk assessment were conducted on 4 January 2019. Data seen: Training material, attendance list and photograph; - Medical Check Up report, item: Cholinesterase Test Kit Pest-100 and spirometri test for worker on handing of pesticides was conducted in October 2018. The result has commicated to all workers, (if any) need to followed up has been implementation. Record available as evidence; - Training for first aider was conducted on 18th February 2018, location in Pondok 1 was attended by 27 workers. 	

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	<p>Evidences: attendance list, training material, photograph.</p> <ul style="list-style-type: none"> – OHS inspection, e.g: Formulir Pemeriksaan pemakaian APD dated 12 November 2018 locaton in workshop for operator of genset, dated 10 December 2018 location in divison 4 block G41 for harvester; <p>Periodic Medical Check Up in Jakluay POM was conducted on 12, 13 and 20 November 2018, physical check and psychology followed by all employee with total 157 workers. Performed by polyclinic region Kaltim-2.</p> <p>Special MCU Jakluay POM Performed by polyclinic region kaltim-2: Cholinesterase for boiler operator, analyst laboratory, water treatment operator, chemical warehouse operator (12 workers) and all in normal condition.</p> <p>Spirometri for press operator, clarifier operator, sterilizer operator, boiler operator, welder, kernel station operator, WTP operator (45 workers) once a year, latest performed on 8 January 2018, 19 workers indicated lungs capacity decreasing with average <75% (normal >75%). It caused by: cough, smoking, asma, dust, technique during MCU. Company has taken action: coaching and counseling,</p> <p>Audiometri for operator genset, welder, workshop, sterilizer, boiler, engine room, clarifier, kernel station, press starion (47 workers) performed once a year latest performed on 8 January 2018 and the result is normal.</p>	
<p>4.7.4</p>	<p>The responsible person(s) for occupational health and safety shall be identified and there shall be records of periodical meetings on health and safety issues.</p> <ul style="list-style-type: none"> - Major compliance - <p>Jakluay POM's safety committee, as follows:</p> <ul style="list-style-type: none"> – License of OHS expert (as secretary of P2K3) No Reg 3478/PK3/AJ/63/208/P1, namely Mr Yanuar Gunawan, dated 31 May 2018 valid until 3 years. – OHS committee under "Struktur P2K3" was registered at Manoper Agency in Kutai Timur Regency under Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur No. Kep.566.0180/P2K3/PPK/DTKT/2019. – Minute of meeting of P2K3 (monthly), e.g: date 20 December 2018, agenda: preparing of OHS performacne report (3-months bases), monitoring on license or SIO, machinery inspection, lift and carry machinery operator training, installation of OHS sign, review on incidents report in December 2018 and monitoring of first aid kit (P3K). Record seen: MoM, attendance list and photograph; – Report of performance of OHS committee (P2K3) for period October – December 2018 (3 months), was sent to Manpower Agency (Pengawas Norma K3) in Kalimantan Timur Province. <p>In Pantun Mas Estate, the OHS expert has been registered under license number: Reg.1008/PK3/AJ/62/2015, namely Mr Manunggal.</p> <ul style="list-style-type: none"> – OHS Committee has approved by Mapower Agency in Kutai Timur Regency under letter "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Kabupaten Kutai Timur No: 566/509/P2K3/Was tentang Revisi Pengesahan Panitia Pembina Keselamatan dan 	<p>Comply</p>

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	<p>Kesehatan Kerja di Perusahaan PT. Tapian Nadenggan – Pantun Mas Estate, dated 2 April 2015.</p> <ul style="list-style-type: none"> - Record of P2K3 meeting (monthly), e.g: on 21 Decceber 2018, location in Meeting Room Pantun Mas Estate, attended by 12 participants. Agenda: review of the OHS inspection report, review of accidents report, risk assessment year 2018 (ISBPR); - Report of performance of OHS committee (3-months base) under document "Laporan Triwulan P2K3 Pantun Mas Estate for period October – December 2018, was reported on 5 January 2019. 	
<p>4.7.5</p> <p>A procedure for emergency and work accident shall be available in Indonesian Language; and the workers, who have attended First Aids training, are available in the working areas.</p> <p>- Minor compliance -</p>	<p>PT. Tapian Nadenggan has established the procedures related to emergency response in local language Bahasa Indonesia, such as;</p> <ul style="list-style-type: none"> - Procedure of emergency response under SOP Kesiapsiagaan Tanggap Darurat Nomor: SOP/SMART/UMU/SADV/I/2005 dated 30 May 2014. The emergency conditions have been identified including fire and explosion at buildings; land fire; earthquake; flooding; chemical spill and poisonings also waste water ponds spillage. The procedures described the roles and responsibilities of each emergency response team include the mechanism how to conduct medical evacuation to near hospital/local health centre, the emergency contact number of each internal emergency team and external related parties such as public fire station at local area Kabupaten Kutai Timur and public health centre "UPT Puskesmas Muara Wahau II" were also available. - Procedure on handling of work accident under SOP Penanganan Kecelakaan Kerja dan Penyakit Akibat Kerja no. SOP/SMART/UMUM/SADV/I/005, revision 00 tanggal 1 July 2014. - Accident report is documented in "Record Kecelakaan Kerja" and Form "Investigasi Kecelakaan Kerja F/SMART/HESS-EHSD/SADV/005/002" also available. Accident reports were reviewed and corrective action is done to prevent repetition of accident in the future. <p>In Jakluay POM, the license of First aider issued by Ministry of Manpower and Transmigration in Jakluay POM namely Muhammad Zainudin license No. 566/IV/IV/PPK/DTKT/2018, valid until 1 April 2021.</p> <ul style="list-style-type: none"> - Fire Drill was conducted annually, last simulation on 15 May 2018. Evedence: scenario, attendance list, photograph, evaluation. - Report of inspection on complementeness of first aid kit in POM month January 2019, location in Laboratorium, processing station, workshop, temporary hazardous waste storage dan emplacement area. Result shown OK. - Fire Drill was conducted on 15 May 2018, data seen: scenario, attendance list, documentation and evalution of drill. <p>In Pantun Mas Estate, the training for first aider was conducted on 23 November 2018, attended by 22</p>	<p>Comply</p>

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		participants. Evidences: training material, attendance list, photograph. First Aider License from Ministry of Manpower and Transmigration in Pantun Mas Estate is Suliyah Amd. Keb license No. 05/P3K/III/2015 dated 19 March 2015, valid until 19 March 2018; Ali Mahfud license No. 06/P3K/III/2015.	
4.7.6	<p>All workers shall be provided with medical care, and covered by accident insurance (see criterion 6.5.3).</p> <p>- Minor compliance –</p>	<p>PT. Tapan Nadenggan has provided the medical center (First Aidr room) in each estate. In addition, all workers in mill and estate including daily workers have been covered by Medical and Social Insurance (BPJS), as requested by applicable regulation. Records of insurance payment available in:</p> <ul style="list-style-type: none"> - BPJS registration number - Monthly BPJS insurance premium payment. <p>Based on document review confirmed that the company has registered all their employees in social insurance program, namely BPJS. Payment social insurance (BPJS Ketenagakerjaan & BPJS Kesehatan) is paid to the "BPJS" monthly, verified; payment month December 2018".</p> <p>Record seen:</p> <ul style="list-style-type: none"> - BPJS Kesehatan: Form of application for transfer of BPJS Kesehatan, transaction number: 40847499 in Jakluay Mill via BRI dated 6th December 2018, amount IDR X1,429,985, covering for 160 workers and number of dependents 333 persons. - BPJS Ketenagakerjaan: Form of application for transfer of BPJS Ketenagakerjaan, transaction number: 40000047 in Jakluay Mill via BRI dated 6th December 2018, amount IDR X2,451,338, covering for 160 workers. <p>The insurance provision for worker in Pantun Mas Estate:</p> <ul style="list-style-type: none"> - BPJS Ketenagakerjaan: transaction code: 181205702775, month December 2018, amount IDR **4,193,475 for covering 722 workers. - BPJS Ketenagakerjaan: transaction code: 181205702775, month December 2018, amount IDR **4,156,373 for covering 479 workers and number of dependent 1,312 persons. 	Comply
4.7.7	<p>Occupational injuries shall be recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance</p>	<p>Record of occupational injuries available year 2018 under "Rekapitulasi Laporan Kecelakaan Kerja". Sample seen: Jakluay POM,</p> <ul style="list-style-type: none"> - Based on report of "Kecelakaan Kerja" year 2018, there were 4 accidents got a rise out of 12 working days of lost time by accidents. - Laporan Investigasi Kecelakaan Kerja, dated 6th July 2018 for namely: Mr J*** S***** (helper in clarification station). The recommendation of result the investigation has been followed up (on going). <p>Pantun Mas Estate:</p> <ul style="list-style-type: none"> - Based on report of "Kecelakaan Kerja" year 2018, there were 74 accidents got a rise out of 92 working days of lost time by accidents, consist of 71 low category, 1 medium category and 2 serious category. 	Comply

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		– Laporan Investigasi Kecelakaan Kerja, dated 27th September 2018 for namely: Mr S***** A***** (harvester). The recommendation of result the investigation has been followed up (on going). Category minor accidents.	
Criterion 4.8:			
All staff, workers, smallholders and contract workers are appropriately trained.			
4.8.1	Records of training program related to the aspects of RSPO Principles and Criteria shall be available. - Major compliance -	<p>Training Program 2018 available under “Rencana Kegiatan Training Jakluay Estate Periode 2018”. Training plan consist of: Understanding ISCC, ISPO & RSPO by ENVD/SPO Officer planned on March and October 2018 – actual November 2018; GHG Calculation by ENVD/GHG Officer planned on August 2018 – actual November 2018; Understanding Environmental Aspect and Impact by ENVD/LH Staff/SPO Officer planned July 2018 – actual November 2018; Risk Assessment Training by Safety Officer planned on February and November 2018 – actual December 2018; Hazardous waste management training by Environment Officer planned March 2018 – actual November 2018; Fire fighting training by Safety Officer planned August 2018 – actual January 2018; Understanding, Management and Monitoring HCV by ENVD Jakarta Office planned March 2018 – actual December 2018; Social Impact Assessment training by ENVD Jakarta Office planned September 2018 – actual September 2018; Hyperkes training planned and delivered in October 2018; “Surat Izin Operator Angkat/Angkut” by PJK3 planned and carried out November 2018.</p> <p>Pantun Mas Estate prepares Training Matrix for period January – December 2019, for each position. For example (181) harvesters will be provided with training material related to prevention sexual harassment and emergency response procedure.</p> <p>“Program dan Realisasi Training Berlisensi Regional Kaltim 1 & 2 Tahun 2018 PT. Tapian Nadenggan”: “Training Pesawat Angkat-Angkut” planned July 2018 – actual November 2018; “Training Pesawat Uap” planned August 2018 – actual September 2018; Training welder planned and actual October 2018; “Training Hyperkes” planned November 2018 – actual October 2018.</p> <p>“Rencana Kegiatan Training Bukit Subur Estate Periode 2018”: Training SOP Panen for 163 harvester planned on every month; Training SOP Semprot for 83 sprayers planned on June 2018; Training SOP Pupuk for 117 upkeep/fertilizer applicator planned every month; SOP Perawatan Jalan – for manual road maintenance, planned on May 2018.</p> <p>Implementation: - Training for welder “Training & Uji Kompetensi Las SMAW 3F (plat) dan Las SMAW 2G (pipa)” – dated 15-</p>	Comply

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	<p>20 October 2018. Attended by Imransyah (Bukit Subur Estate), Abidin (Pantun Mas Estate);</p> <ul style="list-style-type: none"> - "Certification Training and Green House Gas/GHG" by PCDV Jakarta Office dated 30 October 2018 attended by 22 personnel (Regional Controller, Estate Managers, SPO Coordinator, SPO Officer, Assisstant); - Environmental Impact Assessment and Monitoring Training by PCDV Jakarta Office, dated 1 November 2018, attended by 17 personnel (Assisstant, SPO Officer, Medic) from Jakluay Estate, Long Buluh Estate, Bukit Subur Estate, Pantun Mas Estate; - HCV Training by PCDV Jakarta Office, dated 31 October 2018 attended by 20 personnel (Assisstant, SPO Officer, Environment staff) from Jakluay Estate, Long Buluh Estate, Bukit Subur Estate, Pantun Mas Estate; - Social and Worker Welfare Training by PCDV Jakarta Office, dated 31 October 2018 attended by 14 personnel (Assisstant, SPO Officer, Environment staff) from Jakluay Estate, Long Buluh Estate, Bukit Subur Estate, Pantun Mas Estate; - Hyperkes Training for Company Paramedic by Kautsar Institute dated 22-25 October 2018: Mrs. Yanik Enik Rahayu (Jakluay Estate), Mrs. Rahmayanti, Mrs. Maria Susanti Beni, Mrs.Fifin Fiana (Long Buluh Estate), Mrs.Emilia, Mrs.Aningtyas (Bukit Subur Estate), Mrs.Debby Karsandy (Pantun Mas Estate). - "Pembinaan dan Sertifikasi K3 Operator Alat Berat" – Lift and Carry Operator by PT. Derap Pembangunan Jaya dated 17 November 2018. The training attended by Ali Muanzi, Warisman, Asep Budiman, Ali Bahrun Asri, M. Zainal Elmiy, Heriyanto, M. Ijah, Charles Odja, Yusuf S. Fernanda (Pantun Mas Estate), Reda Riandoyo, Benyamin IMB, Maryanto (Jakluay Estate), - HCV Training dated 17 January 2019, in RC Kaltim I, attended by Regional Controller, Estate Manager, SPO Region Officer, SOP Officer, PIC HCV, EBMD Jakarta Office, HCV supervisor. <p>"Program Training Berlisensi 2019":</p> <ul style="list-style-type: none"> - Keputusan Direktur Jenderal pembinaan Pengawasan Ketenagakerjaan No.KEP.113/DJPK/IX/2008 tentang Pedoman dan Pembinaan Teknis Petugas K3 Ruang Terbatas in Jakluay POM for Doni (press I), Rinto Siang (proses II), Sumarna (dispatch) - Peraturan Menteri Tenaga Kerja No.37 Tahun 2016 tentang Kesehatan dan Keselamatan Kerja Bejana Tekan dan Tangki Timbun for Tono (Workshop-Jakluay POM), Muh. Muslimin (Mechanic Head-Pantun Mas Estate), M. Alif (Mechanic-Jakluay Estate), Taufik (Mechanic-Long Buluh Estate). - Peraturan Menteri Tenaga Kerja No.5 tahun 1985 tentang Pesawat Angkat & Angkut for Marojahan, Gabriel Gadi, Paulus (Jakluay Estate). <p>In Bukit Subur Estate, implemented training for harvesting, dated 26 April 2018 for 21 loose fruit collectors.</p>	

Criterion / Indicator		Assessment Findings	Compliance
4.8.2	Records of training for each employee shall be maintained. - Minor compliance –	<ul style="list-style-type: none"> - Catatan Pelatihan Tenaga Kerja Mr. Titus Brama, No.12069 (Engine Room Operator) joined "Training K3 Operasional" date 10 December 2018, "Training Pemahaman Instruksi Kerja Stasiun Engine Room & Boiler" date 13 December 2018; - Catatan Pelatihan Tenaga Kerja Mr. Syarifuddin, No.13073 (Sterilizer Operator) joined "Training K3 Operasional" date 10 December 2018, "Training Pemahaman Instruksi Kerja Stasiun Sterilizer" date 17 December 2018; - Catatan Pelatihan Tenaga Kerja Mr. Yahminto, No.14016 (Loading ramp) joined "Training K3 Operasional" date 10 December 2018, "Training Pemahaman Instruksi Kerja Stasiun Sterilizer & Tippler" date 17 December 2018; 	Comply
Principle 5: Environmental responsibility and conservation of natural resources and biodiversity			
Criterion 5.1:			
Aspects of plantation and mill management, including replanting, that have environmental impacts are identified, and plans to mitigate the negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate continual improvement.			
5.1.1	Environmental impact assessment document(s) shall be available. - Major compliance -	<p>The document of environmental impact assessment refer to AMDAL documents, its consist of EIA document, Environmental Management Plan (RKL) and Environmental Monitoring Plan (RPL). Data Verified:</p> <ul style="list-style-type: none"> - In 2013, PT. Tapian Nadenggan has revises the environmental document under "Adendum ANDAL, RKL dan RPL PT. Tapian Nadenggan which have been approved by Bupati of Kutai Timur, the last updated due to changes of mill capacity from 60 tonnes FFB/hour become 80 tonnes FFB/hour as Izin Lingkungan (Environmental Licence) from Bupati of Kutai Timur No.662/K.312/2012, dated 22 April 2013 within scope mill and plantation area 11,503.48 Ha. Location in Kecamatan Muara Wahau, Kongbeng dan Telen, Kabupaten Kutai Timur, Provinsi Kalimantan Timur. - In 2010, PT. Tapian Nadenggan especially in Pantun Mas Estate has also prepared the environmental document under Rencana Kelola Lingkungan dan Rencana Pemantauan Lingkungan (UKL/UPL) as regulated by government for company operation areas <3,000 Ha has approved by "AMDAL commission of Kutai timur District" Decree letter No.660/617/3-BLH/V/2010, dated 14 May 2010 (975 Ha) and for Long Buluh Estate Decree letter No.660/612/3-BLH/V/2012, dated 15 May 2012 (560 Ha). 	Comply
5.1.2	Environment management plan document to prevent negative impacts, its implementation report and revision (if the identification of impact requires changes in current company's practices) shall	<p>The document of environment management plan document presented in document "Rencana Pengelolaan Lingkungan" as part of AMDAL document. Environment management plan to prevent negative impact, such as:</p> <ul style="list-style-type: none"> - To prevent air quality decrease, company performed action: Reduce exhaust emissions from the engines by maintenance routine engine, the use of anti-dust mask 	Comply

Criterion / Indicator	Assessment Findings	Compliance
<p>be available. The company's management shall appoint the responsible person(s) for the implementation of the document.</p> <p>- Minor compliance -</p>	<p>continuously for workers who are near the source of pollutants that exceed the threshold.</p> <ul style="list-style-type: none"> - To prevent water quality decrease, maintaining green areas along the river banks, do not logging in the river banks area, planting land cover crop on the cliffs and prone to erosion areas, the use of wastewater for Land Application, solid waste utilization plant (shell, fibre) for fuel. - To prevent erosion: land clearing mechanically, land ciover crop planting, terracing in slope. - To prevent wildlife habitat disturbance, place signboard to prohibit illegal hunting in conservation area and around estate, awareness to employee and surrounding community to save the protected species. - To increase job opportunities, provide employment opportunities to the local community, the provision of supporting infrastructure for public economic activities, providing employment opportunities information to the public. - The increase in public revenues, maximize the use of local labor, involving the local community as business partners. <p>PT. Tapian Nadenggan has appointed Staff Region Section ELMS (Envrionment, Legal and Monitoring Section) to control and ensure the document RKL implementation as mentioned in Job Description.</p> <p>In addition, Jakluay Mill has shown letter of appointment on implementation of environmental document as per "Surat Keputusan No 003/UH/JLYM-SPO/IX/2015 dated 26 September 2015 tentang Penunjukan Penanggungjawab Pengelolaan Lingkungan PT. Tapian Nadenggan – Jakluay Mill" namely Mr Rumoko Noto Carito (mill assistant),</p>	
<p>5.1.3</p> <p>Environment monitoring plan document, its implementation report, and the corrective plan (if non-conformance arised from the monitoring result) shall be available. This plan is reviewed on two-yearly basis.</p> <p>- Minor compliance –</p>	<p>Data verified:</p> <ul style="list-style-type: none"> - Record of "Tanda Terima" of Report on Environmental Management and Monitoring (6-months base) to Environment Agency in Kutai Timur Regency, No: 006/TN-DLH Kab/TN/I/2019, dated 11 January 2019. - Report of Testing serial No.1607-SL/X/2018, sample type: air emission, location in Genset 01300 KVA in Jakluay Mill, conducted by testing laboratory PT Mutu Agung Lestari dated 16 October 2018. The results have shown complied with "PerMenLH No.21 Tahun 2008 Lampiran IVA tentang Baku Mutu Emisi Udara Sumber Tidak Bergerak". - Report of Testing serial No.1608-SL/X/2018, sample type: air emission, location in Genset 02800 KVA in Jakluay Mill, conducted by testing laboratory PT. Mutu Agung Lestari dated 16 October 2018. The results have shown complied with "PerMenLH No.21 Tahun 2008 Lampiran IVA tentang Baku Mutu Emisi Udara Sumber Tidak Bergerak". - Report of Testing serial number: 1614-SL/X/2018, sample type: air emission, location in Boiler 2 in Jakluay Mill, conducted by testing laboratory PT. Mutu Agung Lestari dated 16 October 2018. The results have shown 	<p>Comply</p>

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	<p>complied with "PerMenLH No.07 tahun 2017 Lampiran I tentang Baku Mutu Emisi Udara Sumber Tidak Bergerak Bagi Ketel Uap yang menggunakan bahan bakar biomasa beruoa serabut dan/atau cangkang".</p> <ul style="list-style-type: none"> - Report of Testing serial number: 1587-SL/X/2018, sample type: air ambient, location in Mess in Jakluay Mill, conducted by testing laboratory PT. Mutu Agung Lestari dated 16 October 2018. The results have shown complied with "Peraturan Pemerintah RI no 41 Tahun 1999". - Report of Testing, serial number: 1588-SL/X/2018, sample type: air ambient, location in Office-Jakluay Mill, conducted by testing laboratory PT. Mutu Agung Lestari dated 16 October 2018. The results have shown complied with "Peraturan Pemerintah RI no 41 Tahun 1999". - Report of Testing, serial number: 1594-SL/X/2018, sample type: noise, location in Office-Jakluay Mill, conducted by testing laboratory PT. Mutu Agung Lestari dated 16 October 2018. The results have shown complied with "Kep.Men-LH No 36/MENLH/1996 Lampiran I tentang Baku Buku Tingkat Kebisingan Industri". - Report of Testing serial number: 1593-SL/X/2018, sample type: noise, location in Mess -Jakluay Mill, conducted by testing laboratory PT. Mutu Agung Lestari dated 16 October 2018. The results have shown complied with "Kep.Men-LH No 36/MENLH/1996 Lampiran I tentang Baku Buku Tingkat Kebisingan Industri". - Report of Testing serial number: 1599-SL/X/2018, sample type: kebauan, location in Laboratorium-Jakluay Mill, conducted by testing laboratory PT Mutu Agung Lestari dated 16 October 2018. The results have shown complied with "Kep.Men-LH No 50/MENLH/1996 Lampiran I tentang Baku Buku Tingkat Kebauan (bau dari odoran tunggal)". - Report of Testing serial number: 1600-SL/X/2018, sample type: kebauan, location in Workshop-Jakluay Mill, conducted by testing laboratory PT. Mutu Agung Lestari dated 16 October 2018. The results have shown complied with "Kep.Men-LH No 50/MENLH/1996 Lampiran I tentang Baku Buku Tingkat Kebauan (bau dari odoran tunggal)". - Report of Testing serial number: 4906/SL/X/2018, sample type: water river, location in Hulu Sungai Pantun, conducted by testing laboratory PT. Mutu Agung Lestari dated 9 October 2018. The quality standard parameters chlorine was <0.03 mg/L, the actual chlorine was 0.01 mg/L - Report of Testing serial number: 4907/SL/X/2018, sample type: water river, location in Hilir Sungai Pantun, conducted by testing laboratory PT Mutu Agung Lestari dated 9 October 2018. The quality standard parameters chlorine was <0.03 mg/L, the actual chlorine was 0.01 mg/L. 	

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		<ul style="list-style-type: none"> - Report of Testing serial number: 4908/SL/X/2018, sample type: water river, location in Tengah Sungai Pantun, conducted by testing laboratory PT. Mutu Agung Lestari dated 9 October 2018. The quality standard parameters chlorine was <0.03 mg/L, the actual chlorine was 0.02 mg/L. - Report of Testing serial number: 4919/SL/X/2018, sample type: water clean, location in Sumur Pantau 01, conducted by testing laboratory PT. Mutu Agung Lestari dated 9 October 2018. - Report of Testing serial number: 4920/SL/X/2018, sample type: water clean, location in Sumur Pantau 02, conducted by testing laboratory PT. Mutu Agung Lestari dated 9 October 2018. - Report of Testing serial number: 2207/SL/X/2018, sample type: surface water, conducted by Accredited Testing Laboratory PT. Mutu Agung Lestari as per Perda Kaltim No. 02 tahun 2011. The quality standard parameters chlorine was <0.03 mg/L, the actual chlorine in downstream location in Kenyanyang river was 0.01 mg/L (OK), in Besar river was 0.02 mg/L. The result shown OK. 	
<p>Criterion 5.2:</p> <p>The status of rare, threatened or endangered species and other High Conservation Value habitats, if any, that exist in the plantation or that could be affected by plantation or mill management, shall be identified and operations managed to best ensure that they are maintained and/or enhanced.</p>			
5.2.1	<p>Record(s) on the results of High Conservation Value (HCV assessment) that includes both the planted area and the relevant wider landscape-level considerations (such as wildlife corridors) shall be available.</p> <p>- Major compliance -</p>	<p>HCV assessment for Jakluay Estate, Pantun Mas Estate, Long Buluh Estate carried out by Biodiversity & Conservation Section (Sustainability Division) – PT. SMART Tbk as reported in "Laporan Identifikasi & Analisis Keberadaan Kawasan Bernilai Konservasi Tinggi PT. Tapan Nadenggan – Unit Pantun Mas Estate, Pantun Mas Plasma, Jakluay Estate, Jakluay Plasma, Long Buluh Estate" year 2013. The HCV assessor team comprise of Kunkun J. Gurmaya (team leader, ecology, biodiversity), Nugroho Wahyu W (environmental services), Bambang Setyaji (flora & fauna ecology), Yosaphat Ardilla (social, economy and cultural).</p> <p>First Phase: Field assessment carried out 20-24 August 2011 for Long Buluh Estate, Jakluay Estate, Pantun Mas Estate; survey result presented to management unit on 25 August 2011;</p> <p>Phase 2: Field assessment carried out 10-15 February 2012 for Pantun Mas Estate and Jakluay Plasma; Survey result presented to management unit on 16 February 2012; Public consultation on 11 April 2013. The scope of assessment was covering 16,000 Ha. The study location surrounded by Desa Nehes Liah Bing, Desa Jakluay, Desa Kongbeng Indah, Desa Karya Bhakti, Desa Sri Pantun, Desa Sidomulyo, Desa Muara Pantun, Desa Rantau Panjang. The hydrology landscape of the study location adjacent to Telen river and Wahau river.</p>	Comply

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Criterion / Indicator		Assessment Findings			Compliance												
		1.1, 1.3, 1.4, 4.1	Swamp area	44.43 Ha													
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		Total		137.86													
5.2.2	<p>Where rare, threatened or endangered (RTE) species and or other HCVs are present or affected by the plantation and mill operations, an appropriate measures that are expected to maintain or enhance them shall be implemented through a management plan.</p> <p>- Major compliance -</p>	<p>PT. Tapian Nadenggan have prepared "Master Plan Pengelolaan dan Pemantauan Nilai Konservasi Tinggi period 2014-2019". The management and monitoring master plan spreads in 5 years time:</p> <ul style="list-style-type: none"> - River riparian management: through boundary marking, boundary maintenance, installation of no-spraying sign, direct socialization to employees, revegetation, HCV area patrol, water resources conservation; - Lake ecosystem management: through boundary marking, boundary maintenance, installation of no-spraying sign, direct socialization to employees, revegetation, HCV area patrol, water resources conservation; - Swamp area management: through boundary marking, boundary maintenance, installation of no-spraying sign, direct socialization to employees, revegetation, HCV area patrol, water resources conservation; - RTE and Protected Species management: direct socialization to employees, indirect socialization through posters-leaflet-signboard, maintain HCV area signboard, HCV area patrol <p>Protected species identified in PT. Tapian Nadenggan: Elang Ular Bido (Spilornis chela), Elang Brontok (Spizaetus cirrhatus), Elang Tikus (Elanus caeruleus), Julang Emas (Aceros undulatur), Beo (Gracula religiosa), Kuntul (Bubulcus ibis), Trenggiling (Manis javanica), Macan akar (Felis bengalensis), Napu (Tragulus napu), Uwa-uwa (Hylobates muelleri), Beruang madu (Helarctos malayanus), Orang utan (Pongo pygmaeus morio), Ulin (Eusideroxylon zwagerii).</p> <p>Pantun Mas Estate prepared HCV Management Plan "Management Plan Nilai Konservasi Tinggi":</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Program</th> <th>Target</th> <th>Location</th> <th>Frequency</th> </tr> </thead> <tbody> <tr> <td colspan="4">HCV 1.2 RTE and Protected species</td> </tr> <tr> <td></td> <td></td> <td>All Estate</td> <td>Monthly</td> </tr> </tbody> </table>			Program	Target	Location	Frequency	HCV 1.2 RTE and Protected species						All Estate	Monthly	Comply
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Criterion / Indicator		Assessment Findings				Compliance	
		Wildlife monitoring	Fauna existence data		(done – report available)		
				All River Riparian	3-monthly – (done – report available)		
		Warning sign on RTE Protection: - Installation - Maintenance	Maintained	River Riparian, Division Office, Security Post	September 2018 (documentation available)		February-May-August-November
					Division		
		- Communities		Villages	On July 2018		
		HCV 1.1, 1.3, 4.1 River riparian					
		- Monitoring/maintenance HCV boundary pole	Maintained	All River Riparian	March-June-September-December 2018		
		- Installation no-spraying sign	Along River riparian				
		- Marking no-spraying area	Along River riparian				
		Manual upkeep	Oil palm's circle and path clean	Pantun River's, Kongbeng river's riparian	On 2-monthly basis		
		Planting and maintain bamboo or timber tree			3-monthly basis		
		Patrol on HCV area	Disturbance level to HCV area is low	All HCV area	Every month.		
		Bukit Subur Estate					
		Program	Target	Location	Frequency		
		River Riparian management					
		Maintenance of HCV area boundary	Maintained every 3 months	Pantun River riparian, Kongbeng river riparian Division	March-June-September-December July-August		
		Marking "X" as no-spraying signs	Along river riparian				
		Socialization to estate employees	1 time per annum	Division office, employee hall	February		
		Socialization to stakeholder	1 time per annum	Surrounding villages	February		
		Installation/maintain HCV area signboard	Available in strategic place; signboard maintained	Strategic area along river riparian	March-June-September-December		
		HCV area patrol	Once per week	All HCV area	Every month		

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Criterion / Indicator		Assessment Findings				Compliance
		RTE species Monitoring (primary)	Once in 3 months	All HCV area	March-June-September-December	
		RTE species Monitoring (secondary)	Whenever come across	All HCV area	Every month	
		Monitoring rehabilitation vegetation	Well maintained		March-June-September-December	
5.2.3	<p>Program(s) to socialize the status of protected, rare, threatened or endangered (RTE) to all workers shall be available, including records of appropriate sanction disciplinary measures to any individual working for the company who is found to capture, harm, collect or kill these species.</p> <p>- Minor compliance –</p>	<p>Organization has established the management program of HCV to annually educate about the status and protection of the RTE species to worker and community around estate. Public Consultation and dissemination of information to local communities has been carried out on 23 February 2017 and 4 December 2017 to surrounding community.</p> <p>HCV Training dated 17 January 2019, in RC Kaltim I, attended by Regional Controller, Estate Manager, SPO Region Officer, SOP Officer, PIC HCV, EBMD Jakarta Office, HCV supervisor.</p> <p>In Jakluay Estate, HCV area have been socialized to 65 employees in Division I, refer to “Undang-undang No.5 tahun 1990” related to prohibit hunting, hurting, petting, transporting, trading RTE and protected species. Socialization took place 14 September 2018.</p> <p>Pantun Mas Estate made socialization and communication of HCV and RTE/protected species to worker carried out recently on 24 January 2019 for 106 field workers, harvester, FFB checker, creche keeper, heavy machinery operator – Div.VII. During the socialization, company explains type of RTE species: Beruang Madu (<i>Helarctos malayanus</i>), Macan akar (<i>Felis bengalensis</i>), Rangkong badak (<i>Bhuceros rhinoceros</i>), Elang tikus (<i>Elaus caeruleus</i>), Trenggiling (<i>Manis javanica</i>). Company also emphasize policy of no hunting, no poaching, no petting – wildlife.</p> <p>Communication of HCV/RTE species for stakeholder of Pantun Mas Estate, dated 21 December 2018 to “Kepala Desa Sidomulyo, Kecamatan Kongbeng”. The communication consist of : RTE and protected wildlife in and around plantation; HCV area in Pantun Mas Estate, no hunting and no poaching policy.</p> <p>Communication of HCV/RTE species for stakeholder of Pantun Mas Estate, dated 22 January 2019 to “Kepala Desa Karya Bhakti, Kecamatan Muara Wahau”. The communication consist of : RTE and protected wildlife in and around plantation; HCV area in Pantun Mas Estate, no hunting and no poaching policy.</p> <p>In Bukit Subur Estate, socialization and communication of HCV area, RTE species protection and riparian area protection dated 3 September 2018. The participant consist of harvesters from all division.</p>				Comply

Criterion / Indicator		Assessment Findings	Compliance
5.2.4	<p>Once the management plan is prepared, continuous monitoring documentation and report regarding the status of the RTE and HCVs are affected by the operations of the plantation and palm oil mill shall be available, and the results of monitoring are to be used to follow-up on the improvement of the management plan.</p> <p>- Minor compliance –</p>	<p>PT. Tapian Nadenggan have carried out management and monitoring of HCV area, reported in "Laporan Pelaksanaan Pengelolaan dan Pemantauan Kawasan Bernilai Konservasi Tinggi – PT. Tapian Nadenggan, Tahun 2018". The HCV management and monitoring report stipulated activities:</p> <ul style="list-style-type: none"> - 23 HCV area signboards; - Maintained HCV area boundary poles; - Monitoring to Pantun River riparian: natural condition, consist of secondary vegetation, water is not contaminated, no physical disturbance; - Monitoring to Kongbeng River riparian: natural condition, consist of secondary vegetation, water is not contaminated, no physical disturbance; - Monitoring to Long Buluh River riparian: natural condition, consist of secondary vegetation, water is not contaminated, no physical disturbance; - Monitoring to Krenyanyan River riparian: natural condition, consist of secondary vegetation, water is not contaminated, no physical disturbance; - Monitoring to Mendasar River riparian: natural condition, consist of secondary vegetation, water is not contaminated, no physical disturbance; - Monitoring to swamp area: natural condition, consist of secondary vegetation, water is not contaminated, no physical disturbance; - Monitoring on wildlife: 30 birds – such as Kareo Padi (<i>Amaurornis phoenicurus</i>) found in all estates; 4 mammals – such as Bajing kelapa (<i>Callosciurus notatus</i>) found in 3 estates; 7 reptiles – such as Kongkang kolam (<i>Hylarana chalconata</i>); 7 fishes – such as Lais, Rungan, Bere, Tempe, Puyan, Putih, Sepat all found in Long Buluh Estate; - The biodiversity trend increase in 2018, compared to 2017. - HCV values still the same, monitoring team have not found across HCV 5 and HCV 6. <p>PT. Tapian Nadenggan have handed over the list of species identified to BKSDA, handed over HCV management and monitoring report to Dinas Kehutanan, Badan Lingkungan Hidup. Company is in cooperation with Orangutan Foundation International, PT. Ekologika Consultant, TFT (The Forest Trust), ZSL (Zoo Society of London).</p> <p>Long Buluh Estate installed HCV boundary pegs "Form Pemasangan Tanda Batas Kawasan Bernilai Konservasi Tinggi" dated 9 January 2017. Estate installed 17 HCV boundary pegs, sampled: HCV 1.1, 4.1 – peg No.10 located in block D28/29; HCV 1.1, 4.1 – peg No.17 located in block C36.</p> <p>Monitoring of RTE species, dated 5 November 2018 – found Elang tikus (<i>Elanus caeruleus</i>) in block F22.</p>	Comply
5.2.5	<p>Where HCV areas overlapped with an identified local community's land, there shall be evidence of a negotiated agreement that</p>	<p>No HCV areas located in local community rights.</p> <p>Company made effort to educate communities on importance of conservation area/HCV – "Sosialisasi HCV" – dated 21 January 2019 to 4 personnel from Muara</p>	Comply

Criterion / Indicator		Assessment Findings	Compliance
	<p>optimally safeguard their HCVs and the local community's rights.</p> <p>- Minor compliance -</p>	<p>Pantun Village Office, Kindergarten "TK Pembina Telen", Primary school "SDN 06 Telen". The session explaining:</p> <ol style="list-style-type: none"> Understanding and identifying types of wildlife and/or RTE species inside and surrounding the estate; Presence of HCV area inside PT. Tapian Nadenggan, no hunting policy, no burning/no cutting tree policy, no chemical on HCV policy; Presence of Orangutan – avoid conflict with RTE species; To communicate with company, use SOP Komunikasi dan Konsultasi; <p>Jakluay Estate communicates the HCV area and RTE species present in or around PT. Tapian Nadenggan – to "Masyarakat Desa Jakluay", 28 August 2018.</p>	
<p>Criterion 5.3: Waste is reduced, recycled, re-used and disposed of in an environmentally and socially responsible manner.</p>			
5.3.1	<p>A documented identified source of all waste and pollution, shall be available.</p> <p>- Major compliance -</p>	<p>PT. Tapian Nadenggan has demonstrated the document of identification of sources of all waste and pollution in their activities under "Dokumen Identifikasi Aspek Dampak Lingkungan" was updated on 11 January 2019.</p> <p>Jak Luay Estate, the sources of all waste and pollution was identified, such as:</p> <ul style="list-style-type: none"> - In chemical application: ex-agrochemical container, ex chemicals rinsed waters discharge and land application flatbed, - Manuring: ex-bag of fertilizer, - Workshop: oil used from maintenance activity, - Klinik: medical waste - Worker housing: solid organic and inorganic waste. 	Comply
5.3.2	<p>There shall be evidence that all chemicals and their empty containers are disposed of responsibly.</p> <p>- Major compliance -</p>	<p>PT. Tapian Nadenggan – Jakluay POM has prepared the procedure on disposal methods for chemical and their container under Procedure No. SOP/SMART/LEMS-EHSD/SADV/I/002 related to Waste Handling and Works Instruction No. IK/SMART/LEMS-EHSD/SADV/I/002/001 related Hazardous Waste and Empty Chemical Containers Handling.</p> <p>Desposal of chemical and their empty in detail, such as:</p> <ul style="list-style-type: none"> - Chemicals are stored in central warehouse and division warehouse. Quantity of chemical was monitored and recorded in "Kartu Gudang". The chemical containers were triple rinsed and stored in the temporary storage of hazardous wastes. - The jerrycans were reused to spraying activities, while bottles containers were returned to suppliers (PT. Rolimex Kimia Nusamas) and managed by licensed transporter PT. Karunia Lumasindo Pratama and processor PT. Putra Restu Ibu Abadi; - Chemical laboratory containers were returned to supplier. - The transportation and processing of chemical containers were according to manufacturers' labels and regulation of Environmental Ministry. 	Comply

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		<p>Data verified:</p> <ul style="list-style-type: none"> - Temporry of Hazardous Waste Storage has permitted by Government under "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Kutai Timur No.503/II/DPMPSTP-PPNP/TPS-LB3/IX/2018, dated 12 September 2018 tentang Pemberian Perpanjangan Izin Tempat Penyimpanan Sementara (TPS) Limbah Bhan Berbahaya dan Beracun (B3) kepada PT. Tapian Nadenggan di Kecamatan Muara Wahau Kabupaten Kutai Timur". Location of TPS in Jak Luay Mill, Jak Luay Estate, Pantun Mas Estate, Longbuluh Estate, Bukit Subur Estate and Jak Luay Transport. - Document of Report on Handling of Hazardous Waste for period October-December 2018 (three months) was reported to Dinas Lingkungan Hidup in Kutai Timur Regency. - "Berita Acara Penyerahan Limbah B3" dated 23 January consists of medical waste (10Kg), used rags (50 Kg), Oil used (22 Drum – 4400 liters), chemical empty containers (128 Kg) 2019 to PT Karunia Lumasindo Pratama (license number: S.964/VPLB3/PPLB3/PLB.3/9/2018). 	
5.3.3	<p>A documented waste management plan to avoid or reduce pollution and its implementation shall be available.</p> <p>- Minor compliance –</p>	<p>PT. Tapian Nadenggan – Jakluay POM has prepared the document of waste management plan to avoid or reduce pollution and its implementation under "Identifikasi dan Evaluasi Aspek Lingkungan, consist of: Source of waste, type of pollutant, impact, legal regulatory, document control (SOP), waste management, last review on 11th January 2019.</p> <p>PT. Tapian Nadenggan – Jak Luay POM has also shown the document of waste management plan under "Tujuan, Sasaran dan Program Pengelolaan Lingkungan 2018, such as:</p> <ul style="list-style-type: none"> - Domestic waste, managed by segregation of organic and inorganic waste, transport the waste to sanitary landfill. - Liquid domestic waste, managed by providing septic tank and trench each house. - Solid waste resulted from mill such as: shell and fibre used as boiler fuel, EFB applied to plantation used as mulch and organic fertilizer. - Liquid waste from mill managed by application to plantation as fertilizer (Land application). - Hazardous waste resulted from mill and estate managed by store in the temporary storage which has license and delivered to licensed transporter and collector. - Waste of used goods/scrap, collect and sell to vendors. - Air emission, water and soil pollutant managed by dust collector installation. <p>Data verified:</p> <ul style="list-style-type: none"> - "Berita Acara Penyerahan Limbah B3" dated 16 January 2019 to PT. Karunia Lumasindo Pratama consist of: oil used 22 drum (4,400 liters), accu used 580 ampere, used rags (1 drum), filter oil used (4 drum), chemical 	Comply

Criterion / Indicator		Assessment Findings	Compliance											
		<p>empty container (128 Kg), catridge (1 Kg), medical waste (10 Kg).</p> <ul style="list-style-type: none"> - Manifest No. ADO0000001205U for item: chemical empty container (128 Kg) dated 16 January 2019 to PT. Karunia Lumasindno Pratama, vehicle: KT 8463 ** - Manifest No. ADO0000001203U for item: used rags (200 Kg) dated 16 January 2019 to PT. Karunia Lumasindno Pratama, vehicle: KT 8463 **; - Manifest No. ADO0000001253U for item: tonner used (1 Kg) dated 16 January 2019 to PT. Karunia Lumasindno Pratama, vehicle: KT 8463 **; - Manifest No. ADO0000001202U for item: accu used (116 Kg) dated 16 January 2019 to PT. Karunia Lumasindno Pratama, vehicle: KT 8463 **; 												
<p>Criterion 5.4: Efficiency of fossil fuel use and the use of renewable energy is optimised.</p>														
<p>5.4.1</p> <p>A plan for improving efficiency of the use of fossil fuels and to optimize renewable energy shall be in place and monitored.</p> <p>- Minor compliance –</p>	<p>Budget for fossil fuel use in Jakluay POM 2018: 294,072 liters; actual fossil fuel consumption 282,332 liters. With the total FFB processed 2018 of 455,238 MT – the fossil fuel use per MT FFB processed: 0.6201 liters/MT FFB.</p> <p>Budget for fossil fuel use in Jakluay POM 2017: 232,355 liters; actual fossil fuel consumption 243,876 liters. With the total FFB processed 2017 of 414,366 MT – the fossil fuel use per MT FFB processed: 0.588 liters/MT FFB.</p> <p>There is a slight increase, due to additional FFB processed, from 414,366 MT (2017) into 455,238 MT (2018).</p> <p>Budget for fossil fuel use in Jakluay Estate 2018: 388,722 liters; actual fossil fuel consumption 296.799 liters. With the total FFB production 2018 of 82,747.58 MT – the fossil fuel use per MT FFB: 3.5868 liters/MT FFB.</p> <p>Budget for fossil fuel use in Pantun Mas Estate 2018: 708,690 liters; actual fossil fuel consumption 472,021 liters. With the total FFB production 2018 of 109,600.82 MT – the fossil fuel use per MT FFB: 4.31 liters/MT FFB.</p> <p>Budget for fossil fuel use in Bukit Subur Estate 2018: 708,690 liters; actual fossil fuel consumption 284,668 liters. With the total FFB production 2018 of 62,990 MT – the fossil fuel use per MT FFB: 4.52 liters/MT FFB.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>2018</th> <th>FFB Production (MT)</th> <th>HSD fuel (liter)</th> <th>HSD fuel/MT FFB production</th> </tr> </thead> <tbody> <tr> <td>Pantun Mas</td> <td>109,600.82</td> <td>183,543 (genset, water pump, ambulance, tractor, operational vehicle) + 10,097 (FFB transport)</td> <td>4.31 liters/MT</td> </tr> <tr> <td>Jakluay</td> <td>82,747</td> <td>296,799 (genset, water pump, ambulance, tractor, operational vehicle) + 40,256 (FFB transport)</td> <td>3.5868 liters/MT</td> </tr> </tbody> </table>	2018	FFB Production (MT)	HSD fuel (liter)	HSD fuel/MT FFB production	Pantun Mas	109,600.82	183,543 (genset, water pump, ambulance, tractor, operational vehicle) + 10,097 (FFB transport)	4.31 liters/MT	Jakluay	82,747	296,799 (genset, water pump, ambulance, tractor, operational vehicle) + 40,256 (FFB transport)	3.5868 liters/MT	Comply
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		<p>Jakluay POM is optimizing the use of renewable fuel from shell and fiber, to be used as boiler fuel. Calculation for Fiber:</p> <table border="1"> <thead> <tr> <th>Year 2018</th> <th>FFB Processed (tons)</th> <th>Fruit Fibers @12.5% of FFB process (MT)</th> <th>Net Calorific Value of Fiber (2637 Kcal/kg)</th> </tr> </thead> <tbody> <tr><td>Jan</td><td>20,901</td><td>2,613</td><td>6,889,334</td></tr> <tr><td>Feb</td><td>23,206</td><td>2,901</td><td>7,649,433</td></tr> <tr><td>Mar</td><td>29,299</td><td>3,662</td><td>9,657,772</td></tr> <tr><td>Apr</td><td>31,871</td><td>3,984</td><td>10,505,527</td></tr> <tr><td>May</td><td>37,653</td><td>4,707</td><td>12,411,366</td></tr> <tr><td>Jun</td><td>33,125</td><td>4,141</td><td>10,918,756</td></tr> <tr><td>Jul</td><td>47,178</td><td>5,897</td><td>15,551,005</td></tr> <tr><td>Aug</td><td>45,108</td><td>5,639</td><td>14,868,794</td></tr> <tr><td>Sep</td><td>43,720</td><td>5,465</td><td>14,411,110</td></tr> <tr><td>Oct</td><td>49,053</td><td>6,132</td><td>16,168,953</td></tr> <tr><td>Nov</td><td>46,920</td><td>5,865</td><td>15,466,137</td></tr> <tr><td>Dec</td><td>47,204</td><td>5,900</td><td>15,559,586</td></tr> <tr><td></td><td>455,238</td><td>56,905</td><td>150,057,773</td></tr> </tbody> </table> <p>Calculation for Shell:</p> <table border="1"> <thead> <tr> <th>Year 2018</th> <th>FFB Processed (tons)</th> <th>Shell @5.75% of FFB process (MT)</th> <th>Net Calorific Value of shell (4105 Kcal/kg)</th> </tr> </thead> <tbody> <tr><td>Jan</td><td>20,901</td><td>1,202</td><td>4,933,306</td></tr> <tr><td>Feb</td><td>23,206</td><td>1,334</td><td>5,477,597</td></tr> <tr><td>Mar</td><td>29,299</td><td>1,685</td><td>6,915,727</td></tr> <tr><td>Apr</td><td>31,871</td><td>1,833</td><td>7,522,786</td></tr> <tr><td>May</td><td>37,653</td><td>2,165</td><td>8,887,517</td></tr> <tr><td>Jun</td><td>33,125</td><td>1,905</td><td>7,818,691</td></tr> <tr><td>Jul</td><td>47,178</td><td>2,713</td><td>11,135,746</td></tr> <tr><td>Aug</td><td>45,108</td><td>2,594</td><td>10,647,229</td></tr> <tr><td>Sep</td><td>43,720</td><td>2,514</td><td>10,319,492</td></tr> <tr><td>Oct</td><td>49,053</td><td>2,821</td><td>11,578,246</td></tr> <tr><td>Nov</td><td>46,920</td><td>2,698</td><td>11,074,974</td></tr> <tr><td>Dec</td><td>47,204</td><td>2,714</td><td>11,141,891</td></tr> <tr><td></td><td>455,238</td><td>26,176</td><td>107,453,202</td></tr> </tbody> </table> <p>Record of efficiency</p> <table border="1"> <thead> <tr> <th>Year 2018</th> <th>Grand Total NCV</th> <th>HSD Fuel saving (NCV 9063 Kcal/kg)</th> </tr> </thead> <tbody> <tr><td>Jan</td><td>11,822,640</td><td>98,053</td></tr> <tr><td>Feb</td><td>13,127,030</td><td>107,647</td></tr> <tr><td>Mar</td><td>16,573,499</td><td>132,702</td></tr> <tr><td>Apr</td><td>18,028,314</td><td>142,469</td></tr> <tr><td>May</td><td>21,298,882</td><td>167,072</td></tr> <tr><td>Jun</td><td>18,737,447</td><td>147,343</td></tr> <tr><td>Jul</td><td>26,686,751</td><td>205,500</td></tr> <tr><td>Aug</td><td>25,516,023</td><td>187,173</td></tr> <tr><td>Sep</td><td>24,730,602</td><td>179,137</td></tr> <tr><td>Oct</td><td>27,747,199</td><td>193,650</td></tr> <tr><td>Nov</td><td>26,541,111</td><td>194,266</td></tr> <tr><td>Dec</td><td>26,701,476</td><td>195,933</td></tr> <tr><td></td><td>257,510,975</td><td>1,950,943</td></tr> </tbody> </table>				Year 2018	FFB Processed (tons)	Fruit Fibers @12.5% of FFB process (MT)	Net Calorific Value of Fiber (2637 Kcal/kg)	Jan	20,901	2,613	6,889,334	Feb	23,206	2,901	7,649,433	Mar	29,299	3,662	9,657,772	Apr	31,871	3,984	10,505,527	May	37,653	4,707	12,411,366	Jun	33,125	4,141	10,918,756	Jul	47,178	5,897	15,551,005	Aug	45,108	5,639	14,868,794	Sep	43,720	5,465	14,411,110	Oct	49,053	6,132	16,168,953	Nov	46,920	5,865	15,466,137	Dec	47,204	5,900	15,559,586		455,238	56,905	150,057,773	Year 2018	FFB Processed (tons)	Shell @5.75% of FFB process (MT)	Net Calorific Value of shell (4105 Kcal/kg)	Jan	20,901	1,202	4,933,306	Feb	23,206	1,334	5,477,597	Mar	29,299	1,685	6,915,727	Apr	31,871	1,833	7,522,786	May	37,653	2,165	8,887,517	Jun	33,125	1,905	7,818,691	Jul	47,178	2,713	11,135,746	Aug	45,108	2,594	10,647,229	Sep	43,720	2,514	10,319,492	Oct	49,053	2,821	11,578,246	Nov	46,920	2,698	11,074,974	Dec	47,204	2,714	11,141,891		455,238	26,176	107,453,202	Year 2018	Grand Total NCV	HSD Fuel saving (NCV 9063 Kcal/kg)	Jan	11,822,640	98,053	Feb	13,127,030	107,647	Mar	16,573,499	132,702	Apr	18,028,314	142,469	May	21,298,882	167,072	Jun	18,737,447	147,343	Jul	26,686,751	205,500	Aug	25,516,023	187,173	Sep	24,730,602	179,137	Oct	27,747,199	193,650	Nov	26,541,111	194,266	Dec	26,701,476	195,933		257,510,975	1,950,943	
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Criterion / Indicator		Assessment Findings	Compliance
		The energy required for 80 tons FFB/hour POM 48 tons steam x 669 Kcal/kg steam; The power required for processing 80 tons FFB/hour POM 1,200 KW;	
Criterion 5.5:			
Use of fire for preparing land or replanting is avoided, except in specific situations as identified in the ASEAN guidelines or other regional best practice.			
5.5.1	Records of land clearing with zero burning shall be available, referring to the ASEAN Policy on Zero Burning (2003) or other recognised techniques based on the existing regulations. - Major compliance -	Jakluay Estate, Long Buluh Estate, Bukit Subur Estate and Pantun Mas Estate: The company has zero burning policy documented in "Kebijakan Sosial dan Lingkungan, November 2011" and it was not found open burning during audit, included in land preparation or replanting. Zero burning policy also presented in "Surat Edaran No.071/SMDOPS/IX/2007 dated 4th September 2007 regarding "Larangan Membuka Lahan dengan Cara Membakar" refer to "Surat Menteri Pertanian RI No. 184/LB.130/M/8/2007". Latest land clearing performed in 2011 (Jakluay Estate) was mechanically done by heavy equipment. Zero burning policy also described in MCAR Book Chapter 5. MCAR Book mentioned that land preparation was performed by overthrowing and chipping. Fire fighting simulation on 14 January 2019, attended by Camat, Kapolsek, Regional Controller PT. Tapian Nadenggan, Manager. Fire fighting team from Long Buluh Estate, Bukit Subur Estate.	Comply
5.5.2	Where fire has been used for eradication of pest during replanting, the records of the analysis of the use of fire and permit from the authorised agency shall be available. - Minor compliance -	Jakluay Estate, Long Buluh Estate, Bukit Subur Estate and Pantun Mas Estate: No fire was used during land preparation or replanting.	Comply
Criterion 5.6:			
Plans to reduce pollution and emissions, including greenhouse gases, are developed, implemented and monitored.			
5.6.1	Document(s) assessing pollution and emission sources, including gaseous, particles, soot emissions and effluent, shall be available. (see Criterion 4.4) - Major compliance -	Identification of pollution and emission sources at Mill and Estates activities were evident. The source of pollution, type of pollution and its control was documented in list of environmental aspect and impact evaluation: - Boiler stack emission including particulate and soot - Diesel electric generator emission - POME methane emission - Use of fertiliser - Use of Pesticide - Diesel fuel usage - Vehicle and heave equipment emission All the activities of mill and estate as well as the waste generated has been well documented, for examples the	Comply

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Criterion / Indicator	Assessment Findings	Compliance																																																																																																																				
	<p>operational activities from generator is generates air emissions, the company conducts periodic generator maintenance and perform quality measurement of exhaust emissions each semester to ensure air quality is comply with standard regulation.</p> <p>In Jakluay POM, the genset emission and boiler emission monitoring has been performed each semester. Emission test for Genset No.1 and No.2 in Jakluay POM on October 2018:</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>Limit</th> <th>Result Genset #1</th> <th>Result Genset #2</th> </tr> </thead> <tbody> <tr> <td>NO₂</td> <td>1000 mg/Nm³</td> <td>120 mg/Nm³</td> <td>13 mg/Nm³</td> </tr> <tr> <td>SO₂</td> <td>800 mg/Nm³</td> <td>80 mg/Nm³</td> <td>70 mg/Nm³</td> </tr> <tr> <td>CO</td> <td>600 mg/Nm³</td> <td>204 mg/Nm³</td> <td>134 mg/Nm³</td> </tr> <tr> <td>Particulate</td> <td>150 mg/Nm³</td> <td>12.9 mg/Nm³</td> <td>7.74 mg/Nm³</td> </tr> <tr> <td>Opacity</td> <td>20 %</td> <td><20 %</td> <td><20 %</td> </tr> </tbody> </table> <p>Sample tested against "Peraturan Menteri Lingkungan Hidup No.21 tahun 2008".</p> <p>Emission test for Genset No.1 and No.2 in Jakluay Estate on May 2018:</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>Limit</th> <th>Result Genset #1</th> <th>Result Genset #2</th> </tr> </thead> <tbody> <tr> <td>NO₂</td> <td>1000 mg/Nm³</td> <td>496 mg/Nm³</td> <td>228 mg/Nm³</td> </tr> <tr> <td>SO₂</td> <td>800 mg/Nm³</td> <td>18 mg/Nm³</td> <td>10 mg/Nm³</td> </tr> <tr> <td>CO</td> <td>600 mg/Nm³</td> <td>296 mg/Nm³</td> <td>150 mg/Nm³</td> </tr> <tr> <td>Particulate</td> <td>150 mg/Nm³</td> <td>25.79 mg/Nm³</td> <td>41.25 mg/Nm³</td> </tr> <tr> <td>Opacity</td> <td>20 %</td> <td><20 %</td> <td><20 %</td> </tr> </tbody> </table> <p>Sample tested against "Peraturan Menteri Lingkungan Hidup No.21 tahun 2008".</p> <p>Emission test for Boiler No.2 and No.3 on October 2018:</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>Limit</th> <th>Result Boiler #2</th> <th>Result Boiler #3</th> </tr> </thead> <tbody> <tr> <td>NO₂</td> <td>800 mg/Nm³</td> <td>192 mg/Nm³</td> <td>212 mg/Nm³</td> </tr> <tr> <td>SO₂</td> <td>600 mg/Nm³</td> <td>22 mg/Nm³</td> <td>129 mg/Nm³</td> </tr> <tr> <td>HCl</td> <td>5 mg/m³</td> <td>0.003 mg/Nm³</td> <td>0.003 mg/Nm³</td> </tr> <tr> <td>Cl₂</td> <td>5 mg/m³</td> <td>0.01 mg/Nm³</td> <td>0.01 mg/Nm³</td> </tr> <tr> <td>NH₃</td> <td>1 mg/Nm³</td> <td><0.01 mg/Nm³</td> <td>0.810 mg/Nm³</td> </tr> <tr> <td>HF</td> <td>8 mg/m³</td> <td>0.001 mg/Nm³</td> <td>0.001 mg/Nm³</td> </tr> <tr> <td>Opacity</td> <td>30 %</td> <td>20 %</td> <td>20 %</td> </tr> <tr> <td>Particulate</td> <td>300 mg/Nm³</td> <td>30.9 mg/Nm³</td> <td>12.9 mg/Nm³</td> </tr> </tbody> </table> <p>Sample tested against regulation "Peraturan Menteri Negara Lingkungan Hidup No.7 tahun 2007".</p> <p>Ambient air analysis dated October 2018:</p> <table border="1"> <thead> <tr> <th>Parameter</th> <th>Limit</th> <th>In front Mill Office</th> <th>In front of Guesthouse</th> </tr> </thead> <tbody> <tr> <td>NO₂</td> <td>400 µg/Nm³</td> <td><0.05 µg/Nm³</td> <td>9.05 µg/Nm³</td> </tr> <tr> <td>SO₂</td> <td>900 µg/Nm³</td> <td>0.083 µg/Nm³</td> <td><0.02 µg/Nm³</td> </tr> <tr> <td>CO</td> <td>30000 µg/Nm³</td> <td><1140 µg/Nm³</td> <td><1140 µg/Nm³</td> </tr> <tr> <td>O₃</td> <td>235 µg/Nm³</td> <td>42 µg/Nm³</td> <td><0.03 µg/Nm³</td> </tr> <tr> <td>HC</td> <td>- µg/Nm³</td> <td>2.80 µg/Nm³</td> <td>2.80 µg/Nm³</td> </tr> <tr> <td>Pb</td> <td>- µg/Nm³</td> <td>0.014 µg/Nm³</td> <td>0.011 µg/Nm³</td> </tr> </tbody> </table> <p>Sample tested against regulation "Peraturan Pemerintah No.41 tahun 1999".</p> <p>Noise level measurement December 2018:</p> <table border="1"> <thead> <tr> <th>Location</th> <th>Noise level (dB)</th> </tr> </thead> <tbody> <tr> <td>Sterilizer station</td> <td>75.5 dBA</td> </tr> </tbody> </table>	Parameter	Limit	Result Genset #1	Result Genset #2	NO ₂	1000 mg/Nm ³	120 mg/Nm ³	13 mg/Nm ³	SO ₂	800 mg/Nm ³	80 mg/Nm ³	70 mg/Nm ³	CO	600 mg/Nm ³	204 mg/Nm ³	134 mg/Nm ³	Particulate	150 mg/Nm ³	12.9 mg/Nm ³	7.74 mg/Nm ³	Opacity	20 %	<20 %	<20 %	Parameter	Limit	Result Genset #1	Result Genset #2	NO ₂	1000 mg/Nm ³	496 mg/Nm ³	228 mg/Nm ³	SO ₂	800 mg/Nm ³	18 mg/Nm ³	10 mg/Nm ³	CO	600 mg/Nm ³	296 mg/Nm ³	150 mg/Nm ³	Particulate	150 mg/Nm ³	25.79 mg/Nm ³	41.25 mg/Nm ³	Opacity	20 %	<20 %	<20 %	Parameter	Limit	Result Boiler #2	Result Boiler #3	NO ₂	800 mg/Nm ³	192 mg/Nm ³	212 mg/Nm ³	SO ₂	600 mg/Nm ³	22 mg/Nm ³	129 mg/Nm ³	HCl	5 mg/m ³	0.003 mg/Nm ³	0.003 mg/Nm ³	Cl ₂	5 mg/m ³	0.01 mg/Nm ³	0.01 mg/Nm ³	NH ₃	1 mg/Nm ³	<0.01 mg/Nm ³	0.810 mg/Nm ³	HF	8 mg/m ³	0.001 mg/Nm ³	0.001 mg/Nm ³	Opacity	30 %	20 %	20 %	Particulate	300 mg/Nm ³	30.9 mg/Nm ³	12.9 mg/Nm ³	Parameter	Limit	In front Mill Office	In front of Guesthouse	NO ₂	400 µg/Nm ³	<0.05 µg/Nm ³	9.05 µg/Nm ³	SO ₂	900 µg/Nm ³	0.083 µg/Nm ³	<0.02 µg/Nm ³	CO	30000 µg/Nm ³	<1140 µg/Nm ³	<1140 µg/Nm ³	O ₃	235 µg/Nm ³	42 µg/Nm ³	<0.03 µg/Nm ³	HC	- µg/Nm ³	2.80 µg/Nm ³	2.80 µg/Nm ³	Pb	- µg/Nm ³	0.014 µg/Nm ³	0.011 µg/Nm ³	Location	Noise level (dB)	Sterilizer station	75.5 dBA	
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Parameter	Limit	In front Mill Office	In front of Guesthouse																																																																																																																			
NO ₂	400 µg/Nm ³	<0.05 µg/Nm ³	9.05 µg/Nm ³																																																																																																																			
SO ₂	900 µg/Nm ³	0.083 µg/Nm ³	<0.02 µg/Nm ³																																																																																																																			
CO	30000 µg/Nm ³	<1140 µg/Nm ³	<1140 µg/Nm ³																																																																																																																			
O ₃	235 µg/Nm ³	42 µg/Nm ³	<0.03 µg/Nm ³																																																																																																																			
HC	- µg/Nm ³	2.80 µg/Nm ³	2.80 µg/Nm ³																																																																																																																			
Pb	- µg/Nm ³	0.014 µg/Nm ³	0.011 µg/Nm ³																																																																																																																			
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Sterilizer station	75.5 dBA																																																																																																																					

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5.6.2	<p>Significant pollutants and greenhouse gas (GHG) emissions shall be identified, and plan to reduce or minimize them implemented.</p> <p>- Major compliance -</p>	<p>"Program Mitigasi dan Pengurangan Gas Rumah Kaca PT. Tapan Nadenggan" – GHG reduction, identifies:</p> <ul style="list-style-type: none"> - Use of fossil fuel: substitute diesel fuel with renewable energy (shell and fiber); - Monitoring diesel fuel use: calculating diesel fuel use and analyze the root cause should increase of diesel fuel use identified, optimizing actual KWh produced from shell and fiber usage; Communicating to FFB transport contractor to maximize dump truck capacity to reduce diesel fuel use inefficiency; - Monitoring KWh per ton product in mill from renewable energy. Monitoring trend in three years span: monitoring energy generated from shell and fiber per ton FFB, monitoring energy generated from shell and fiber per ton CPO, analyze the trend in use of renewable energy source for 5 years time. - Use of fertilizer: fertilizer application in line with recommendation from SMARTRI (in correct time and dosage). To provide alternative soil nutrient in form of EFB and land application. Record fertilizer application, monitoring land application, maintain flatbed and pipe network (reduce leakage), maintain flowmeter. - Use of pesticide: implementing integrated pest management; monitoring of pest, monitoring use of pesticide and the target species, applying pesticide in accordance to SMARTRI recommendation, determining economic threshold for each pest, implementing best management practice for the use of pesticide. - Use of electricity: cutting electricity during rest time of 23:00 – 04:00 AM, change bulb lamp/tube lamp into SL for office use. - Company planning to develop methane capture technology, and utilize as alternative energy source. <p>Plan to reduce emission and GHG in Jakluay POM available under "Program Mitigasi Emisi Gas Rumah Kaca" prepared 5 April 2018.</p> <table border="1"> <thead> <tr> <th>GHG Emission Source Identification</th> <th>Activities</th> <th>Objective</th> </tr> </thead> <tbody> <tr> <td>Use of fossil fuel</td> <td>Substitution of HSD fuel with shell and fiber - routine</td> <td>Reduce HSD fuel use</td> </tr> <tr> <td></td> <td>Maintenance of power generator and heavy machinery - routine</td> <td>Power generator and heavy machinery is functioning well and</td> </tr> </tbody> </table>	GHG Emission Source Identification	Activities	Objective	Use of fossil fuel	Substitution of HSD fuel with shell and fiber - routine	Reduce HSD fuel use		Maintenance of power generator and heavy machinery - routine	Power generator and heavy machinery is functioning well and		Comply							
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		<p>Jakluay POM implemented regular maintenance of boiler, power generator and steam turbine – in order to meet emission requirement:</p> <ul style="list-style-type: none"> - Service worksheet Altrak1978 for Diesel generator model NTA-855 dated 15 February 2018. The maintenance includes filter replacement, drain and fill engine oil, addition engine coolant, test run & test load. - Service Report for Turbine Dreserrand from PT. Adibrata Unggul Jaya, dated 12 September 2018. - "Berita Acara Serah Terima Pekerjaan PT. Multi Ganda Scoteknik kepada PT. Tapian Nadeggan untuk Perbaikan Boiler Control System" – boiler control system repair, dated 17 September 2018. <p>GHG Emission mitigation plan in Long Buluh Estate:</p> <table border="1"> <thead> <tr> <th>GHG Emission Source Identification</th> <th>Activities</th> <th>Objective</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Use of fossil fuel</td> <td>Monitoring HSD fuel use for estate operation</td> <td>Emission reduction from fossil fuel</td> </tr> <tr> <td>Socialization to FFB transporter to optimize load</td> <td>Transporter can maximize FFB load on each route</td> </tr> <tr> <td>Turn off transport truck during queue for weighing in POM - routine</td> <td>Efficient use of HSD fuel for transport</td> </tr> <tr> <td rowspan="2">Fertilizer use</td> <td>Fertilizer application as per SMARTRI recommendation</td> <td rowspan="2">Inorganic fertilizer as per SMARTRI recommendation</td> </tr> <tr> <td>Maintain and improve soil fertility based on analysis</td> </tr> <tr> <td>Pesticide use</td> <td>IPM carried out to control pest and disease</td> <td>Optimize pest and disease control with IPM</td> </tr> </tbody> </table>		GHG Emission Source Identification	Activities	Objective	Use of fossil fuel	Monitoring HSD fuel use for estate operation	Emission reduction from fossil fuel	Socialization to FFB transporter to optimize load	Transporter can maximize FFB load on each route	Turn off transport truck during queue for weighing in POM - routine	Efficient use of HSD fuel for transport	Fertilizer use	Fertilizer application as per SMARTRI recommendation	Inorganic fertilizer as per SMARTRI recommendation	Maintain and improve soil fertility based on analysis	Pesticide use	IPM carried out to control pest and disease	Optimize pest and disease control with IPM		
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5.6.3	<p>A monitoring plan and results of regular reporting on emission and pollutants from estate and mill operations using appropriate methods, shall be available.</p> <p>- Minor compliance -</p>	<p>The company has identified significant pollution and emission in all operation units and calculating GHG based on RSPO Palm – GHG Calculator.</p> <p>Monitoring of air emissions and ambient air quality conducted every semester. Emissions test conducted by Testing Laboratory PT. Mutu Agung Lestari. The results of the analysis can be demonstrated, and it was indicated in accordance with the quality standards established. For examples the emission test results for Genset on April 2017 based on Quality Standard regulation of the state minister of environment (PERMENLH) No. 13 Year 2009.</p>		Comply												
<p>Principle 6: Responsible consideration of employees and of individuals and communities affected by growers and millers</p>																
<p>Criterion 6.1:</p> <p>Aspects of plantation and mill management that have social impacts, including replanting, are identified in a participatory way, and plans to mitigate the negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate continual improvement.</p>																
6.1.1	<p>A social impact assessment (SIA) including records of meetings shall be documented.</p> <p>- Major compliance -</p>	<p>PT. Tapan Nadenggan has shown the document of Social Impact Assessment as recorded in "Penilaian Dampak Sosial Perkebunan dan Pabrik Kelapa Sawit Kec. Telen, Kab. Kutai Timur, Prov. Kalimantan Timur", this assessment was performed by team of Section Head Social Impact Assessment on January 2014.</p> <p>During Social Impact Assessment, the company conducted stakeholders meeting with surrounding local communities which affected the project, e.g. Public consultation on 12 March 2014 involved representative from 8 villages and attended 56 participants. Record of the meeting has been documented, such as:</p> <ul style="list-style-type: none"> - Documentation of survey the social impact assessment PT. Tapan Nadenggan; - Questionnaire of social impact assessment, dated 18 June 2013. Eg: namely Mr Komang S, Mr Warzin, etc. - Attendance list of public consultation and stakeholders dated 12 March 2014 attended by 56 participants, on 11 March 2014 attended by 9 participants. The minute of meeting with Stakeholder is available in the attached document SIA. 		Comply												

Criterion / Indicator		Assessment Findings	Compliance
6.1.2	<p>There shall be evidence that the assessment has been conducted with the participation of affected parties.</p> <p>- Major compliance -</p>	<p>PT. Tapian Nadenggan has prepared the mechanisms to update the Social Impact Improvement Plan, including input from local communities, the company improving relationships with both internal and external stakeholders that allow the company to identify and focus on the key social issues.</p> <p>During Social Impact Assessment, the company conducted stakeholders meeting with surrounding local communities which affected the project, e.g. Public consultation on 12 March 2014 involved representative from 8 villages and attended 56 participants. Record of the meeting has been documented, such as:</p> <ul style="list-style-type: none"> - Documentation of survey the social impact assessment PT. Tapian Nadenggan; - Questionnaire of social impact assessment, dated 18 June 2013. Eg: namely Mr Komang S, Mr Warzin, etc. - Attendance list of public consultation and stakeholders dated 1h March 2014 attended by 56 participants, on 11 March 2014 attended by 9 participants. The minute of meeting with Stakeholder is available in the attached document SIA. 	Comply
6.1.3	<p>Plans for management and monitoring of social impacts to avoid or reduce negative impacts and promote positive ones, based on social impact assessment, through consultation with the affected parties, shall be available, documented and timetabled, including responsibilities for implementation.</p> <p>- Major compliance -</p>	<p>The Social Impact Assessment Plan is referred to the AMDAL recommendation that should be done by company to minimize negative impact and promote positive impact from social impact management.</p> <p>PT. Tapian Nadenggan has also show the Social Impact Management Plan, as stated in the Social Impact Assessment document 2014 Chapter V, as mentioded in Sub Section 5.3.1. Negative Impact Management Plan recommendations, such as:</p> <ul style="list-style-type: none"> - Socialization Program of SOP of communication and consultation as the action plan of the negative impact of the Company's response to the proposals that are considered too long in approval process. - Corporate Program for evaluation and identification of community needs, as the action of the negative impact of CSR programs that are already running are considered not optimum by the community. - Program to make an announcement about the recruitment as the action of the negative impact related to the allocation and transparency of local labor for the surrounding community. <p>The recommendation of improve the Positive impact, e.g: increased the support for infrastructure development as the action of a positive impact.</p>	Comply
6.1.4	<p>The documented plan for management and monitoring of social impacts, shall be reviewed at least on two-yearly basis. If necessary, the plan should be updated. There shall be evidence that the review process includes</p>	<p>PT. Tapian Nadenggan has conducted social impact management and monitoring, as recorded on "Laporan Pemantauan Pengelolaan Dampak Sosial Perkebunan dan Pabrik Kelapa Sawit" period 2016 – 2018 on release on September 2018</p> <p>This document is an evaluation of the results of social impact management period 2016-2018 and also as a</p>	Comply

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	<p>participation of all affected parties.</p> <p>- Minor compliance –</p>	<p>review of some social management activities that have been done.</p> <p>The evaluation of the social impact management also involved affected communities by conducting public consultations during year 2018, such as:</p> <ul style="list-style-type: none"> – Date 29 August 2018 was attended by 7 participants consist of securities, harvester, foreman. – Date 29 August 2018 was attended by 8 participants consist communities affected, e.g: Mr Rosen (Head of Village in Long Segar), Mr Khaharudin (Secetary of Jak Ayak Village) and Mr Saidul Kipli (Head of Cooperative Ma Haloq); <p>A list of attendees and minutes of meetings can be shown (attached to the evaluation report and social impact monitoring review - "Laporan Pemantauan Pengelolaan Dampak Sosial Perkebunan dan Pabrik Kelapa Sawit" period 2016 – 2018 on release on September 2018).</p>	
6.1.5	<p>Particular attention shall be paid to the impacts of smallholder schemes (where the plantation includes such a scheme).</p> <p>- Minor compliance –</p>	<p>The social impact assessment covering the development of plasma (Scheme Smallholders). Company provides management training for cooperatives. PT. Tapian Nadenggan – Jakluay Estate has "Plasma Program" for local communities surrounding company's area. The company also has established "Scheme Smallholders Department" to manage smallholder plantation are Based on documents review, the company has developed oil palm plantation for smallholders as follows:</p> <ul style="list-style-type: none"> – Plasma Koperasi Sawit Prima Jaya (964 Ha) – Plasma Koperasi Perkebunan Karya Baru (1,480 Ha) – Koperasi Sawit Rantau Sejahtera (294 Ha) – Koperasi Serba Usaha Petsotsang Wehea (176 Ha) – Plasma Koperasi Sawit Subur Abadi (704 Ha). <p>Total area 3,618 Ha</p>	Comply
<p>Criterion 6.2:</p> <p>There are open and transparent methods for communication and consultation between growers and/or millers, local communities and other affected or interested parties.</p>			
6.2.1	<p>Communication and consultation procedures shall be documented.</p> <p>- Major compliance -</p>	<p>Documented procedure for communication and consultation was established under "SOP Komunikasi dan Konsultasi No.SOP/SMART/UMUM/I/004", revision 00, dated 1 July 2014. Stage of communication and consultation with public was described in the procedure and it has been communicated to stakeholder. Communication and consultation has considered differential access to information for male/female, workers, villagers representative both old and new villagers including customary.</p> <p>The procedure designed in collaboration with local communities and other affected or interested parties, and also designed with consideration to the use of appropriate existing local mechanisms and languages. The procedure was in Bahasa Indonesia that understood by all surrounding communities.</p>	Comply

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		Communication and consultation can be done using verbal or letter. Result of communication and consultation was recorded in the Record No. F/SMART/UMUM/SADV/004/003, e.g. invitation to character festival, proposal for heavy equipment and cement, proposal to participate in local education agency and proposal for renovation of Muara Wahau healthcare.	
6.2.2	The company shall have official(s) who is responsible for consultation and communications with parties. - Minor compliance -	<p>The company has appointed person to responsible in consultation and communication with local communities and others stakeholders, Mr. Taswir Awi as Coordinator of D&L.</p> <p>Base on procedure SOP Komunikasi dan Konsultasi no. SOP/SMART/UMUM/SADV/I/004, chapter 1.4.5 state that: "There are also departments that support operational activities, including: D&L (Department for land acquisition and licensing issues), Department of HR Ops. Namely Mr. Didik Effendi related to labor issues and EHS Department Mr. Hernawi on environmental issues as well as on health and safety of the work and the CSR Department (PIC Social: i.e. Unit Manager for social and civil responsibilities) SPO Officer is responsible for the implementation and planning of information necessary and should be communicated (JLYM: namely Mr. Sabri, JLYE: Joni Firmansyah, PMSE: Raditya Manunggal, BSRE: Andika Rahmanjaya, LBLE: Andro CSMD) to related parties as well as carrying out related documents.</p> <p>Mr. Raditya Manunggal from Pantun Mas Estate made socialization on communication and consultation flow process to "Kepala Desa Sidomulyo, Kecamatan Kongbeng", dated 21 December 2018; and to "Kepala Desa Karya Bhakti, Kecamatan Muara Wahau" dated 22 January 2019.</p>	Comply
6.2.3	The company shall have a list of stakeholders, records of communications, including confirmation of receipt and that efforts are made to ensure understanding by affected parties, and records of actions taken in response to input from stakeholders. - Minor compliance -	<p>A list of stakeholder is available and updated regularly, the last updated on 21 January 2019. The list of stakeholders consisted of 17 governments agency in regency and province level, 42 local governments in district and village level, labour union, gender committee, 5 FFB suppliers, 6 contractors and 9 others suppliers.</p> <p>Based on review of "Buku Komunikasi dan Konsultasi" Jakluay Estate. In January to December 2018 there are 23 incoming communication and consultation was recorded. Person in charge, action taken, target date and status have been recorded in every communication.</p>	Comply
Criterion 6.3:			
There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all effected parties.			
6.3.1	The mechanism, open to all affected parties, shall resolve disputes in an effective, timely	The organisation has set a delivery mechanism for complaints of workers in the PT SMART Procedure SOP-IK Sustainability Palm Oil "SOP Penanganan Keluhan dan	Comply

Criterion / Indicator		Assessment Findings	Compliance
	and appropriate manner, ensuring anonymity of complainants and whistleblowers, where requested, as long as that information is supported with adequate initial evidence. - Major compliance -	Ketidakpuasan” No. SOP/SMART/SIGS-CSR/SADV/I/003, dated 1 July 2014 on grievance and dissatisfaction. Complaint follow up was carried out in accordance with the grievance procedure and Consultation Communication No. SOP/SPO/SMART/LH-19. Complaints and grievances from anonymity of complainants and whistle-blowers will be received by organization. Identity of whistle-blowers was protected and will be withheld by organization to reduce the risk of reprisal. Complaint and grievance from stakeholder was recorded in Log book of Complaint and Grievance. All of social complaint from stakeholder shall be responded maximum in one month. Head of administration (KTU) will be informed to manager maximum in one week to discuss handling of complaint. This procedure has communicated to village head and community leader around estate back on 14 November 2016.	
6.3.2	There shall be records of process and outcome of dispute resolution. - Major compliance -	The company has recorded complaints, grievances and disputes in log book “Monitoring Penanganan Keluh Kesah”. Based on the review of log book, noted that all complainants has been responded timely manner. Sample taken: <ul style="list-style-type: none"> – Monitoring grievance in Bukit Subur Estate, in 2018 there are 5 grievances recorded, e.g: in January 2018, working hour in BPA (childcare) of emplasment 1, 2 and 3; facility of cupboard, shoe rack and waste bin in BPA of Emplasment 2 and 3; has been resolved on 28 February 2018. – In May 2018, working hour of water pump in Emplasment 2 Bukit Subur Estate; has been resolved on 30 May 2018. – In September 2018, PPE completeness for employee of BSRE; schedule of domestic waste transport; have been resolved on 30 September 2018. – In August 2018, from employee of Jakluay POM regarding leakage of septic tank and roof; have been resolved in 4th week of August 2018. 	Comply
<p>Criterion 6.4: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.</p>			
6.4.1	A procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, shall be available, referring to decision of the Constitution Court. - Major compliance –	The mechanism was described in the documented procedure (SOP/NP/SMART/VII/D&L002) to identify and determine calculation method to provide fair compensation due to loss of land and customary rights where identified. Awareness for procedure introduction was evident and documented. It was communicated to related parties (community leaders, and religious figures and youth leaders). PT. Tapan Nadenggan also has established SOP Implementation of FPIC (Free Prior Informed Consent)	Comply

Criterion / Indicator		Assessment Findings	Compliance
		<p>No.SOP/SMART/SENS-CSR/SADV/I/003, revision 00 dated 1 July 2014, which describes a process for the preparation of FPIC, identification, dissemination, participatory mapping, implementation of the negotiation, compensation formula, etc.</p> <p>The company also has established the policy of Social and Environmental-GAR, dated 8th September 2015. Where stated in point 2.1. Respect to PADIATAPA (<i>Persetujuan Atas Dasar Informasi Awal Tanpa Paksaan</i>), local communities as well as an understanding of the need for food security in areas of newly developed communities.</p> <p>PT. Tapian Nadenggan has not acquiring any additional land and not involved in any land compensation payments. Therefore the mechanism only applicable to resolve land dispute within company's HGU. Land ownership from previous landowner becomes important document in order to continue negotiation process against land claim. Land claim without supporting evidence of land ownership, will be treated with approach and legal manner.</p>	
6.4.2	<p>A procedure for calculating and distributing fair compensation shall be established, implemented, monitored and evaluated in a participatory way. Corrective actions are taken as a result of this evaluation.</p> <p>- Minor compliance –</p>	<p>Procedures related to giving and determining the amount of compensation in land acquisition described in Procedure of Land Compensation SOP/NP/SMART/VII/ D&L002, on 1 July 2010. PT. Tapian Nadenggan also has shown the SOP of FPIC (Free Prior Informed Consent) No. SOP/SMART/SENS-CSR/SADV/I/003, revision 00 dated 1 July 2014.</p> <p>The procedure was described the preparation for a meeting with representatives of the public community attention to the various elements of community leaders, informal leaders, women, youth, farmers, etc. The company also gives opportunity for each group to choose a representative in the meeting. Participatory mapping and agreement involving various stakeholders in compensation to the local communities.</p> <p>Procedure monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. It's evident through public consultation with stakeholder. Equal opportunities have been provided to both female and male heads of households to hold land titles.</p> <p>The procedures explained that: Once a company knows the extent of land to be compensable, the company in consultation and coordination regarding the payment of team the village community / districts to get a benchmark price that will be used. After the benchmark price of the compensation obtained, the company will disseminate to the public landowner.</p> <p>Some records in the compensation process are:</p> <ul style="list-style-type: none"> - Minutes of Data Collection (land area) - Minutes of Delivery of Land and Compensation Provision (witnessed by the Village Head and Head) - Submission of Statement of Land - Statement letter - Map Details Land 	Comply

Criterion / Indicator		Assessment Findings	Compliance
		<p>– List of attendance of measurement land, which was witnessed by the local government.</p> <p>It was noted that there was no on going progress of new land acquisition during interview with sampled villager’s representative; all land acquisition was solved before Land Use Title-Hak Guna Usaha (HGU). Based on interview with relatives of previous land owner, land compensation are all performed back in 2009, and it was made clean and clear.</p>	
6.4.3	<p>Compensation claims, process and outcome of any negotiated agreements shall be documented, with evidence of the participation of affected parties.</p> <p>- Major compliance –</p>	<p>Compensation process were done back in 2009 - 2011. The compensation records, such as: “Berita Acara”, maps for land land compensation, minutes meeting, meeting attendance list, etc, e.g. land compensation documents for Muara Pantun and Juk Ayak villagers:</p> <ul style="list-style-type: none"> – “Kesepakatan Bersama dan Serah Terima Dana Tali Asih” No.--/TAL/LBLE/VI/09 dated 3 June 2009 for land compensation to Syahbudin, H. Sahak, M. Kacang and Jam as previous owner of land located in Muara Pantun Village which is in location permit of PT. Tapian Nadenggan – Long Buluh Estate, Block J09, J10 and K10, with area 3.54 Ha; signed by related land owner, village head, chairman of customary (Kepala Adat) and chairman of village representative (BPD). Attached are location map, photograph photograph of handover and receipt for amount IDR 2,301,000. – “Kesepakatan Bersama dan Serah Terima Dana Tali Asih” No.--/TAL/LBLE/VI/09 dated 3 June 2009 for land compensation to Arsat Idris as previous owner of land located in Muara Pantun Village which is in location permit of PT. Tapian Nadenggan – Long Buluh Estate, Block J10, J11 and J12, with area 17.14 Ha; signed by related land owner, village head, chairman of customary (Kepala Adat) and chairman of village representative (BPD). Attached are location map, photograph photograph of handover and receipt for amount IDR 11,141,000. – “Berita Acara Penyerahan Tanah Berikut Pemberian Tali Asih Tanah dan Tanam Tumbuh di Atasnya” No.455/D&L-BSBE/GR/IV/2011 tanggal 16 April 2011 for land compensation to M. Idris as previous owner of land located in Juk Ayak Village which is in location permit of PT. Tapian Nadenggan – Bukit Subur Estate, Block D17, D18 and D19, with area 5.00 Ha; signed by related land owner, village head, chairman of customary (Kepala Adat) and chairman of village representative (BPD). Attached are location map, photograph of handover and receipt for amount IDR 4,250,000. <p>The land compensation process for the standing trees was experienced by the Juk Ayak Village secretary’s father-in-law back in 2009. During the time – the process was transparent, started with explanation on impact from oil palm plantation presence, price negotiation, land measurement – where individuals/community member being consorted by village authorities. The process concluded with payment of compensation of IDR. 750,000/Ha.</p>	Comply

Criterion / Indicator	Assessment Findings	Compliance
<p>Criterion 6.5: Pay and conditions for employees and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages.</p>		
<p>6.5.1</p> <p>Documentation of pay and conditions for employees based on the existing manpower regulations shall be available.</p> <p>- Major compliance -</p>	<p>Company refers to the latest government regulation for setting the minimum wage as per "Surat Keputusan Gubernur Kalimantan Timur No.561/K.555/2018 tentang Penetapan Upah Minimum Kabupaten Kutai Timur Tahun 2019 tertanggal 14 November 2018 sebesar Rp 2,893,833" – minimum wage for Kalimantan Timur Province; and referring to "Surat Keputusan Gubernur Kalimantan Timur No.561/K784/2017 tentang Penetapan Upah Minimum Kabupaten Kutai Timur Tahun 2019 tertanggal 16 November 2018 sebesar Rp. 2,678,731" – for minimum wage in Kutai Timur Regency. Data seen: Long Buluh Estate: Payslip month December 2018, e.g: – Namely Mr E***** N***** (ID: 18119) Basic salary: IDR 2,605,231 Premi: IDR. 735,990 Tax: IDR. 75,000 BPJS: IDR. 170,385 Salary (bruto): IDR. 3,586,596</p> <p>– Namely Mr E***** N***** (ID: 18119) Basic salary: IDR. 2,501,002 Premi: IDR. 1,085,840 Tax: IDR. 75,000 BPJS: IDR. 170,385 Salary (bruto): IDR. 3,832,248</p>	<p>Comply</p>
<p>6.5.2</p> <p>Collective Labor Agreement/Company Regulation, in accordance with the manpower regulations, shall be available in understandable language; and explained by the management or Labor Union to the workers.</p> <p>- Major compliance -</p>	<p>PT. Tapan Nadenggan and workers have arranged mutual working agreements – "Perjanjian Kerja Bersama/PKB" as described in PKB document (created in 2018) which valid for 2 years and will be updated every 2 years, the PKB is period 2018-2020. Rights and obligation between two parties seems to be implemented accordingly. Some items were regulated in the PKB (2018 version), such as working hours, holiday entitlement, wage, over time, sickness, leave, maternity leave, work accident, etc. PKB only applies to SKU employees.</p> <p>The latest agreement - PKB has registered in Manpower Agency in Kutai Timur Regency based on Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Kabupaten Kutai Timur Nomor: Kep.560/600/HIJ tentang Pendaftaran Perjanjian Kerja Bersama (PKB) Antara PT Tapan Nadenggan dengan Serikat Pekerja Mandiri tertanggal 23 May 2018, valid until 7 May 2020.</p> <p>Work agreement - "Kontrak Kerja" which signed by workers and company's representatives, the contract of each worker is available in premises, the contract covering working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, period of notice, etc. Based on interview with workers, they understood the contract.</p>	<p>Comply</p>

Criterion / Indicator	Assessment Findings	Compliance
	<p>Jak Luay Estate: – PKWT No.039/JLE/SK-PKWT/TNA/X/2017, namely Mrs D***** U***** – PKWT No.064/JLE/SK-PKWT/TNA/X/2017, namely Mrs S*** R*****</p> <p>Long Buluh Estate: – PKWTT No. 060/LNLE/11/18, namely Mrs M**** K as Pekerja Lapangan Kebun dengan pangkat Pekerja Tetap 4A T1, dated 28 November 2018 – PKWTT No. 060/LNLE/11/18, namely Mrs E***** N***** as Pekerja Lapangan Kebun dengan pangkat Pekerja Tetap 4A T1, dated 28 November 2018.</p>	
<p>6.5.3</p> <p>Growers and millers shall provide adequate housing, water supplies, medical, educational and welfare amenities to national standards or above, where such public facilities are unavailable or inaccessible.</p> <p>- Minor compliance –</p>	<p>PT. Tapan Nadenggan provides adequate housing, water supplies, medical, educational and welfare amenities. - Currently, management have prepared a worker housing’s renovation program. The program implemented in phases and progress is ongoing. Data verified - List of “Fasilitas Umum”:</p> <p>Jakluay Estate, division 1: – Housing type G10= 10 units, – Hosuing type G6= 5 units, – Housing type G4= 3 units</p> <p>Jakluay Estate, division 2: – Housing type G10= 14 units, – Housing type G6= 1 unit,</p> <p>Jakluay Estate, division 3: – Housing type G10= 6 units – Housing type G6= 7 units – Housing type G4= 1 unit – Housing type G1= 4 units</p> <p>Support facilities, e.g: children care (2 units), mosque (3 units), employee hall (3 units), Sport facilities (football, volley ball, badminton) and Posyandu (1 unit)</p> <p>Jakluay Palm Oil Mill have prepared adequate housing and facilities: – Housing type G10= 8 units – Housing type G2=10 units – Housing type and G1= 8 units – Mosque= 1 unit – Sport facilities (football volley ball, badminton) and employee hall.</p> <p>Pantun Mas Estate have prepared buildings for the workers as: – Housing type G1=22 units – Housing type G2= 12 units – Housing type G10= 47 units – Housing type G12= 1 unit – Mosque= 5 units</p>	<p>Comply</p>

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Church= 1 unit - Employee hall= 5 units), - School bus= 2 units - P3K room= 2 units - Sport facilities (football, volley ball, badminton) <p>Bukit Subur Estate have prepared buildings for the workers as</p> <ul style="list-style-type: none"> - Housing (in pondok 1, pondok 2, pondok 3) - Water pumps (in pondok 1, pondok 2, pondok 3) - Electricity (in pondok 1, pondok 2 and pondok 3) - Mosque (in pondok 1, pondok 2 and pondok 3) - Church (in pondok 2) - Employee hall (in pondok 1, pondok 2 and pondok 3) 	
6.5.4	<p>There shall be demonstrable efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance –</p>	<p>PT. Tapian Nadenggan has demonstrated the efforts to improve workers access to adequate, sufficient and affordable food through the worker receives rice that was distributed twice a month. This was mentioned in the "Collective Work Agreement" (PKB) between employees and the organization.</p> <p>In addition, PT. Tapian Nadenggan has provided special area in place for local market. Local market provides food for worker.</p>	Comply
<p>Criterion 6.6:</p> <p>The employer 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>			
6.6.1	<p>A record of the company's policy in understandable language recognising freedom of association, shall be available.</p> <p>- Major compliance –</p>	<p>PT. Tapian Nadenggan has demonstrated the Circular Letter (Surat Edaran) No.169/HR-OPS/08/10 that was approved by Managing Director. There was stated that the Company respect to comply with regulation pertinent on freedom of association through Labour Union.</p> <p>The policy has communicated to all workers, e.g: dated 26 March 2018 was carried out the "Sosialisasi Kebijakan", location in Jakluay Mill was attended by 27 workers, and on 13 August 2018 was attended by 24 workers.</p>	Comply
6.6.2	<p>Records of meetings with labor unions or workers representatives shall be available.</p> <p>- Minor compliance –</p>	<p>Labour Unions has established under name "SPM (Serikat Pekerja Mandiri – Independent Worker Union) was established for Mill and each Estate. Worker representative was elected independently among workers. Worker Union has been registered on Labour Department of Kutai Timur Regency, among others : SPM Jakluay Mill registered by Disnakertrans, Kutai Timur No.10/02/SPSB/Nakertrans/-HIJ/III/2014, 8 April 2014 and "LKS Bipartit" registration No.Kep. 560/1193/HIJ.</p> <p>Periodic meeting was also held to discuss any issues as necessary and recorded in minutes of meeting. Several issues discussed at meetings were not limited to labour issues. Meetings here also discussed cleanliness, safety of housing areas and work equipment. All employees are</p>	Comply

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Criterion / Indicator		Assessment Findings	Compliance
		<p>represented by unions have agreed on a cooperation agreement on the document of PKB, the agreement will be renewed after two years. Based on interview with labour union (SPM), the company has provided facilities and support programs of SPM.</p> <p>Sample seen:</p> <ul style="list-style-type: none"> – Minute of Meeting between Labour Union with Management on 4 August 2018, the agenda: preparing the independence day 17 August 2018. Location in meeting Jak Luay POM, was attended by 13 participants. – Minute of Meeting between Labour Union and Management on 8 October 2018, agenda: welfare workers and medical insurance. Location in Meeting Room di Bukit SUBur Estate was attended by 8 participants. 	
<p>Criterion 6.7: Children are not employed or exploited.</p>			
6.7.1	<p>There shall be documented evidence that minimum age requirements are met.</p> <p>- Major compliance –</p>	<p>PT. Tapian Nadenggan has established the policy of Sustainability Palm Oil, issued on 1 May 2009 in point 3 has mentioned the minimum age limit of recruitment are 18 years old.</p> <p>Based on review of list of employees, field visit and interview with stakeholders, there is no employee is hired less than 18 year as regulated by government and company's policy.</p> <p>Review of "Daftar Karyawan month January 2019" the youngest employee namely Mr K****k D*****n (date of birth 10 May 1999, joined date 25 November 2018 – age 19 years old).</p>	Comply
<p>Criterion 6.8: Any form of discrimination based on race, caste, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation, or age, is prohibited.</p>			
6.8.1	<p>A company's policy on equal opportunity and treatment for work shall be available and documented.</p> <p>- Major compliance –</p>	<p>Policy for anti-discrimination was established by the organisation, and all discrimination is prohibited for all area in the Mill and Estates as regulated in Sustainability Palm Oil Policy, dated 1 May 2009, point 2."Perjanjian Kerja Bersama" – collective work agreement, has also mentioned ban of discrimination for all worker in the organization. This policy has been communicated to worker. These policy describe the organization recognize and respect to the rights of local, migrant or urban worker.</p>	Comply
6.8.2	<p>Evidence shall be provided that employees and groups including local communities, women, and migrant workers have not been discriminated.</p> <p>- Major compliance –</p>	<p>Worker register for mill and estates mentioned that all workers came from different backgrounds (race, religion, gender, etc). ethnical diversity of worker and also during interview with workers, no discrimination was identified based on religion, ethnic, gender. No evidence of discrimination found during the audit.</p> <p>Working equipment was provided by company to the workers, relevant to the nature of the work performed.</p>	Comply

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Interviews of male and female workers confirmed that the company anti-discrimination policy was strictly enforced. They were not aware of any cases of discrimination, e.g. document review of salary payment did not find any evidence of discrimination.</p> <p>Jakluay POM made job vacancy for cashier and office boy on 1-30 October 2018. The vacancy stated men/woman, minimum education high school, age 18-35 years. There were 6 applicants – 3 men and 3 women. Applicant summoned for test on 12 November 2018. The test result 1 man as office boy and 1 women as cashier, dated 23 November 2018.</p>	
<p>6.8.3</p> <p>Records of evidence that equal opportunity and treatment for work shall be available.</p> <p>– Minor compliance -</p>	<p>The company has procedure hiring workers regulated that hiring and promotion of workers based on skill, work experiences, and job evaluation. All discrimination was prohibited for all area in estate and mill. PKB also mentioned ban of discrimination for all workers in the organization. Procedure for worker recruitment (SDM-A-001-00) and procedure for employee assessment (HRD C-002-00) was available and mentioned there was no discrimination treatment during recruitment and promotion process. Promotion of worker will be done base on work period, annual evaluation result, and availability of position.</p> <p>In the recruitment process, the company has set the standard of competence that inferred in the Position Description and Job Profile. Recruitment selection, hiring and promotion are based on skills, capabilities, qualities, and medical fitness.</p> <p>Job opportunities were communicated and given to surrounding villagers at first priority where no discrimination found observed during interview and related records of workers being employed. All workers are treated equally in accordance with company regulation including rights of worker as well. The compliance in accordance with national laws has been evaluated by the organisation as described in criterion 2.1.</p> <p>Jakluay POM made a promotion proposal dated 28 February 2018. There are 8 candidates for promotion as permanent employee. The promotion was approved by Manufacturing Division Head PSM 3, as per letter No.003/MDH3-INT/BNJO/03/2018 dated 29 March 2018, with effective date 26 April 2018. The promoted employees: Mr. Anwar Udin (25 y.o, Java, school bus driver), Mr. Alvi Fahlevi Mauludin (24 y.o, Sundanese, bulking driver), Mr.Herry Setiawan Wijaya (22 y.o, Javanese, loading ramp operator), Mr. Aldi (21 y.o, Bugis, pressing operator), Mr.Helbram Yunizar (24 y.o, Bugis, mechanical), Mr.Iron Ibrahim (21 y.o, Timor, electrical).</p> <p>Pantun Mas Estate demonstrates list of employee, "Daftar Biodata Karyawan – January 2019", the number 876 employees consist of:</p>	<p>Comply</p>

Criterion / Indicator		Assessment Findings	Compliance
		<p>Religion Islam 82%, Catholic 10%, Christian 8%; gender male 65%, female 35%;</p> <p>Ethnicity Ambon 2 employees, Bugis 198 employees, Dayak 5 employees, Lombok 67 employees, Timor 191 employees, Sunda 18 employees, Batak 10 employees, Madura 15 employees, Jawa 346 employees;</p> <p>Age when worked: 18-20 y.o 8%; 21-25 y.o 19%; 26-30 y.o 26%; 31-35 25%; 36-40 y.o 13%.</p> <p>equal opportunity was given.</p> <p>Long Buluh Estate have made socialization of policy related to equal opportunity and equal treatment to 23 harvesters, dated 12 February 2018.</p> <p>In Long Buluh Estate, 664 employees consist of different ethnicity: Aceh 1 employee, Bali 1 employee, Banten 9 employees, Batak 6 employees, Bugis 57 employees, Flores 105 employees, Kutai 174 employees, Tomor 55 employees, Sunda 14 employees, Jawa 225 employees, Madura 5 employees.</p>	
<p>Criterion 6.9:</p> <p>There is no harassment or abuse in the work place, and reproductive rights are protected.</p>			
6.9.1	<p>A policy to prevent sexual and all other forms of harassment and violence, shall be documented, implemented and communicated to all levels of the workforce.</p> <p>- Major compliance –</p>	<p>Policy for sexual harassment and violence was determined in the Circular Letter No. SE 114/HR-PSM-6/08/2011. Gender committee was established by the organisation. Each estate and mill has appointed representative for gender committee. The committee consider matters such as: dissemination on women’s rights, child care facilities to be provided by the growers and millers, women to be allowed to breastfeed up to nine months before resuming chemical spraying or usage tasks, and women to be given specific break times to enable effective breastfeeding. Organization has also setting several signboards about breastfeed up to nine months before resuming chemical spraying or usage tasks. It was observed that has been assembled on main access road and crowd locations such as: division office and housing area.</p> <p>Based on consultation with gender committee and workers union, it was concluded that there was no sexual harassment and violence occurred in the organisation.</p>	Comply
6.9.2	<p>A policy to protect the reproductive rights, shall be documented, implemented and communicated to all levels of the workforce.</p> <p>- Major compliance –</p>	<p>Policy to protect women reproduction rights has been stated in Circular Letter No. 266/HR-OPS/08/2010. Menstruation leave are given to female worker for 2 days-off without any salary deduction. The sprayers’ pregnancy examination which is conducted every 3 months. Based on interviews with the gender committee and workers union, there was no use of pregnant or breastfeeding female employee to perform work related to pesticides.</p> <p>Gender committee was established by the organisation. Each estate and mill has appointed representative for gender committee. The committee consider matters such as; dissemination on women’s rights, child care facilities to be provided by the growers and millers, women to be</p>	Comply

Criterion / Indicator	Assessment Findings	Compliance	
	<p>allowed to breastfeed up to nine months before resuming chemical spraying or usage tasks, and women to be given specific break times to enable effective breastfeeding. Organization has also setting several signboards about breastfeed up to nine months before resuming chemical spraying or usage tasks. It was observed that has been assembled on main access road and crowd locations such as: division office and housing area.</p> <p>Communication to all workers pertinent to prevent sexual harassment and protect women reproduction was conducted by the gender committee team and attended by the organisation. This policy has been disseminated to all employees and the community around the plantation, e.g:</p> <ul style="list-style-type: none"> - On 15 October 2018, attended by 36 workers of Jakluay POM. - On 12 December 2018, in each Division of Long Buluh Estate, attended by total 311 workers and surrounding community. - On 22 September 2018, in each Division of Pantun Mas Estate, attended by total 523 workers and surrounding community. <p>Attendance list and documentation are available.</p> <p>List of menstruated female workers was established and monitored. Two days-off are given to those women in the list without any salary deduction. Pesticide female workers are checked periodically and recorded in the medical record. Pesticide female workers are prohibited to do their job during pregnancy as stated in company policy while no mother with breastfeeding period was identified during the audit. In that case, those workers are relocated to another job station with low risk level. No negative case was found in regard with reproduction rights of female workers during past years as interviewed with female workers and gender committee.</p>		
<p>6.9.3</p>	<p>A specific grievance mechanism which respects anonymity of complainants where requested, and as long as they are supported with adequate information, shall be documented, implemented, and communicated to all workforce.</p> <p>- Minor compliance –</p>	<p>Complaint handling procedure for sexual harassment was determined. All complaints can be issued verbal and or written and informed to all administrator, gender committee and Agronomy / Mill Unit Head. A specific mechanism to respect anonymity of the complainant or whistleblower was described in the "SOP Penanganan Keluhan dan Ketidakpuasan" No. SOP/SMART/SIGS-CSR/SADV/I/003, dated 1 July 2014 on grievance and dissatisfaction. Complaint follow up was carried out in accordance with the grievance procedure and Consultation Communication No. SOP/SPO/SMART/LH-19. Complaints and grievances from anonymity of complainants and whistle-blowers will be received by organization. Identity of whistle-blowers was protected and will be withheld by organization to reduce the risk of reprisal. Complaint and grievance from stakeholder was recorded in Log book of Complaint and Grievance. All of social complaint from stakeholder shall be responded maximum in one month. Head of administration (KTU) will be informed to manager maximum in one week to discuss handling of complaint.</p>	<p>Comply</p>

Criterion / Indicator		Assessment Findings	Compliance
		<p>Interview with representative of gender committee in Jakluay POM, she has been explained on company policy to prevent sexual harrasment and specific grievance procedure that protects the complainant identity. She has understood the type of sexual harrasment.</p> <p>The gender committee representative have been explained with rights and obligation related to reproductive rights protection.</p> <p>"Sosialisasi SOP Sosial Komunikasi dan Konsultasi Penanganan Keluh Kesah dan Pelecehan Seksual" – dated 21 January 2019 to 4 personnel from Muara Pantun Village Office, Kindergarten "TK Pembina Telen", Primary school "SDN 06 Telen". The session explaining:</p> <ol style="list-style-type: none"> To communicate with company, use SOP Komunikasi dan Konsultasi; To complaint, use SOP Keluh Kesah; 	
<p>Criterion 6.10: Growers and mills deal fairly and transparently with smallholders and other local businesses.</p>			
6.10.1	<p>Current and past prices paid for Fresh Fruit Bunches (FFB), shall be publicly available.</p> <p>- Minor compliance -</p>	<p>Pricing mechanisms and payment method for FFB was described in FFB Purchase Agreement. Price mechanism of FFB, CPO and palm kernel was determined by government of East Kalimantan Province and reviewed in monthly basis. The price was applied for all growers in East Kalimantan Province. The company updates the information on the FFB pricing formula that includes details of transport, milling and shipping costs, each month and provides it to out growers.</p> <p>Annual contract are made between FFB suppliers and mill, describing FFB specification required, contract period, determination of FFB pricing, and term of payment. Information of FFB set was available to the FFB suppliers and the commitment was stated in the procedure.</p> <p>Updated FFB price for East Kalimantan Province is publicly available on website http://disbun.kaltimprov.go.id, FFB Price sourced from Result of "Hasil Rapat Tim Penetapan Harga Pembelian TBS Kelapa Sawit Produksi Pekebun di Provinsi Kalimantan Timur". Current and past prices paid for Fresh Fruit Bunches (FFB) from province government provided by FFB Purchase Department HO/JKT tFFB Price (IDR/kg)o the related supplier. Current FFB price also informed by FFB Purchase Department HO/JKT to Palm Oil Mill Manager, so that Mill Manager can disseminate also to the FFB supplier.</p> <p>FFB price document from January to December 2018 and January 2019 were available. Below are sample of FFB price for January 2019 issued by "Tim Penetapan Harga TBS Kelapa Sawit, Dinas Perkebunan Provinsi Kalimantan Timur:</p>	Comply

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Criterion / Indicator		Assessment Findings		Compliance																		
		<table border="1"> <thead> <tr> <th>Planting Age (year)</th> <th>FFB Price (IDR/kg)</th> </tr> </thead> <tbody> <tr><td>3</td><td>1,032.45</td></tr> <tr><td>4</td><td>1,101.97</td></tr> <tr><td>5</td><td>1,107.82</td></tr> <tr><td>6</td><td>1,119.55</td></tr> <tr><td>7</td><td>1,126.18</td></tr> <tr><td>8</td><td>1,134.73</td></tr> <tr><td>9</td><td>1,157.98</td></tr> <tr><td>≥10</td><td>1,171.63</td></tr> </tbody> </table>	Planting Age (year)	FFB Price (IDR/kg)	3	1,032.45	4	1,101.97	5	1,107.82	6	1,119.55	7	1,126.18	8	1,134.73	9	1,157.98	≥10	1,171.63		
Planting Age (year)	FFB Price (IDR/kg)																					
3	1,032.45																					
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6	1,119.55																					
7	1,126.18																					
8	1,134.73																					
9	1,157.98																					
≥10	1,171.63																					
		During audit it was observed that there was no complaint on FFB pricing from FFB suppliers.																				
6.10.2	<p>Pricing mechanisms for Fresh Fruit Bunches (FFB) and inputs/services shall be explained and documented (where these are under the control of the mill or plantation).</p> <p>- Major compliance -</p>	<p>FFB price are determined monthly by "Tim Penetapan Harga Pembelian TBS Kelapa Sawit Provinsi Kalimantan Timur as Decree of East Kalimantan Governor No.525/K.318/2016 dated 19 May 2016. Based on interview with cooperative, Koperasi Sawit Subur Abadi, confirmed that smallholders understood the FFB price mechanism as regulated by Plantation Agency of East Kalimantan Province.</p> <p>Evidence seen: "Berita Acara Hasil Rapat Tim Penetapan Harga Pembelian TBS Kelapa Sawit Produksi Pekebun di Propinsi Kalimantan Timur" for period January 2019. Meeting held on 31 January 2019. FFB price is considering average of previous month CPO and PK price, and "K" index. The formula of FFB price is: "K" index $\{(CPO \text{ price} \times OER) + (PK \text{ price} \times KER)\}$</p>		Comply																		
6.10.3	<p>Evidence shall be available that all parties understand the contractual agreements they enter into, and that contracts are fair, legal and transparent.</p> <p>- Minor compliance -</p>	<p>Based on interview with local contractors, it was confirmed that they understood the contractual agreements they enter into, and the contract were made fairly, legal and transparent in Bahasa Indonesia.</p> <p>Evidence seen:</p> <ul style="list-style-type: none"> - Koperasi Sawit Karya Baru, "Perjanjian Kemitraan" dated 6 August 2005 for partnership in development and upkeep of oil palm scheme smallholder (Jakluay Plasma). - Koperasi Sawit Subur Abadi, "Perjanjian Kemitraan" No.001/PK/TN-SABD/06/2014 dated 24 June 2014 for partnership in development and upkeep of oil palm scheme smallholder (Bukit Subur Plasma). - Koperasi Prima Pantun; "Perjanjian Kemitraan Inti-Plasma Swadaya Dalam Rangka Fasilitasi Sarana Produksi, Fasilitasi Infrastruktur dan Fasilitasi Operasional" No.001/KOP-PP/X/2013 dated 15 October 2013, for partnership in supplying oil palm seedling, fertilizer, infrastructure and operational of oil palm plantation. - Koperasi Pantun Jaya; "Perjanjian Kemitraan Inti-Plasma Swadaya Dalam Rangka Fasilitasi Sarana Produksi, Fasilitasi Infrastruktur dan Fasilitasi Operasional" No.003/KOP-PJ/II/2013 dated 10 February 2013, for partnership in supplying oil palm seedling, fertilizer, infrastructure and operational of 		Comply																		

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Criterion / Indicator	Assessment Findings	Compliance
	<p>oil palm plantation.</p> <ul style="list-style-type: none"> - Koperasi Gapoktan Etam Sejahtera; "Perjanjian Jual Beli TBS Kelapa Sawit" No.002/TBS/TN-KGES/03/2018, for FFB supplies, valid until 28 February 2019. - Kelompok Tani Sumber Sejahtera; "Perjanjian Jual Beli TBS Kelapa Sawit" No.007/TBS/TNSX-/03/2018 dated 7 March 2018, for FFB supplies, valid for 1 oil palm cycle. - Koperasi Sawit Subur Abadi; "Surat Perjanjian Kerja" No.BSRE/EST/10/2018/006-Akt.TBS for FFB transport from Bukit Subur Estate to Jakluay POM. - Contractor Mr. Sumantri; "Surat Perintah Kerja" No.23/JLYM/LKL/IX/2018-Pemel dated 15 Sept 2018 for maintenance work, e.g. overhaul of FFB conveyor No.1A at Jakluay POM. - Koperasi Sawit Pantun Jaya; "Surat Perjanjian Kerja" No.PMSE/EST/01/2019/002-Akt JJK dated 2 January 2019 for EFB transport from Jakluay POM to Pantun Mas Estate. 	
<p>6.10.4</p> <p>Agreed payments shall be made in a timely manner.</p> <p>- Minor compliance -</p>	<p>Evident of payment to contractors were evident during audit and noted that the company has made payments in timely manner, e.g.:</p> <p>a. Koperasi Prima Pantun:</p> <ul style="list-style-type: none"> - Yield recapitulation of FFB in December 2018, from "Koperasi Prima Pantun", total quantity 396.259 kg. - Invoice No.012/KPGX-TN/12/2018 dated 31 December 2018, for amount IDR 411,788,390. - Application for Fund Transfer, dated 21 January 2019, from PT. Tapian Nadenggan to account Koperasi Prima Pantun at Bank Rakyat Indonesia. <p>b. KSU Pantun Jaya:</p> <ul style="list-style-type: none"> - Yield recapitulation of FFB in December 2018, from "KSU Pantun Jaya", quantity 679,455 kg and 42,304 kg. - Invoice No.012/SESX-TN/12/2018 dated 31 December 2018, for amount IDR 711,489,855 and IDR 39,131,200. - Application for Fund Transfer, dated 21 January 2019, from PT. Tapian Nadenggan to account Koperasi Prima Pantun at Bank Rakyat Indonesia. <p>c. Koperasi Gapoktan Etam Sejahtera:</p> <ul style="list-style-type: none"> - Yield recapitulation of FFB in December 2018, from "Koperasi Gapoktan Etam Sejahtera", total quantity 721,153 kg and 22,895 kg. - Invoice No.012/KPGX-TN/12/2018 dated 31 December 2018, for amount IDR 734,034,492 and IDR 21,177,875. - Application for Fund Transfer, dated 21 Jan 2019, from PT TN to account Koperasi Prima Pantun at Bank Pembangunan Daerah Kaltim. <p>d. Koperasi Sawit Harapan Jaya:</p> <ul style="list-style-type: none"> - Yield recapitulation of FFB in December 2018, from "Koperasi Sawit Harapan Jaya", total quantity 210,934 kg. - Invoice No.012/KPGX-TN/12/2018 dated 31 December 	<p>Comply</p>

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		<p>2018, for amount IDR 1,276,110,682.</p> <ul style="list-style-type: none"> - Application for Fund Transfer, dated 21 January 2019, from PT. Tapan Nadenggan to account Koperasi Sawit Harapan Jaya (Alimuddin) at Bank Rakyat Indonesia. <p>e. Contractor Mr. Sumantri:</p> <ul style="list-style-type: none"> - "Berita Acara Pemeriksaan Pekerjaan" dated 27 Septmber 2018, mentioned that maintenance work overhaul FFB conveyor No.1A has done 30%. - Invoice No.023/JLYM-LKL/IX/2018 dated 28 September 2018, for 30% payment of maintenance work overhaul FFB conveyor No.1A, amount IDR 13,395,000. - "Berita Acara Pemeriksaan Pekerjaan" dated 27 September 2018, mentioned that maintenance work overhaul FFB conveyor No.1A has done 55% for Stage 2. - Invoice No.023/JLYM-LKL/IX/2018 dated 8 jan 2019, for 55% payment of maintenance work overhaul FFB conveyor No.1A, amount IDR 25,341,250. <p>f. Koperasi Sawit Subur Abadi; payment of FFB from Bukit Subur Plasma for period November 2018 dated 25 December 2018. Payment made to each farmers of Koperasi Sawit Subur Abadi at Village of Juk Ayak, Long Segar, Marah Haloq, Kernyanyan and Long Noran, total amount IDR 258,000,000.</p> <p>g. Koperasi Sawit Pantun Jaya:</p> <ul style="list-style-type: none"> - "Berita Acara Pemeriksaan Pekerjaan" for EFB transport period 2-5 January 2019, amount 255 ton; and period 20 December 2018 to 31 December 2018, amount 270 ton. - "Permohonan Pembayaran" for EFB transport PO No.440062581 period 2-5 January 2019, amount IDR 4,777,500; and PO No.440062569 period 20-31 December 2018, amount IDR 5,556,600. - Payment receipt for EFB transport Koperasi Sawit Pantun Jaya, amount IDR 10,334,100. 	
<p>Criterion 6.11: Growers and millers contribute to local sustainable development where appropriate.</p>			
6.11.1	<p>Records of contributions to local development based on the results of consultation with local communities shall be available.</p> <p>- Minor compliance -</p>	<p>Records of organisation contribution to regional development were evident as also integrated with CSR program. It was provided by the organization and deployed in to CSR program. Activity of CSR was identified by the estate/mills (Rekapitulasi Laporan Kegiatan CSR), including: repairs the village road, low-cost market, mosques renovation in surrounding villages, checks and medical for free, etc. Implemented document was recorded within photo and minutes of aid delivery.</p> <p>CSR Program 2018-2019 made based on the results of consultation with local communities, several records were evident, such as: letter from the head surrounding villages, regarding request for borrowing heavy equipment (excavator, grader and compactor).</p> <p>During consultation with village head, community leader and public figure, it was verified that the organization</p>	Comply

Criterion / Indicator	Assessment Findings	Compliance
	<p>providing jobs for villagers around mill and estate. Preference has been given to member of local communities if candidates for employment are of equal merit.</p> <p>The role and commitment of the company as a social responsibility for community development is given in accordance with the existing proposals.</p> <p>Another local business was supported for growers and mills, main supports were pertinent to procurement spare parts and vehicle maintenance. The local business is assigned and controlled by central purchasing in Head Office.</p> <ol style="list-style-type: none"> 1. Education program, several activities related CSR Program, including: <ul style="list-style-type: none"> • Funds for "Pramuka" activities in Talen Sub-district IDR. 1,000,000 and in Muara Bhakti Village, Muara Wahau Subdistrict, IDR. 1,250,000. • Funding activities for the Educational Service Competition in Talen District and Muara Wahau Subdistrict, IDR. 1,000,000; 2. Health Program: <ul style="list-style-type: none"> • Improvement of maternal and child health through Posyandu activities in Muara Wahau Subdistrict IDR. 11,450,000 • Improving the quality of public health through medical assistance, the Healthy Living Society Movement event, Clean and Healthy Lifestyle Activities and Health Social Services in Kharya Bhakti Village, Nehas Village, Liang Bing, Muara Wahau Subdistrict, IDR 4,862,533 3. Social Program <ul style="list-style-type: none"> • Assistance National Holidays activities "Anniversary RI" at Desa Sri Pantun IDR. 16,000,000 • Assistance for funds for the exhibition of East Kutai Anniversary at Sangatta IDR. 1,490,563 • Assistance for commemoration of traditional days or events (New Year of the East Kutai Sultanate, Customary Events in Nehas Liang Bing Village and Asat Kung Kemul Mubes) IDR. 7,250,000 4. Infrastructure program <ul style="list-style-type: none"> • Improvement of village infrastructure through the improvement of village roads IDR. 23,391,538 • Funding assistance in the construction of Musholla for SMKN 1 Muara Wahau IDR. 2,450,000 	
<p>6.11.2</p>	<p>Where there are scheme smallholders, there shall be evidence that efforts and/or resources have been allocated to improve scheme smallholder productivity.</p> <p>- Minor compliance -</p>	<p>Comply</p>

Criterion / Indicator		Assessment Findings	Compliance
		Sample taken: Agreement letter No.001/KOP-PP/IX/2013 on partnership agreement smallholders and the company in cooperation for infrastructure facilities and operational facilities (Koperasi Prima Pantun) - Report of training documentation on awareness RSPO Training for smallholders, conducted on 14-15 November 2018, was attended by 46 farmers. - Empowerment of independent smallholders through the acceptance or purchase of FFB;	
Criterion 6.12:			
No forms of forced or trafficked labour are used.			
6.12.1	There shall be evidence that no forms of forced or trafficked labor are used. - Major compliance -	Based on interview with chairman of Serikat Pekerja Mandiri (worker union), Gender Committee and employee representatives, concluded that there was no complaint and any grievances regarding the contract and their right. Interview with workers union, gender committee and employee representative, also verified that no migrant workers in Jakluay POM, Pantun Mas Estate, Jakluay Estate, Long Buluh Estate and Bukit Subur Estate.	Comply
6.12.2	It shall be demonstrated that no contract substitution has occurred. - Minor compliance -	Based on interview with workers union, gender committee and employee representative, there was no indication of contract substitution occurred. All employees have work agreement, explaining the rights and obligation including scope of work.	Comply
6.12.3	Where migrant/foreign/honorary workers are employed, a special worker policy and procedures and the evidence of implementation shall be available. - Major compliance -	Based on interview with workers union, gender committee and employee representative, there was no use of migrant worker in the plantation. All employee including temporary workers have work agreement; regulating the scope of work, work agreement timeframe, working hour, salary payment, overtime, health and social insurance.	Comply
Criterion 6.13:			
Growers and millers respect human rights.			
6.13.1	A policy to respect human rights shall be documented and communicated to all levels of the workforce and operations. - Major compliance -	Company has a social policy and roles the community as a manifestation the respect of Companies to human rights, the rights of local communities and as a commitment to comply with the rules and regulations. This commitment is outlined in the policy "Kebijakan Sosial dan Lingkungan GAR", dated 8 September 2015 which stated that the company "Menghormati Hak – Hak Asasi Manusia" (respect the human rights). The policy contains such as : - Respect for human rights - Empowerment of local community development programs - recognizes, respect and reinforce the rights of workers - Compliance with all applicable laws and regulations - FPIC to indigenous and local communities This policy has been disseminated to all employees and the community around the plantation, e.g:	Comply

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		<ul style="list-style-type: none"> - On 15 October 2018, attended by 36 workers of Jakluay POM. - On 12 December 2018, in each Division of Long Buluh Estate, attended by total 311 workers and surrounding community. - On 22 September 2018, in each Division of Pantun Mas Estate, attended by total 523 workers and surrounding community. <p>Attendance list and documentation are available.</p> <p>Based on intyerview with employe representatives and surrounding communities on 30 Jan and 1 Feb 2019, it was noted that they all understood that the company respect human rights, there is no forms of violence and coercion implemented by the company.</p>	
Principle 7: Responsible development of new plantings			
Criterion 7.1:			
A comprehensive and participatory independent social and environmental impact assessment is undertaken prior to establishing new plantings or operations, or expanding existing ones, and the results incorporated into planning, management and operations.			
7.1.1	<p>An independent social and environmental impact assessment (SEIA), undertaken through a participatory methodology including the relevant affected stakeholders, shall be documented.</p> <p>- Major compliance -</p>	<p>Social, Environmental Impact Assessment has been conducted by company refer to AMDAL documents, its consist of EIA document, Environmental Management Plan (RKL) and Environmental Monitoring Plan (RPL). The company has EIA documents which have been approved by Bupati of Kutai Timur, the last updated due to changes of mill capacity from 60 tonnes FFB/hour become 80 tonnes FFB/hour as Izin Lingkungan (Environmental Licence) from Bupati of Kutai Timur no. 662/K.312/2012, dated 22nd April 2013 within scope mill and plantation area 11.503,48 ha.</p> <p>The company also has EIA documents (UKL/UPL) as regulated by government for company operation areas < 3,000 ha for Pantun Mas Estate, approved by "AMDAL commission of Kutai timur District" Decree letter no. 660/617/3-BLH/V/2010, dated 1h May 2010 (975 ha) and for Loming Estate Decree letter no. 660/612/3-BLH/V/2012, dated 15th May 2012 (560 ha).</p> <p>The company has conducted further Social Impact Assessment as recorded in "Penilaian Dampak Sosial Perkebunan dan Pabrik Kelapa Sawit Kec. Telen, Kab. Kutai Timur, Prov. Kalimantan Timur", this assessment was performed by team of Section Head Social Impact Assessment on January 2014.</p> <p>The company also has shown the document of social impact assessment (SIA) for mill and all estates and it was established in January 2014. During Social Impact Assessment, the company conducted stakeholders meeting with surrounding local communities which affected the project, e.g. Public consultation on 12 March</p>	Comply

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Criterion / Indicator		Assessment Findings	Compliance
		<p>2014 involved representative from 8 villages and attended 66 participants. Record of the meeting has been documented, such as:</p> <ul style="list-style-type: none"> - Documentation of survey the social impact assessment PT. Tapan Nadenggan; - Questionnaire of social impact assessment, dated 18th June 2013. Eg: namely Mr Komang S, Mr Warzin, dst - Attendance list of public consultation and stakeholders dated 12 March 2014 attended by 56 participants, on 11 March 2014 attended by 9 participants. The minute of meeting with Stakeholder is available in the attached document SIA. 	
7.1.2	<p>Appropriate management planning and operational procedures shall be developed and implemented to avoid or mitigate identified potential negative impacts.</p> <p>- Minor compliance -</p>	<p>The Social Impact Assessment Plan is referred to the AMDAL recommendation that should be done by company to minimize negative impact and promote positive impact from social impact management.</p> <p>The company also showed the Social Impact Management Plan, as stated in the Social Impact Assessment document 2014 Chapter V, as follows:</p> <p>Sub Section 5.3.1. Negative Impact Management Plan recommendations, as follows:</p> <ul style="list-style-type: none"> - Socialization Program of SOP of communication and consultation as the action plan of the negative impact of the Company's response to the proposals that are considered too long in approval process. - Corporate Program for evaluation and identification of community needs, as the action of the negative impact of CSR programs that are already running are considered not optimum by the community. - Program to make an announcement about the recruitment as the action of the negative impact related to the allocation and transparency of local labor for the surrounding community. <p>The recommendation of improve the Positive impact, e.g: increased the support for infrastructure development as the action of a positive impact.</p>	Comply
7.1.3	<p>Where the development includes an outgrower scheme, the impacts of the scheme and the implications of the way it is managed shall be given particular attention.</p> <p>- Minor compliance -</p>	<p>PT. Tapan Nadenggan – Jak Luay Estate has “Plasma Program” for local communities surrounding company’s area. The company also has established “Scheme Smallholders Department” to manage smallholder plantation are</p> <p>Based on documents review, the company has developed oil palm plantation for smallholders as follows:</p> <ul style="list-style-type: none"> - Plasma Koperasi Sawit Prima Jaya (964 Ha) - Plasma Koperasi Perkebunan Karya Baru (1,480 Ha) - Koperasi Sawit Rantau Sejahtera (294 Ha) - Koperasi Serba Usaha Petsotsang Wehea (176 Ha) - Plasma Koperasi Sawit Subur Abadi (704 Ha). <p>Total area 3,618 Ha</p>	Comply
Criterion 7.2:			

Criterion / Indicator	Assessment Findings	Compliance																																																						
Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.																																																								
<p>7.2.1</p> <p>Soil suitability maps or soil surveys adequate to establish the long-term suitability of land for oil palm cultivation shall be available and taken into account in plans and operations.</p> <p>- Major compliance -</p>	<p>Semi-detailed soil maps (Land Suitability Class, Datum WSS'84, scale 1:50,000) shown a type of soil in Jakluay Estate including fragile soil. Soil type and characteristic in Jakluay Estate was presented in table below:</p> <table border="1" data-bbox="678 622 1294 898"> <thead> <tr> <th>Soil type</th> <th>Hectarage</th> <th>Percentage of total area</th> </tr> </thead> <tbody> <tr> <td>Typic endoaquepts</td> <td>46.59 Ha</td> <td>1.15 %</td> </tr> <tr> <td>Aquic hapludults</td> <td>23.30 Ha</td> <td>0.57 %</td> </tr> <tr> <td>Aquic hapludults</td> <td>182.49 Ha</td> <td>4.50 %</td> </tr> <tr> <td>Typic haplorthods</td> <td>7.77 Ha</td> <td>0.19 %</td> </tr> <tr> <td>Typic hapludults</td> <td>2,217.12 Ha</td> <td>56.65 %</td> </tr> <tr> <td>Typic hapludults</td> <td>1,153.21 Ha</td> <td>28.43 %</td> </tr> <tr> <td>Typic hapludults</td> <td>66.01 Ha</td> <td>1.63 %</td> </tr> <tr> <td>Typic hapludults inklusi</td> <td>197.43 Ha</td> <td>4.87 %</td> </tr> <tr> <td>Typic hapludults</td> <td>163.08 Ha</td> <td>4.02 %</td> </tr> </tbody> </table> <p>There was fragile soil found in Jakluay Estate namely sandy soil classified as Typic haplorthods in Block 15 division V with area 7.77 Ha. Estate has implemented management plan to maintain fragile soil by EFB application to improve soil texture and fertility and planting Legume Cover Crop (LCC) to minimize soil erosion.</p> <p>Based on a semi-detailed soil maps (Land Suitability Class, Datum WSS'84, scale 1:50,000), it was found that type of soil for Pantun Mas Estate:</p> <table border="1" data-bbox="678 1211 1294 1435"> <thead> <tr> <th>Soil type</th> <th>Hectarage</th> <th>Percentage of total area</th> </tr> </thead> <tbody> <tr> <td>Typic endoaquepts</td> <td>173.47 Ha</td> <td>3.40 %</td> </tr> <tr> <td>Typic distrudepts</td> <td>107.86 Ha</td> <td>2.12 %</td> </tr> <tr> <td>Typic hapludults</td> <td>2,533.68 Ha</td> <td>49.72 %</td> </tr> <tr> <td>Typic hapludults</td> <td>478.65 Ha</td> <td>9.39 %</td> </tr> <tr> <td>Typic hapludults</td> <td>197.43 Ha</td> <td>3.87 %</td> </tr> <tr> <td>Typic hapludults</td> <td>1,257.53 Ha</td> <td>24.68 %</td> </tr> <tr> <td>Typic hapludults</td> <td>347.57 Ha</td> <td>6.82 %</td> </tr> </tbody> </table> <p>Effective solum average from 50 – 100 cm and > 100 cm. Soil texture consist of dusty clays, sandy clay loam, and sandy loam. There was no fragile soil identified in Pantun Mas Estate.</p>	Soil type	Hectarage	Percentage of total area	Typic endoaquepts	46.59 Ha	1.15 %	Aquic hapludults	23.30 Ha	0.57 %	Aquic hapludults	182.49 Ha	4.50 %	Typic haplorthods	7.77 Ha	0.19 %	Typic hapludults	2,217.12 Ha	56.65 %	Typic hapludults	1,153.21 Ha	28.43 %	Typic hapludults	66.01 Ha	1.63 %	Typic hapludults inklusi	197.43 Ha	4.87 %	Typic hapludults	163.08 Ha	4.02 %	Soil type	Hectarage	Percentage of total area	Typic endoaquepts	173.47 Ha	3.40 %	Typic distrudepts	107.86 Ha	2.12 %	Typic hapludults	2,533.68 Ha	49.72 %	Typic hapludults	478.65 Ha	9.39 %	Typic hapludults	197.43 Ha	3.87 %	Typic hapludults	1,257.53 Ha	24.68 %	Typic hapludults	347.57 Ha	6.82 %	<p>Comply</p>
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<p>7.2.2</p> <p>Topographic information adequate to guide the planning of drainage and irrigation systems, roads and other infrastructure shall be available and taken into account in plans and operations.</p> <p>- Minor compliance -</p>	<p>Sufficient topographic information is available in operation level, in order to provide guidance for planning of drainage, road and other infrastructure.</p> <p>In Jakluay Estate, there is no slope above 40% in Jakluay Estate area. Soil topography in Jakluay Estate area is around 0 – 21%. Most of the soil topography in Jakluay Estate area is 3 – 9 %. For slope area 15% - 21% estate has create terracing with width 3 - 4.5 meters. To minimize erosion in sloping area, estate has planting legume cover crop (<i>Mucuna bracteata</i>). Estate has also conducted monitoring of erosion in slope area by install erosion pegs in slope area. Erosion pegs monitored each month; latest monitoring in December 2017 shown that erosion level is 0.00.</p>	<p>Comply</p>																																																						

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		In Pantun Mas Estate; there is slope area found in Pantun Mas Estate with slope > 40%, the area is 6.8% from total area or 347.57 ha. It is confirmed that no oil palm planted in slopes above 40% during field visit in Pantun Mas Estate. To minimize erosion in sloping area estate has planting legume cover crop (<i>Mucuna bracteata</i>). Estate also conducted monitoring erosion in slope area by install erosion pegs in block C-33. Erosion pegs monitored each month. During January – December 2018 shown that erosion level is 0.00.	
Criterion 7.3:			
New plantings since November 2005 have not replaced primary forest or any area required to maintain or enhance one or more High Conservation Values.			
7.3.1	There shall be evidence that no new plantings have replaced primary forest, or any area required to maintain or enhance one or more High Conservation Values (HCVs), since November 2005. New plantings shall be planned and managed to best ensure the HCVs identified are maintained and/or enhanced (see Criterion 5.2). - Major compliance –	HCV identification was conducted by “Biodiversity and Conservation Section – Sustainability Division” with detail assessor as below: The HCV identification is conducted refer to the “Indonesian HCV Toolkit, 2008”. HCV assessment survey conducted in two phase. Phase 1 field survey in 20 – 24 August 2011, presentation of survey result in 25 August 2011, Phase II Public consultation in 11 April 2013. Report has reviewed by Siswoyo (independent consultant). HCV assessment includes both the planted area and the relevant wider landscape-level considerations such as karst ecosystem in Kombeng mountain. The company has submitted the Disclosure Liability Land and Land Use Changes (LUC) Analysis for review by ERWG – RSPO on 29 August 2014. To be in compliance with Remediation and Compensation Procedure, November 2015; company updated the LUC analysis and sent to the ERWG-RSPO on 14 December 2015. RSPO New Planting Procedure was carried out in August 2013, and published for 30-days public notification in RSPO website since 6 June 2014. The NPP verification and verification statement was prepared by another CAB, PT. Mutu Agung Lestari/Mutuagung.	Comply
7.3.2	Reports of comprehensive HCV assessment, which involves stakeholder consultation and includes record of land-use change since November 2005, shall be available. This HCV assessment shall be conducted prior to any conversion or new planting. - Major compliance –	Company has conducted HCV assessment in August 2010 by PT. SMART, Tbk’s internal team. The team was consist of five (5) RSPO-approved HCV assessors and expert in biodiversity, ecology, environmental services, social-economy and cultural aspect. The HCV identification is conducted refer to the “Indonesian HCV Toolkit, 2008” in April 2013 and it had been reviewed by independent reviewer (Mr. Siswoyo, who is approved by HCV-RN ALS, approved on 13 January 2015). The company has submitted the Disclosure Liability Land and Land Use Changes (LUC) Analysis for review by ERWG – RSPO on 29 August 2014. To be in compliance with Remediation and Compensation Procedure, November 2015; company updated the LUC analysis and sent to the ERWG-RSPO on 14 December 2015. Since LUC analysis submitted to the RSPO on 29 August 2014 until 4th annual surveillance assessment conducted, there has been no conclusion from ERWG- RSPO.	Comply

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		<p>Company sent letter to the RSPO since 18 May 2016 to confirm LUC analysis review process and RSPO came out letter on 23 May 2016. Company has submitted the revision of LUCA PT. Tapian Nadenggan – Kaltim 2 on 15 December 2017 to RSPO, reply email by RSPO on 15 December 2017 that they have received the submitted LUCA revision in RSPO system and the LUCA is in the queue waiting to review by the reviewer.</p> <p>The RSPO letter stated, for management unit with non-complaint land clearing which has been certified and they have submitted complete Land Use Change Analysis, they are allowed to proceed with surveillance audit. By the next surveillance audit, the affected management unit should have completed necessary process outlined in the compensation procedures. The auditor conclude that the company has commitment to the compensation procedure, for next surveillance, if the company is not prepare "Remediation and Compensation plan based on procedure, 2015", all areas have been planted since 2005 prior HCV assessment will be excluded for the certification process.</p> <p>Latest correspondence between company and RSPO done in January 2019, and no conclusion.</p> <p>As for management units with non-compliant land clearance that have not been certified, the management must complete necessary compensation process then only can proceed with certification. This is consistent with the compensation procedures and has been consistently implemented by the Compensation Panel.</p>	
7.3.3	<p>Records of land preparation and clearing dates shall be available.</p> <p>- Minor compliance –</p>	<p>Land preparation is documented in "Statement Area Report".</p>	Comply
7.3.4	<p>An action plan shall be developed that describes operational actions consequent to the findings of the HCV assessment, and that references the grower's relevant operational procedures. (see Criterion 5.2)</p> <p>- Major compliance –</p>	<p>RSPO New Planting Procedure was carried out in August 2013, and published for 30-days public notification in RSPO website since 6 June 2014. The NPP verification and verification statement was prepared by another CAB, PT. Mutu Agung Lestari/Mutuagung.</p> <p>The HCV and RTEs management and monitoring is documented in "Rencana dan Realisasi monitoring HCV". Report of Management and Monitoring for HCV and RTEs is reported every 6 months and review is conducted regularly to ensure that monitoring is effective. Record seen: "Pemantauan"/Monitoring of HCV 1.1, 1.3 and 4.1: marking and maintenance of boundary markers HCV (conducted each 3 month presented in "Form Pemeliharaan Tanda Batas KBKT F/SMART/BCOS-EHSD/SADV/002/005" based on field visit in Jakluay Estate and Pantun Mas Estate, it was observed that boundary markers has well installed in the riparian zone 50 meters to the left and right side); signs spray boundary mark in riparian zone, manual upkeep in riparian zone; rehabilitation and planting vetiver , bamboo and local species; HCV patrol each week (latest monitoring in</p>	Comply

Criterion / Indicator		Assessment Findings	Compliance
		Jakluay Estate and Pantun Mas Estate shown that there was no disturbance in HCV area).	
7.3.5	<p>Areas required by affected communities to meet their basic needs, taking into account potential positive and negative changes in livelihood resulting from proposed operations, shall be identified in consultation with the communities and incorporated into HCV assessments and management plans (see Criterion 5.2).</p> <p>- Minor compliance -</p>	<p>There has been no HCV 5 and 6 identified in the area of Jakluay Estate and Pantun Mas Estate. However, company has considered local communities basic need in their operation based on HCV and Social Impact Assessment.</p>	Comply
<p>Criterion 7.4: Extensive planting on steep terrain, and/or marginal and fragile soils, including peat, is avoided.</p>			
7.4.1	<p>Maps identifying marginal and fragile soils, including excessive gradients and peat soils, shall be available and used to identify areas to be avoided.</p> <p>- Minor compliance -</p>	<p>Soil map are presented in "Semi Detail Soil Map of PT. Tapian Nadenggan" in scale 1:50,000. Projection UTM, Zone 49 S, Datum WGS '84. Sourced from SPOT 5:413 Level 2Ak/j:293 355 recorded on 24 – 29 July 2001. Soil characteristic in Jakluay Estate was presented in table see 7.2.1</p> <p>There was fragile soil found in Jakluay Estate namely sandy soil classified as Typic haplorthods in Block 15 division V with area 7.77 Ha. Estate has implemented management plan to maintain fragile soil by EFB application to improve soil texture and fertility and planting Legume Cover Crop (LCC) to minimize soil erosion.</p> <p>Effective solum average from 50 – 100 cm and > 100 cm. Soil texture consist of dusty clays, sandy clay loam, and sandy loam. There was no fragile soil identified in Bukit Subur Estate, Long Buluh Estate and Pantun Mas Estate.</p>	Comply
7.4.2	<p>Where limited planting on fragile and marginal soils, including peat, is proposed, plans shall be developed and implemented to protect them without incurring adverse impacts.</p> <p>- Major compliance -</p>	<p>The company has established procedure to manage plantation on several class of slope. The procedure describes management strategy for minimizing and controlling erosion. In the Terrace Work Instruction No. IK/SMART/MVAR/I/TA-PPA/03 on chapter related to terrace determination; the terrace should be designed in such a way in hilly areas with a slope of 9°-22° (15%-40%) with a width 3 - 4.5 meters. Slope above 40% or 22° is not recommended for planting.</p> <p>When the slope area was planted, system for planting on slopes area is provided by considering soil and climate specific through terracing, determining of base line, levelling of terrace, and determining of planting space.</p> <p>There is no slope above 40% in Jakluay, Pantun Mas, Long Buluh and Bukit Subur Estate area. Soil topography in Jakluay Estate area is around 0 – 21%. Most of the soil topography in Jakluay Estate area is 3 – 9 %. For slope area 15% - 21% estate has create terracing with width 3 - 4.5 meters.</p>	Comply

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Criterion / Indicator		Assessment Findings	Compliance
		To minimize erosion in sloping area, estate has planting legume cover crop (<i>Mucuna bracteata</i>). Estate has also conducted monitoring of erosion in slope area by install erosion pegs in slope area. Erosion pegs monitored each month; latest monitoring in December 2018 shown that erosion level is 0.00.	
<p>Criterion 7.5:</p> <p>No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their free, prior and informed consent. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.</p>			
7.5.1	<p>Evidence shall be available that affected local peoples understand they have the right to say 'no' 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 grower/miller is signed and ratified by these local peoples.</p> <p>- Major compliance -</p>	<p>PT. Tapan Nadenggan has established SOP Implementation of FPIC (Free Prior Informed Consent) No.SOP/SMART/SENS-CSR/SADV/I/003, revision 00 dated 1 July 2014, which describes a process for the preparation of FPIC, identification, dissemination, participatory mapping, implementation of the negotiation, compensation formula, etc.</p> <p>The company also has established the policy of Social and Environmental-GAR, dated 8 September 2015. Where stated in point 2.1. Respect to PADIATAPA (Persetujuan Atas Dasar informasi Awal Tanpa Paksaan), local communities as well as an understanding of the need for food security in areas of newly developed communities. The company also gives opportunity for each group to choose a representative in the meeting. Participatory mapping and agreement involving various stakeholders in compensation to the local communities.</p>	Comply
<p>Criterion 7.6:</p> <p>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 free, prior and informed consent and negotiated agreements.</p>			
7.6.1	<p>Documented identification and assessment of demonstrable legal, customary and user rights shall be available.</p> <p>- Major compliance -</p>	<p>The company has identified and compensated to the landowner with FPIC process prior compensation and development of the land. The identification records, such as: "Berita Acara", maps for land land compensation, minutes meeting, meeting attendance list, etc, e.g. Documents for Karya Bhakti villagers: minutes of meeting between company and representatives of villagers, dated 9th October 2013, Company letter to the Bupati of Kutai Timur related mediation by local government No.171.10/D&L-TN/KT/2013, dated 9 October 2013, "Berita Acara Penyelesaian Komplain" on 21 October 2013, compensation documents signed by both parties and "Berita Acara" compensation on 9 January 2014.</p>	Comply
7.6.2	<p>A system for identifying people entitled to compensation shall be in place.</p> <p>- Major compliance -</p>	<p>The company has procedure "Ganti Rugi Tanah/Lahan" No.SOP/NP/SMART/VII/D&L. Company already prepared a procedure for land compensation. The procedure available under: "Pedoman Teknis Persiapan Lahan – Ganti Rugi Tanah/Lahan No.SOP/NP/SMART/ VII/D&L002", dated 1 July 2010.</p>	Comply

Criterion / Indicator	Assessment Findings	Compliance
	<p>PT. Tapan Nadenggan has established SOP Implementation of FPIC (Free Prior Informed Consent) No.SOP/SMART/SENS-CSR/SADV/I/003, revision 00 dated 1 July 2014, which describes a process for the preparation of FPIC, identification, dissemination, participatory mapping, implementation of the negotiation, compensation formula, etc.</p> <p>The company also has established the policy of Social and Environmental-GAR, dated 8 September 2015. Where stated in point 2.1. Respect to PADIATAPA (Persetujuan Atas Dasar informasi Awal Tanpa Paksaan).</p>	
<p>7.6.3</p> <p>A system for calculating and distributing fair compensation (monetary or otherwise) shall be in place.</p> <p>- Major compliance -</p>	<p>The company has procedure "Ganti Rugi Tanah/Lahan" No.SOP/NP/SMART/VII/D&L. Company already prepared a procedure for land compensation. The procedure available under: "Pedoman Teknis Persiapan Lahan – Ganti Rugi Tanah/Lahan No.SOP/NP/SMART/ VII/D&L002", dated 1 July 2010.</p> <p>PT. Tapan Nadenggan has established SOP Implementation of FPIC (Free Prior Informed Consent) No.SOP/SMART/SENS-CSR/SADV/I/003, revision 00 dated 1 July 2014, which describes a process for the preparation of FPIC, identification, dissemination, participatory mapping, implementation of the negotiation, compensation formula, etc. Participatory mapping and agreement involving various stakeholders in compensation to the local communities.</p>	<p>Comply</p>
<p>7.6.4</p> <p>Communities that have lost access and rights to land for plantation expansion shall be given opportunities to benefit from plantation development.</p> <p>- Minor compliance -</p>	<p>The company has "Plasma" (partnership) Program for local communities surrounding company's area. The company also has established "Scheme Smallholders Department" to manage smallholder plantation area.</p> <p>Based on documents review, the company has developed oil palm plantation for smallholders as follows:</p> <ol style="list-style-type: none"> 1. Plasma Koperasi Sawit Prima Jaya (987.14 Ha) 2. Plasma Koperasi Perkebunan Karya Baru, Koperasi Sawit Rantau Sejahtera, Koperasi Serba Usaha Petsotsang Wehea (1,921.59 Ha) 3. Plasma Koperasi Sawit Subur Abadi (704 Ha). <p>Sample seen:</p> <ul style="list-style-type: none"> - Koperasi Sawit Karya Baru, "Perjanjian Kemitraan" dated 6 August 2005 for partnership in development and upkeep of oil palm scheme smallholder (Jakluay Plasma). - Koperasi Sawit Subur Abadi, "Perjanjian Kemitraan" No.001/PK/TN-SABD/06/2014 dated 24 June 2014 for partnership in development and upkeep of oil palm scheme smallholder (Bukit Subur Plasma). - Koperasi Prima Pantun; "Perjanjian Kemitraan Inti-Plasma Swadaya Dalam Rangka Fasilitasi Sarana Produksi, Fasilitasi Infrastruktur dan Fasilitasi Operasional" No.001/KOP-PP/X/2013 dated 15 October 2013, for partnership in supplying oil palm 	<p>Comply</p>

Criterion / Indicator		Assessment Findings	Compliance
		<p>seedling, fertilizer, infrastructure and operational of oil palm plantation.</p> <ul style="list-style-type: none"> - Koperasi Pantun Jaya; "Perjanjian Kemitraan Inti-Plasma Swadaya Dalam Rangka Fasilitas Sarana Produksi, Fasilitas Infrastruktur dan Fasilitas Operasional" No.003/KOP-PJ/II/2013 dated 10 February 2013, for partnership in supplying oil palm seedling, fertilizer, infrastructure and operational of oil palm plantation. - Koperasi Gapoktan Etam Sejahtera; "Perjanjian Jual Beli TBS Kelapa Sawit" No.002/TBS/TN-KGES/03/2018, for FFB supplies, valid until 28 February 2019. - Kelompok Tani Sumber Sejahtera; "Perjanjian Jual Beli TBS Kelapa Sawit" No.007/TBS/TNSX-/03/2018 dated 7 March 2018, for FFB supplies, valid for 1 oil palm cycle. - Koperasi Sawit Subur Abadi; "Surat Perjanjian Kerja" No.BSRE/EST/10/2018/006-Akt.TBS for FFB transport from Bukit Subur Estate to Jakluay POM. 	
7.6.5	<p>The process and outcome of any compensation claims shall be documented and made publicly available.</p> <p>- Minor compliance -</p>	<p>Land compensation documents are available. The last land compensation recorded was back in 2009 - 2011. Based on stakeholder communication with "Badan Pertanahan Nasional Kabupaten Kutai Timur" – the national land body of Kutai Timur Regency noted that there is no land conflict in PT. Tapian Nadenggan since 2016.</p>	Comply
7.6.6	<p>Evidence shall be available that the affected communities and rights holders have access to 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>Based on interview with local communities who is a relatives from previous land owner, land compensation process were conducted transparent and clearly. All previous land owner were given information by the company regarding positive and negative impact of oil palm plantation development. All previous land owner were recorded and verified with the village government, then issued "Surat Keterangan Tanah" (letter of ownership) as basic for calculation of compensation. The area developed by PT. Tapian Nadenggan are clean and clear.</p> <p>Samples of land compensation record: The last land compensation recorded was back in 2009. Sample seen:</p> <ul style="list-style-type: none"> - "Kesepakatan Bersama dan Serah Terima Dana Tali Asih" No.--/TAL/LBLE/VI/09 dated 3 June 2009 for land compensation to Syahbudin, H. Sahak, M. Kacang and Jam as previous owner of land located in Muara Pantun Village which is in location permit of PT. Tapian Nadenggan – Long Buluh Estate, Block J09, J10 and K10, with area 3.54 Ha; signed by related land owner, village head, chairman of customary (Kepala Adat) and chairman of village representative (BPD). Attached are location map, photograph of handover and receipt for amount IDR 2,301,000. - "Kesepakatan Bersama dan Serah Terima Dana Tali Asih" No.--/TAL/LBLE/VI/09 dated 3 June 2009 for land compensation to Arsat Idris as previous owner of 	Comply

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Criterion / Indicator		Assessment Findings	Compliance
		<p>land located in Muara Pantun Village which is in location permit of PT. Tapian Nadenggan – Long Buluh Estate, Block J10, J11 and J12, with area 17.14 Ha; signed by related land owner, village head, chairman of customary (Kepala Adat) and chairman of village representative (BPD). Attached are location map, photograph of handover and receipt for amount IDR 11,141,000.</p> <ul style="list-style-type: none"> - "Berita Acara Penyerahan Tanah Berikut Pemberian Tali Asih Tanah dan Tanam Tumbuh di Atasnya" No.455/D&L-BSBE/GR/IV/2011 tanggal 16 April 2011 for land compensation to M. Idris as previous owner of land located in Juk Ayak Village which is in location permit of PT. Tapian Nadenggan – Bukit Subur Estate, Block D17, D18 and D19, with area 5.00 Ha; signed by related land owner, village head, chairman of customary (Kepala Adat) and chairman of village representative (BPD). Attached are location map, photograph of handover and receipt for amount IDR 4,250,000. 	
<p>Criterion 7.7: No use of fire in the preparation of new plantings other than in specific situations, as identified in the ASEAN guidelines or other regional best practice.</p>			
7.7.1	<p>There shall be no land preparation by burning, other than in specific situations, as identified in the 'Guidelines for the Implementation of the ASEAN Policy on Zero Burning' 2003, or comparable guidelines in other regions.</p> <p>- Major compliance -</p>	<p>Jakluay, Long Buluh, Bukit Subur and Pantun Mas Estate: Procedure pesticide waste handling was established and implemented, SOP/SPO/SMART/LH-09. Waste management by reduce, reuse and disposal and zero burning was described in the procedure to avoid and reduce pollution. The organization also established waste management program which covered handling of organic, inorganic, domestic and hazardous waste. Based on interviews with workers who are involved in handling of hazardous waste including pesticide waste, it was found that they understood and able to demonstrate handling of hazardous waste as regulated in the company's procedures.</p>	Comply
7.7.2	<p>In exceptional cases where fire has to be used for preparing land for planting, there shall be evidence of prior approval of the controlled burning as specified in 'Guidelines for the Implementation of the ASEAN Policy on Zero Burning' 2003, or comparable guidelines in other regions.</p> <p>- Minor compliance -</p>	<p>No fire was used during land preparation.</p>	Comply
<p>Criterion 7.8: New plantation developments are designed to minimise net greenhouse gas emissions.</p>			

Criterion / Indicator	Assessment Findings	Compliance																																																		
<p>7.8.1</p> <p>The carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development shall be identified and estimated.</p> <p>- Major compliance -</p>	<p>PT. Tapian Nadenggan in cooperation with The Forest Trust have carried out "High Carbon Stock (HCS) Assessment, as reported in High Carbon Stock Assessment PT. Tapian Nadenggan (PT. TND) East Kalimantan, October 2017". The HCS study was based on HCS Toolkit version 1.0.</p> <p>The HCS study process:</p> <ul style="list-style-type: none"> - Satellite imagery processing in July 2014; - Potential HCS forest stand survey 5-21 March 2015 by TFT and company; - Patch analysis in July-August 2016; - Pre-Rapid Biodiversity Assessment on 6 September 2016; - Groundcheck on 8 November 2016; - Final analysis on February 2017; - Report finalization on October 2017; <p>The scope of HCS study based on concession/kadastral (23 November 2009) of 4,394.69 Ha of PT. Tapian Nadenggan. The assessment team comprise of Samsul Ulum, Abidin Lakadimu, Devis Rachmawan (Biodiversity), Gigih Pambudi (GIS), Lutfian Nazar, Soni Budi Setiawan, Zulfikri, Sasi Kirono – from TFT.</p> <p>The satellite imagery stratification resulted three (3) land cover stratification in PT. Tapian Nadenggan: "hutan regenerasi muda" – young regenerating forest, "belukar" - scrub, "lahan terbuka" – open land.</p> <table border="1" data-bbox="678 1205 1294 1534"> <thead> <tr> <th>Land cover</th> <th>Hectarage</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Potential HCS Area</td> <td></td> <td></td> </tr> <tr> <td>High density forest</td> <td>-</td> <td>-</td> </tr> <tr> <td>Medium density forest</td> <td>-</td> <td>-</td> </tr> <tr> <td>Low density forest</td> <td>-</td> <td>-</td> </tr> <tr> <td>Young regenerating forest</td> <td>243.83</td> <td>5.5</td> </tr> <tr> <td>Subtotal</td> <td>243.83</td> <td>5.5</td> </tr> <tr> <td>Non-HCS Area</td> <td></td> <td></td> </tr> <tr> <td>Scrub</td> <td>183.75</td> <td>4.2</td> </tr> <tr> <td>Open land</td> <td>3,967.13</td> <td>90.3</td> </tr> <tr> <td>Subtotal</td> <td>4,150.88</td> <td>94.5</td> </tr> <tr> <td>Total</td> <td>4,394.69</td> <td>100</td> </tr> </tbody> </table> <p>Based on stratification update analysis, found high density forest because the carbon value 116.24 tC/Ha; young regenerating forest 52.31 tC/Ha; scrub 27.37 tC/Ha.</p> <p>Description of HCS area and management:</p> <table border="1" data-bbox="678 1704 1139 1895"> <thead> <tr> <th>Type of HCS Management</th> <th>Area (Ha)</th> </tr> </thead> <tbody> <tr> <td>Conservation</td> <td>72.73</td> </tr> <tr> <td>Mitigation conserve</td> <td>-</td> </tr> <tr> <td>Conserve and enclave</td> <td>171.09</td> </tr> <tr> <td>Develop</td> <td>-</td> </tr> <tr> <td>Not assessed (develop)</td> <td>4,150.48</td> </tr> <tr> <td>Total</td> <td>4,394.30</td> </tr> </tbody> </table> <p>There are two (2) type of management recommendation: conservation of HCS area of 72.73 Ha and HCS area but still within community's control (enclave) of 171.09 Ha.</p>	Land cover	Hectarage	Percentage	Potential HCS Area			High density forest	-	-	Medium density forest	-	-	Low density forest	-	-	Young regenerating forest	243.83	5.5	Subtotal	243.83	5.5	Non-HCS Area			Scrub	183.75	4.2	Open land	3,967.13	90.3	Subtotal	4,150.88	94.5	Total	4,394.69	100	Type of HCS Management	Area (Ha)	Conservation	72.73	Mitigation conserve	-	Conserve and enclave	171.09	Develop	-	Not assessed (develop)	4,150.48	Total	4,394.30	<p>Comply</p>
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<p>7.8.2</p> <p>There shall be a plan to minimise net GHG emissions which takes</p>	<p>The identified HCS area in PT. Tapian Nadenggan – Bukit Subur Estate located by border of block J07 and J08. The</p>	<p>Comply</p>																																																		

Criterion / Indicator		Assessment Findings	Compliance
	<p>into account avoidance of land areas with high carbon stocks and/or sequestration options.</p> <p>- Minor compliance -</p>	<p>HCS was identified with HCV 1.1; 1.3 and 4.1 for Krenyanyan River riparian.</p> <p>Based on field visit to the HCS location, company demonstrated consistent implementation of management plan: not open the HCV-HCS area in Bukit Subur Estate. Tthe HCS area in form of young regenerating forest, the natural vegetation maintained.</p>	
Principle 8: Commitment to continual improvement in key areas of activity			
Criterion 8.1:			
<p>Growers and millers regularly monitor and review their activities, and develop and implement action plans that allow demonstrable continual improvement in key operations.</p>			
8.1.1	<p>The action plan for continual improvement shall be implemented, based on a consideration of the main social and environmental impacts and opportunities of the grower/mill, and shall include a range of Indicators covered by these Principles and Criteria.</p> <p>As a minimum, these shall include, but are not necessarily be limited to:</p> <ul style="list-style-type: none"> • Reduction in use of pesticides(Criterion 4.6); • Environmental impacts (Criteria 4.3, 5.1 and 5.2); • Waste reduction (Criterion 5.3); • Pollution and greenhouse gas (GHG) emissions (Criteria 5.6 and 7.8); • Social impacts (Criterion 6.1); • Optimising the yield of the supply base. <p>- Major compliance -</p>	<p>PT. Tapian Nadenggan – Jak Luay Mill has been regularly monitoring and review the implementation of the operation activities by conducting internal audit and management review.</p> <p>The last internal audit of RSPO was conducted on 5 – 9 November 2018, scope of the audit: Jak Luay POM (JLYM), Jak Luay Estate (JLYE), Bukit Subur Estate (BSRE), Long Buluh Estate (LBLE) and Pantun Mas Estate (PMSE). Internal auditor team: Mr Kamaludin Sofyan, Mr Suma Nughraha, Mr Wahyudi Sardi, Mr Tonni Asmawan and Mr Sonny Pratama.</p> <p>Data verified:</p> <ul style="list-style-type: none"> – Report of RSPO Internal Audit, there were 9 non-conformities (NC) raised related to indicator 2.1.4; 4.3.3; 4.7.1; 4.7.2; 5.1.2; 5.3.1; 5.6.1; 6.2.3; 6.5.2; 6.6.1;. All of the recommendation to address the correction of NCs have been followed up – the status are closed on 25 January 2019. – “Laporan Penyelesaian Ketidaksesuan RPSO tahun 2018”, available for all estates and Mill. The record of action plan and its implementation has been provided in the document. <p>PT. Tapian Nadenggan has also conducted the Management Review to monitoring and reviewing tha action plan of the result of RSPO internal audit. Last Management review was conducted on 19th January 2019, participant: Regional Control, Production Control, Unit Head, Sub Unit Head, Coordinator of Infrastucture, GIS (PMNP) coordinator, KTU, SPO coordinator, SPO region, SPO officer, Staff EHSD, D&L Assisstant and Infrastructure Assisstant. Data seen: Minute of Meeting, attendance list and photograph.</p>	Comply

Appendix B: Approved Time Bound Plan

Golden Agri (GAR) RSPO Time Bound - Estate

No	GROUP	ESTATE COMPANY	PROVINCE	ESTATE (FIB SUPPLIER)	PLANTED AREA (Ha)	MIT	Revisi TIMEBOUND	Status	Issues
1		PT SAWITABARYA MANUNGUL							
2	GAR	PT SAWITABARYA MANUNGUL	SOUTH KALIMANTAN	SWTE SAWITA ESTATE	3,789	SWTM	2020	Pre Audit 2015, Internal Audit 28 September 2018	LUCA Review Process by RSPO
3	GAR	PT SATYA KISMA USAHA	CENTRAL KALIMANTAN	PMKE PAMULIKAN ESTATE	2,939	SWTM	2020	Pre Audit 2015, Internal Audit 28 September 2018	LUCA Review Process by RSPO
4	GAR	PT KRESNA DUTA AGROINDO	EAST KALIMANTAN	MSAE MEDANG SARI ESTATE	2,441	HNAM	2020	Internal Audit 29 Maret 2018	HGU Process, RaCP Proposal development
5	GAR	PT KRESNA DUTA AGROINDO	JAMBI	BNNE BATANG MELANGIN ESTATE	4,077	RPNM	2020	Internal Audit 14 Desember 2018	LUCA Review Process by RSPO
6	GAR	PT KRESNA DUTA AGROINDO	JAMBI	PLKE PLAKAR ESTATE	3,875	PLKM	2020	Pre Audit 2015, Internal Audit 12 Oktober 2018	No issues, Plan to Main Audit 2019
7	GAR	PT SATYA KISMA USAHA	JAMBI	RGDE BATANG GADING ESTATE	3,994	PLKM	2020	Pre Audit 2015, Internal Audit 12 Oktober 2018	No issues, Plan to Main Audit 2019
8	GAR	PT SMART TBK		SCNE SUNGAI CAJUNG ESTATE	2,322	LNCM	2020	Pre Audit 2014, Internal Audit 9 Februari 2018	LUCA Review Process by RSPO
9	GAR	PT SMART TBK	SOUTH KALIMANTAN	BKPE BUKIT KAPUR ESTATE	8,019	BKPM	2020	Pre Audit 2015, Internal Audit 19 Januari 2019	HGU Process, LUCA Review Process by RSPO
10	GAR	PT SINAR KENCANA INTI PERKASA		SKPE SUNGAI KUPANG ESTATE	3,989	SKPM	2020	Main Audit 2015, Internal Audit 9 Maret 2018	No Issues, Plan to Main Audit 2019
11		SMALLHOLDER	SOUTH KALIMANTAN	SKPA SUNGAI KUPANG KKPA	3,859	SKPM	2020	Main Audit 2015, Internal Audit 9 Maret 2018	No Issues, Plan to Main Audit 2019
12		PT SINAR KENCANA INTI PERKASA		CNDE CENDRAWASIH ESTATE	3,197	KSRM	2020	Pre Audit 2015, Internal Audit 5 Oktober 2018	AMDAL Revision process
13		PT SINAR KENCANA INTI PERKASA		NURE NURI ESTATE	3,010	KSRM	2020	Pre Audit 2015, Internal Audit 5 Oktober 2018	AMDAL Revision process
14	GAR	PT SINAR KENCANA INTI PERKASA	PAPUA	RJWE RAJAWALI ESTATE	3,676	KSRM	2020	Pre Audit 2015, Internal Audit 5 Oktober 2018	AMDAL Revision process
15		PT SUNBERI INDAI PERKASA		MMBE MAMBRUK ESTATE	3,473	KSRM	2020	Pre Audit 2015, Internal Audit 5 Oktober 2018	AMDAL Revision process
16	GAR	PT SINAR KENCANA INTI PERKASA	SOUTH KALIMANTAN	SNKE SENAKIN ESTATE	2,908	SMGM	2020	Internal Audit 19 Januari 2019	LUCA Review Process by RSPO
17		PT AGROLESTARI MANDIRI		KYNE KAYUNG ESTATE	2,140	PKWM	2020	Pre Audit 2015, Internal Audit 2 November 2018	LUCA Review Process by RSPO
18	GAR	PT AGROLESTARI MANDIRI	WEST KALIMANTAN	PKWE PEKAWAI ESTATE	2,865	PKWM	2020	Pre Audit 2015, Internal Audit 2 November 2018	LUCA Review Process by RSPO
19		PT AGROLESTARI MANDIRI		SKWE SUNGAI KELK ESTATE	2,458	PKWM	2020	Pre Audit 2015, Internal Audit 2 November 2018	LUCA Review Process by RSPO
20		PT AGROLESTARI MANDIRI		NTYE NANGA TAYAP ESTATE	2,005	PKWM	2020	Pre Audit 2015, Internal Audit 2 November 2018	LUCA Review Process by RSPO
21		PT CAHAYA NUSA GEMILANG		KONE KENANGA ESTATE	2,844	KNNM	2020	Internal Audit 29 Maret 2019	LUCA Review Process by RSPO
22	GAR	PT KENCANA GRAHA PERMAI	WEST KALIMANTAN	DLME DELIMA ESTATE	3,893	KNNM	2020	Internal Audit 29 Maret 2019	RaCP Proposal development
23		PT BANGUN NUSA MANDIRI		GHRH GAHARU ESTATE	2,373	HNNM	2020	Internal Audit 29 Maret 2019	HGU Process, LUCA Review Process by RSPO
24		PT KARTIKA PRIMA CITA		MTNE MUARA TAWANG ESTATE	2,390	BLNM	2020	Pre Audit 2015, Internal Audit 3 Agustus 2018	LUCA Review Process by RSPO
25	GAR	PT PARAMITRA INTERNUSA PRATAMA	WEST KALIMANTAN	BLNE BELIAN ESTATE	1,915	BLNM	2020	Pre Audit 2015, Internal Audit 3 Agustus 2018	LUCA Review Process by RSPO
26		PT PARAMITRA INTERNUSA PRATAMA		TNKE TENGGAWANG ESTATE	8,300	BLNM	2020	Pre Audit 2015, Internal Audit 3 Agustus 2018	LUCA Review Process by RSPO
27		PT PERSADA GRAHA MANDIRI		KHLE KAPUAS HULU ESTATE	2,922	BLNM	2020	Internal Audit 3 Agustus 2018	LUCA Review Process by RSPO
28		PT BINASAWIT ABADI PRATAMA		PRDE PERDANA ESTATE	3,985	PRDM	2020	Pre Audit 2015, Internal Audit 30 November 2017	HGU Process, LUCA Review Process by RSPO
29	GAR	PT BINASAWIT ABADI PRATAMA	CENTRAL KALIMANTAN	LGGE LENGGANA ESTATE	2,946	PRDM	2020	Pre Audit 2015, Internal Audit 30 November 2017	HGU Process, LUCA Review Process by RSPO
30		PT BINASAWIT ABADI PRATAMA		SMNE SEMANDAU ESTATE	3,776	PRDM	2020	Pre Audit 2015, Internal Audit 30 November 2017	HGU Process, LUCA Review Process by RSPO
31		PT BINASAWIT ABADI PRATAMA		MDUE MUARA DUA ESTATE	4,115	PRDM	2020	Pre Audit 2015, Internal Audit 30 November 2017	HGU Process, LUCA Review Process by RSPO
32		PT AGROKARYA PRIMA LESTARI		MPNE MENTAYA ESTATE	8,432	SKOM	2020	Internal Audit 10 November 2017	HGU Process, LUCA Review Process by RSPO
33		PT AGROKARYA PRIMA LESTARI		KUYE KUAYAN ESTATE	3,535	SKOM	2020	Internal Audit 10 November 2017	HGU Process, LUCA Review Process by RSPO
34	GAR	PT AGROKARYA PRIMA LESTARI	CENTRAL KALIMANTAN	BSTE BUKIT SANTUHAI ESTATE	2,940	KUYM	2020	Pre Audit 2015, Internal Audit 30 November 2017	HGU Process, LUCA Review Process by RSPO
35		PT AGROKARYA PRIMA LESTARI		TBSE TAILIR BERAS ESTATE	2,920	KUYM	2020	Pre Audit 2015, Internal Audit 30 November 2017	HGU Process, LUCA Review Process by RSPO
36		PT AGROKARYA PRIMA LESTARI		SRAE SERANAU ESTATE	3,523	KUYM	2020	Pre Audit 2015, Internal Audit 30 November 2017	HGU Process, LUCA Review Process by RSPO
37		PT BUANA ADHITHAMA		SFRE SAPIRI ESTATE	2,748	KUYM	2020	Pre Audit 2015, Internal Audit 30 November 2017	HGU Process, LUCA Review Process by RSPO
38		PT AGROLESTARI SENTOSA		MNHE MANUHUNG ESTATE	2,195	JLNM	2020	Gap Analysis 6 April 2018	HGU Process, LUCA Review Process by RSPO
39		PT AGROLESTARI SENTOSA		KUUE KUALI ESTATE	3,557	JLNM	2020	Gap Analysis 6 April 2018	HGU Process, LUCA Review Process by RSPO
40		PT MITRA KARYA AGROINDO		SLNE SULIN ESTATE	4,173	TNGM	2020	Pre Audit 2015, Internal Audit 17 November 2017	HGU Process, LUCA Review Process by RSPO
41	GAR	PT MITRA KARYA AGROINDO	CENTRAL KALIMANTAN	NHYE NAHYANG ESTATE	4,030	TNGM	2020	Pre Audit 2015, Internal Audit 17 November 2017	HGU Process, LUCA Review Process by RSPO
42		PT MITRA KARYA AGROINDO		KTYE KATAYANG ESTATE	3,437	TNGM	2020	Pre Audit 2015, Internal Audit 17 November 2017	HGU Process, LUCA Review Process by RSPO
43		PT MITRA KARYA AGROINDO		SNSE SUNGAI NUSA ESTATE	3,221	SKOM	2020	Internal Audit 10 November 2017	HGU Process, LUCA Review Process by RSPO
44		PT ADITUNGGA MAHAJAYA		SAYE SUNGAI AYAWAN ESTATE	3,831	SKOM	2020	Internal Audit 10 November 2017	HGU Process, LUCA Review Process by RSPO
45		SMALLHOLDER		JLYA JAK LUAY KKPA	2,971	JLYM	2020	Internal Audit 9 November 2018	SHM Process
46	GAR	SMALLHOLDER	EAST KALIMANTAN	BJKA BUKIT SUBUR KKPA	669	JLYM	2020	Internal Audit 9 November 2018	SHM Process
47		SMALLHOLDER		GKMA GUNUNG KEMERENG KKPA	2,214	GFMM	2020	Internal Audit 2 Maret 2018	SHM Process
48	GAR	SMALLHOLDER	EAST KALIMANTAN	RPNA RANTAU PANJANG KKPA	982	RPNM	2020	Internal Audit 14 Desember 2018	SHM Process
49	GAR	SMALLHOLDER	SOUTH KALIMANTAN	SWTA SAWITA KKPA	840	SVTM	2020	Pre Audit 2015, Internal Audit 28 September 2018	SHM Process
50	GAR	SMALLHOLDER	JAMBI	TSRA TIGA SERJUMPUN ESTATE	2,788	PLNM	2020	Pre Audit 2015, Internal Audit 12 Oktober 2018	SHM Process
51	GAR	SMALLHOLDER	JAMBI	BGDA BATANG GADING KKPA	1,494	LNGM	2020	Pre Audit 2017, Internal Audit 9 Februari 2018	SHM Process
52	GAR	SMALLHOLDER	JAMBI	KILA KILUS KKPA	939	SRNM	2020	Internal Audit 5 Oktober 2018	SHM Process
53	GAR	SMALLHOLDER	SOUTH SUMATERA	PNDA PANDAWA KKPA	3,323	MKNM	2020	Internal Audit 26 Oktober 2018	SHM Process
54		SMALLHOLDER		KYNA KAYUNG KEMITRAAN	2,540	PKWM	2020	Internal Audit 2 November 2018	SHM Process
55	GAR	SMALLHOLDER	WEST KALIMANTAN	KNCA KENCANA KEMITRAAN	810	KNNM	2020	Internal Audit 29 Maret 2019	SHM Process
56		SMALLHOLDER		KNNA KENANGA KEMITRAAN	421	KNNM	2020	Internal Audit 29 Maret 2019	SHM Process

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No	GROUP	ESTATE COMPANY	PROVINCE	ESTATE (FIB SUPPLIER)	PLANTED AREA (Ha)	MIII	REVISI TIMEBOUND	Status	Issues
57		PT SAWIT MAS SEJAHTERA		SKME SUNGAI KIKIM ESTATE	1,708	SKMM	2020	Gap Analysis 21 Desember 2018	AMDAL Revision process
58		PT SAWIT MAS SEJAHTERA		SPGE SUNGAI PANGI ESTATE	3,119	SKMM	2020	Gap Analysis 21 Desember 2018	AMDAL Revision process
59	GAR	PT SAWIT MAS SEJAHTERA	SOUTH SUMATRA	SMIE SUNGAI MUSI ESTATE	1,808	SKMM	2020	Gap Analysis 21 Desember 2018	AMDAL Revision process
60		PT SAWIT MAS SEJAHTERA		SSLE SUNGAI SALING ESTATE	2,100	SKMM	2020	Gap Analysis 21 Desember 2018	AMDAL Revision process
61		PT BUMI SAWIT PERMAI		SENE SUNGAI ENIM ESTATE	1,864	SKMM	2020	Gap Analysis 21 Desember 2018	AMDAL Revision process
62		PT BUMI SAWIT PERMAI		SLME SUNGAI LEMATANG ESTATE	2,439	SKMM	2020	Gap Analysis 21 Desember 2018	AMDAL Revision process
63	GAR	SMALLHOLDER	RIAU	RRMA RAMARAJA KKPA	760	RRMM	2020	Internal Audit 10 Agustus 2018	SHM Process
64	GAR	SMALLHOLDER	BANGKA BELITUNG	TRSA TANJUNG RUSA KKPA	497	TRKM	2020	Gap Analysis 21 Desember 2018	SHM Process
65	GAR	PT SINAR BENCANA INTI PERKASA	SCUTH KALIMANTAN	SMUE SUNGAI MAGALAU ESTATE	1,736	SMGM	2020	Internal Audit 19 Januari 2019	LUCA Review Process by RSPO
66	GAR	PT BANGUN NUSA MANDIRI	WEST KALIMANTAN	KNRE KENARI ESTATE	1,514	KNNM	2020	Internal Audit 29 Maret 2019	HGU Process, LUCA Review Process by RSPO
67		PT BANGUN NUSA MANDIRI		KRNE KERANJI ESTATE	2,530	KNNM	2020	Internal Audit 29 Maret 2019	HGU Process, LUCA Review Process by RSPO
68	GAR	SMALLHOLDER	WEST KALIMANTAN	GHRA GAHARU PLASMA	557	KNNM	2020	Internal Audit 29 Maret 2019	HGU Process, LUCA Review Process by RSPO
69		SMALLHOLDER		KNRA KENARI PLASMA	52	KNNM	2020	Internal Audit 29 Maret 2019	HGU Process, LUCA Review Process by RSPO
70	GAR	PT PERSADA GRAHA MANDIRI	WEST KALIMANTAN	SBRE SUNGAI BERAN ESTATE	2,977	BLNM	2020	Internal Audit 3 Agustus 2018	LUCA Review Process by RSPO
71	GAR	SMALLHOLDER	WEST KALIMANTAN	BLNA BELIAN KKPA	669	BLNM	2020	Internal Audit 3 Agustus 2018	SHM Process
72		SMALLHOLDER		MTNA MUARA TAWANG KKPA	540	BLNM	2020	Internal Audit 3 Agustus 2018	SHM Process
73		SMALLHOLDER		KHKA KAPUS HULU KKPA	1,164	BLNM	2020	Internal Audit 3 Agustus 2018	SHM Process
74		PT AGROKARYA PRIMA LESTARI		SSBE SUNGAI SAMBON ESTATE	1,573	KUYM	2020	Internal Audit 30 November 2017	HGU Process, LUCA Review Process by RSPO
75	GAR	SMALLHOLDER	CENTRAL KALIMANTAN	SSBA SUNGAI SAMBON PLASMA	470	KUYM	2020	Internal Audit 30 November 2019	SHM Process
76		PT BUANA ADHITHAMA		BDUE BUKIT DUA ESTATE	1,223	KUYM	2020	Internal Audit 30 November 2019	HGU Process, LUCA Review Process by RSPO
77		PT BUANA ADHITHAMA		BTAE BUKIT TUNGAL ESTATE	513	KUYM	2020	Internal Audit 30 November 2020	HGU Process, LUCA Review Process by RSPO
78	GAR	PT AGROLESTARI SENTOSA	CENTRAL KALIMANTAN	BLAE BALASANG ESTATE	1,683	JLNM	2020	Gap Analysis 6 April 2018	HGU Process, LUCA Review Process by RSPO
79		PT AGROLESTARI SENTOSA		JLME JALEMO ESTATE	1,859	JLNM	2020	Gap Analysis 6 April 2018	HGU Process, LUCA Review Process by RSPO
80	SMALLHOLDER	SLNA SULIN PLASMA		1,677	TNGM	2020	Pre Audit 2015, Internal Audit 17 November 2017	SHM Process	
81	GAR	SMALLHOLDER	CENTRAL KALIMANTAN	SPRA SAPRI PLASMA	435	KUYM	2020	Pre Audit 2015, Internal Audit 30 November 2017	SHM Process
82		SMALLHOLDER		SKOA SAKO PLASMA	1,014	SKOM	2020	Internal Audit 10 November 2017	SHM Process
83	GAR	PT DIJANDA SAWIT LESTARI	SOUTH SUMATERA	MKNE MUARA KANDIS ESTATE ¹	575	MENM	2020	Internal Audit 26 November 2018	HGU Process
84		PT SAWIT MAS SEJAHTERA		SMSE SAWIT MAS SEJAHTERA ESTATE ¹	2,291	PPNM	2020	Internal Audit 27 April 2018	HGU Process
85		PT BUMI SAWIT PERMAI		BSWE BUMI SAWIT ESTATE ¹	773	BSWM	2020	Internal Audit 27 April 2018	HGU Process
86		PT IVO MAS TUNGGAL		KRDE KANDIS ESTATE ¹	130	SKMM	2020	Internal Audit 2 Maret 2018	HGU Process
87	GAR	PT IVO MAS TUNGGAL	RIAU	SSME SAMBON ESTATE ¹	29	SKMM	2020	Internal Audit 2 Maret 2018	HGU Process
88		PT IVO MAS TUNGGAL		LTNE LUNGG TANJUNG ESTATE ¹	557	LIBM	2020	Internal Audit 2 Maret 2018	HGU Process
89		PT IVO MAS TUNGGAL		SKKE SEI ROKAN ESTATE ¹	109	LIBM	2020	Internal Audit 2 Maret 2018	HGU Process
90		PT IVO MAS TUNGGAL		NGLE NENGGALA ESTATE ¹	430	LIBM	2020	Internal Audit 2 Maret 2018	HGU Process
91	GAR	PT BUANA WIRA LESTARI	RIAU	KJGE XIANG ESTATE ¹	56	KIGM	2020	Internal Audit 10 Agustus 2018	HGU Process
92		PT BUANA WIRA LESTARI		NMAE NAGAMAS ESTATE ¹	253	NSAM	2020	Internal Audit 10 Agustus 2018	HGU Process
93		PT BUANA WIRA LESTARI		NSAE NAGASAKTI ESTATE ¹	60	NSAM	2020	Internal Audit 10 Agustus 2018	HGU Process
94		PT RAMAJAYA PRAMUKTI		RRME RAMARAJA ESTATE ¹	319	RRMM	2020	Internal Audit 10 Agustus 2018	HGU Process
95	GAR	PT BUMIPALMA LESTARI PERKASA	RIAU	BPME BUMI PALMA ESTATE ¹	39,21	BPMM	2020	Internal Audit 12 Oktober 2018	HGU Process

Remark : data Luasan berdasarkan data Planted Area tahun 2015

Total Area 201,601

Jakarta, 21 January 2019

Acknowledge by

Head of Sustainability Policy & Compliance

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Golden Agri (GAR) RSPO Time Bound - Palm Oil Mills									
No.	GROUP	COMPANY NAME	PROVINCE	MILL	CPO Processed (Ton)	Revision TIMEBOUND	Status	Issues	
1	GAR	PT SAWITAKARYA MANUNGGUL	SOUTH KALIMANTAN	SWTM SAWITA MILL	25,411	2020	Pre Audit 2015, Internal Audit 28 September 2018	LUCA Review Process by RSPO	
2	GAR	PT KRESNA DUTA AGROINDO	JAMBI	PLKM PELAKAR MILL	56,063	2020	Pre Audit 2015, Internal Audit 12 Oktober 2018	No Issues, Plan to Main Audit 2019	
3	GAR	PT SMART TBK	SOUTH KALIMANTAN	BKPM BUKIT KAPUR MILL	29,694	2020	Pre Audit 2015, Internal Audit 19 Januari 2019	HGU Process, LUCA Review Process by	
4	GAR	PT SINAR KENCANA INTI PERKASA	SOUTH KALIMANTAN	SKPM SUNGAI KUPANG MILL	46,579	2020	Main Audit 2015, Internal Audit 9 Maret 2018	No Issues, Plan to Main Audit 2019	
5	GAR	PT SINAR KENCANA INTI PERKASA	PAPUA	KSRM KASUARI MILL	44,400	2020	Pre Audit 2015, Internal Audit 5 Oktober 2018	AMDAL Revision process	
6	GAR	PT AGROLESTARI MANDIRI	WEST KALIMANTAN	PKWM PEKAWAI MILL	62,693	2020	Pre Audit 2015, Internal Audit 2 November 2018	LUCA Review Process by RSPO	
7	GAR	PT BINASAWIT ABADI PRATAMA	CENTRAL KALIMANTAN	PRDM PERDANA MILL	108,687	2020	Pre Audit 2015, Internal Audit 30 November 2017	HGU Process, LUCA Review Process by	
8	GAR	PT AGROKARYA PRIMA LESTARI	CENTRAL KALIMANTAN	KUYM KUAYAN MILL	117,037	2020	Pre Audit 2015, Internal Audit 30 November 2017	HGU Process, LUCA Review Process by	
9	GAR	PT MITRAKARYA AGROINDO	CENTRAL KALIMANTAN	TNGM TANGAR MILL	113,610	2020	Pre Audit 2015, Internal Audit 17 November 2017	HGU Process, LUCA Review Process by	
10	GAR	PT PARAMITRA INTERNUSA	WEST KALIMANTAN	BLNM BELIAN MILL	68,336	2020	Pre Audit 2015, Internal Audit 3 Agustus 2018	LUCA Review Process by RSPO	
11	GAR	PT KRESNA DUTA AGROINDO	EAST KALIMANTAN	RPNM RANTAU PANJANG MILL	36,233	2020	Internal Audit 14 Desember 2018	LUCA Review Process by RSPO	
12	GAR	PT KRESNA DUTA AGROINDO	EAST KALIMANTAN	GKMM GUNUNG KOMBENG MILL	19,869	2020	Internal Audit 2 Maret 2018	SHM Process	
13	GAR	PT SAWIT MAS SEJAHTERA	SOUTH SUMATRA	SKMM SUNGAI KIKIM	33,131	2020	Gap Analysis 21 Desember 2018	AMDAL Revision process	
14	GAR	PT SINAR KENCANA INTI PERKASA	SOUTH KALIMANTAN	SMGM SUNGAI MAGALAU MILL	23,505	2020	Internal Audit 19 Januari 2019	LUCA Review Process by RSPO	
15	GAR	PT AGROLESTARI SENTOSA	CENTRAL KALIMANTAN	JLMM JALEMO MILL		2020	Gap Analysis 6 April 2018	HGU Process, LUCA Review Process by	
16	GAR	PT ADI TUNGGAL MAHAJAYA	CENTRAL KALIMANTAN	SKOM SAKO MILL		2020	Internal Audit 10 November 2017	HGU Process, LUCA Review Process by	
				Total CPO	785,248				

Jakarta, 21 January 2019

Acknowledge by

 Head of Sustainability Policy & Compliance

Appendix C: GHG Reporting Executive Summary

The GHG emissions that were produced in **Jakluay POM** for **January- December 2018** 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 **Jakluay POM** for **January- December 2018** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	0.7
PKO	0.7

Extraction	%
OER	22.6
KER	5.13

Production	t/yr
FFB Process	455120.67
CPO Produced	102851.66
PKO Produced	23343.16

Land Use	Ha
OP Planted Area	13269.06
OP Planted on peat	0
Conservation (forested)	0
Conservation (non-forested)	634.55
Total	13903.61

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	122900.26	0.37	0	0	0	0	122900.26	0.37
CO ₂ Emission from fertilizer	5334.14	0.02	0	0	0	0	5334.14	0.02
NO ₂ Emmision	6758.33	0.02	0	0	0	0	6758.33	0.02
Fuel Consumption	4024.26	0.01	0	0	0	0	4024.26	0.01
Peat Oxidation	0	0	0	0	0	0	0	0
Sink								
Crop Sequestration	-122481.47	-0.37	0	0	0	0	-122481.47	-0.37
Conservation Sequestration	0	0	0	0	0	0	0	0

Total	16535.52	0.05	0	0	0	0	16535.52	0.05
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**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	48691.19	0.11
Fuel Consumption	952.41	0
Grid Electricity Utilisation	0	0
Credit		
Export of Grid Electricity	0	0
Sales of PKS	0	0
Sales of EFB	0	0
Total	49643.6	0.11

Summary of Kernel Crusher Emission and Credit (if applicable)

Emissions	tCO ₂ e
PK from own mill	0
PK from other source	0
Fuel Consumptions	0
Total Crusher emissions	0

*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 D: General Chain of Custody Requirements for the Supply Chain

5.1 Applicability of the general chain of custody requirements for the supply chain			
	Requirement	Evidence For any N/A raised, justification is required.	Compliance (Yes / No or N/A)
5.1.1	The General Chain of Custody requirements of the RSPO Supply Chain Standard shall apply to any organization throughout the supply chain that takes legal ownership and physically handles RSPO Certified Sustainable oil palm products at a location under the control of the organization including outsourced contractors. After the end product manufacturer, there is no further requirement for certification.	PT. Tapian Nadenggan – Jakluay POM is part of the RSPO supply chain, as the organization takes legal ownership and physically handles RSPO Certified Sustainable oil palm products – therefore this requirement is applicable. The site receive RSPO certified FFB, processed into CPO and PK and sales the market.	Yes
5.1.2	Traders and distributors require a licence obtained from RSPO Secretariat to sell RSPO certified product but do not themselves require certification. When selling RSPO certified products, a licensed trader and/or distributor shall pass on the certification number of the product manufacturer and the applicable supply chain model.	PT. Tapian Nadenggan – Jakluay POM is not a trader or distributors, therefore this indicator is not applicable.	Yes
5.1.3	Either the operator at site level or its parent company seeking certification shall be a member of the RSPO and shall register on the RSPO IT platform.	PT. Tapian Nadenggan – Jakluay POM is subsidiary of Golden Agri Resources Ltd.with RSPO membership number 1-0096-11-000-00, and member since 31 March 2011. The site has RSPO IT Platform ID, which is RSPO_PO1000001920.	Yes
5.1.4	Processing aids do not need to be included within an organization's scope of certification.	PT. Tapian Nadenggan – Jakluay POM does not include any processing aid into scope of certification.	Yes
5.2 Supply chain model			
5.2.1	The site can only use the same supply chain model as its supplier or go to a less strict system. Declassification/downgrading can	The site is a palm oil mill that uses RSPO supply chain model Mass Balance, therefore they can process FFB from certified and non-certified sources. The site aware that	Yes

	only be done in the following order: Identity Preserved -> Segregated -> Mass Balance.	they can only claim their product (CPO and PK) as Mass Balance or Non Certified product.	
5.2.2	The site can use one (1) or a combination of supply chain models as audited and certified by the CB.	PT. Tapan Nadenggan – Jakluay POM only uses RSPO supply chain system model Mass Balance.	Yes
5.3. Documented Procedures			
5.3.1	The site 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: <ul style="list-style-type: none"> • Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. 	<p>The site has documented procedure:</p> <ul style="list-style-type: none"> - "SOP Identifikasi dan Kemamputelusuran Produk Bersertifikat" (SOP/SMART/CERS-EHSD/SADV/I/001) dated 2 July 2014. - "SOP Supply Chain Produk RSPO Model Mass Balance" (PT.TN JLYM/SOP/23) dated 2 April 2018. <p>The scope of the procedures covers receiving of FFB, process into CPO and PK, and delivery to bulking/warehouse or next processing unit. The procedures covers critical control points, receiving of raw material, weighing, printing weighbridge card, checking of raw material quality, processing, quality and quantity monitoring, report validation, mass balance calculation, product delivery, product weighing and documentation. The procedures are complete and up to date covering the implementation of all the elements of the supply chain model Mass Balance requirements and has referring to RSPO Supply Chain Certification Standard revised 14 June 2017.</p>	Yes
	<ul style="list-style-type: none"> • Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). 	<p>The site has maintained complete and up to date records and reports that demonstrated compliance with the RSPO Supply Chain model Mass Balance, among others: Surat Pengantar Buah (FFB Delivery Note); Weighbridge ticket; Distribusi Timbangan; Daftar Penerimaan TBS; Rekap Penerimaan TBS Per Unit; Mass Balance report; CPO/PK Delivery Note; Berita Acara Penyegelan; Izin Masuk Pabrik; Izin Keluar Pabrik; Formulir Inventarisasi Penimbangan Tarra Truck PK; Minutes and Attendance list of Training dated 30 October 2018 regarding "Pemahaman RSPO Supply Chain Certification Standard Revisi 14 Juni 2017", attended by 25 participants including Regional Controller of Kaltim 1 and Kaltim 2, Estate Managers, Mill Manager, SPO, PCDV and Operators.</p>	Yes
	<ul style="list-style-type: none"> • 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. 	<p>The person having responsibility for and authority over the implementation of the RSPO Supply Chain requirements identified in "SOP Supply Chain Produk RSPO Model Mass Balance" (PT.TN JLYM/SOP/23) dated 2 April 2018, section 3 "Tugas</p>	Yes

	This person shall be able to demonstrate awareness of the organization's procedures for the implementation of this standard.	dan Tanggungjawab". As explained in the SOP, Mill Unit Head is responsible for the implementation of RSPO Supply Chain requirements. During audit the Mill Unit Head able to demonstrate awareness of the organization's procedures for the implementation of these RSPO Supply Chain requirements.	
5.3.2	The site shall have a written procedure to conduct annual internal audit to determine whether the organization; i) conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.	The site has documented procedure of annual Internal Audit as in "SOP Internal Audit" (SOP/SMART/UMUM/SADV/I/009) dated 1 July 2014. The procedure described scope of internal audit covering SMK (Sistem Manajemen Keberlanjutan) and SPO (Sustainable Palm Oil).	Yes
	ii) effectively implements and maintains the standard requirements within its organization	The annual RSPO internal audit has been conducted on 5 – 9 November 2018 covering RSPO Principal and Criteria and RSPO Supply Chain Certification Standard, June 2017. However RSPO General Chain of Custody Requirement for the Supply Chain clause 5.5 Outsourcing Process was not audited, whilst the site used third party contractor for transport of certified product. Correction: Internal audit team have revised the internal audit report for Jakluay POM, specific for point 5.5 on February 2019. Conduct refresh training for RSPO SCCS - June 2017 by personnel with lead auditor RSPO SCCS qualification, dated 11 March 2019.	NC Major Yes
5.4. Purchasing and goods in			
5.4.1	The receiving site shall ensure that purchases of RSPO certified oil palm products are in compliance and the following minimum information for RSPO certified products is made available by the supplier in document form: <ul style="list-style-type: none"> • The name and address of the buyer; • The name and address of the seller; • The loading or shipment/delivery date; • The date on which the documents were issued; 	The site received FFB from certified and non-certified source. Certified source consist of own crop from Jakluay Estate, Pantun Mas Estate, Long Buluh Estate, and Bukit Subur Estate. Non-certified source there are Scheme Smallholders, consist of Jakluay Plasma, Bukit Subur Plasma; and outside FFB Suppliers, consist of KSU Pantun Jaya (SESX), Koperasi Prima Pantun (KPPX), KSU Gapoktan Etam Sejahtera (KPGX), Koperasi Sawit Harapan Jaya (SHJX). Document "Surat Pengantar Buah" and Weighbridge Card described identity and location of FFB source and other item required, e.g. Certified: - Surat Pengantar Buah No.1427/TBS/05/19/01/2834 dated 28/01/2019 from Jakluay Estate, Division 5, Block H14, H15 and H16, total 680 bunches, with transport dump truck No. KT 8539 RN. Weighbridge card No.21971, dated	Yes

<ul style="list-style-type: none"> • A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations); • The quantity of the products delivered; • Any related transport documentation; • Supply Chain certificate number of the seller; • A unique identification number 	<p>28/01/2019 mentioned commodity is FFB, Net weight 6,680 kg, From: Jakluay Estate Division 5, quantity 680 bunches, based on Delivery Note No. 1427/TBS/05/19/01/2834, Transporter: 3500040 PT Satrindo Jaya Agropalma, Driver: Fabianus, Clerk: Ahmad Musyafa, Stamped Certified.</p> <ul style="list-style-type: none"> - Surat Pengantar Buah No.1431/TBS/03/19/01/78027 dated 28/01/2017 from Long Buluh Estate, Division 3, Block F38, total 255 bunches, with transport dump truck No. DA 9830 GA. Weighbridge card No.21780, dated 28/01/2019 mentioned commodity is FFB, Net weight 7,020 kg, From: Long Buluh Estate Division 3, quantity 255 bunches, Delivery Note No. 1431/TBS/03/19/01/8027, Transporter: 3500040 PT. Satrindo Jaya Agropalma, Driver: Almerio, Clerk: Eka Desember Sari, Stamped Certified. - Surat Pengantar Buah No.1428/TBS/03/19/1/5414 dated 28/01/2019 from Pantun Mas Estate, Division 3, Block E11 and E12, total 393 bunches, with transport dump truck No. DA 8756 GC. Weighbridge card No.21996, dated 28/01/2019 mentioned commodity is FFB, Net weight 6,480 kg, From: Pantun Mas Estate Division 3, quantity 393 bunches, based on Delivery Note No.1428/TBS/03/19/01/5414, Transporter: 3500040 PT. Satrindo Jaya Agropalma, Driver: Teofilus, Clerk: Ahmad Musyafa, stamped Certified. <p>Sample of Non-certified FFB deliveries:</p> <ul style="list-style-type: none"> - Surat Pengantar Buah No.JLYA/TBS/06/01/19/0472 dated 28/01/2019 from Jakluay Plasma, Division 6, Block F41, F42 and F43, total 278 bunches, with transport dump truck No. KT 8848 CE. Weighbridge card No.21982, dated 28/01/2019 mentioned commodity is FFB, Net weight 7,040 kg, From: Jakluay Plasma Division 6, quantity 278 bunches, based on Delivery Note No.JLYA/TBS/06/19/01/0472, Transporter: 3500040 PT Satrindo Jaya Agropalma, Driver: Ramadhani, Clerk: Ahmad Musyafa. - Surat Pengantar Buah No.BSRA/TBS/01/19/01/1734 dated 28/01/2019 from Bukit Subur Plasma, Division 1, Block F06 and F07, total 670 bunches, with transport dump truck No. KT 8017 RH. Weighbridge card No.21735, dated 28/01/2019 mentioned commodity is FFB, Net weight 6,730 kg, From: Bukit Subur Plasma Division 1, quantity 670 bunches, based on Delivery Note No.BSRA/TBS/01/19/01/1734, Transporter: 35556 PT Tapan Nadenggan-BSRE, Driver: Hendrik, Clerk: Eka Desember Sari. 	
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	<ul style="list-style-type: none"> 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). 	Information are complete and presented in couple document, e.g. "Surat Pengantar Buah", Weighbridge Card and "Rekapitulasi Penerimaan TBS".	Yes
	<ul style="list-style-type: none"> The site receiving RSPO certified oil palm products shall ensure that the products are verified as being RSPO certified. For sites that are required to announce and confirm trades in the RSPO IT platform, this shall include making Shipping Announcements/Announcements and Confirmations on the RSPO IT platform per shipment or group shipments. Refer to section 5.7.1 of this document for further guidance. 	The site has ensured that the FFB are certified based on the source of FFB. The certified FFB only come from their own estate, which are Jakluay Estate, Pantun Mas Estate, Long Buluh Estate and Bukit Subur Estate. Other than that are non-certified.	Yes
	<ul style="list-style-type: none"> A check of the validity of the Supply Chain Certification of suppliers is required for all sites that are SC certified. This shall be checked via the list of RSPO Supply Chain Certified sites on the RSPO website (www.rspo.org) at least annually or through the RSPO IT Platform by confirmation of (shipping) announcements. 	The site does not need to check the certificate validity of the FFB source, because it is fall under PT. Tapian Nadenggan - Jakluay POM under certificate number RSPO 623595.	N/A
	<ul style="list-style-type: none"> The validity of licence for traders and distributors shall also be checked via the RSPO website at least annually or through the RSPO IT platform by confirmation of shipping announcements / announcements. 	The site has never purchased any certified FFB from traders or distributors.	N/A
5.4.2	The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.	The documented procedure "SOP Supply Chain Produk RSPO Model Mass Balance" (PT.TN JLYM/SOP/23) dated 2 April 2018 has mentioned mechanism for handling non-conforming oil palm product and/or documents. In Section 6.1 (Receiving of Raw Material) mentioned that the site has list of updated FFB Suppliers. FFB supplier which is not in the list, cannot enter the Palm Oil Mill.	Yes
5.5. Outsourcing activities			
5.5.1	In cases where an operation seeking or holding certification outsources activities to independent third parties (e.g.	The site operate subcontractor for CPO and PK transporter, consist of: CPO: 1. PT. Satrindo Jaya Agro Palma, Jakarta;	Yes

	<p>subcontractors for storage, transport or other outsourced activities), the operation seeking or holding certification shall ensure that the independent third party complies with the requirements of the RSPO Supply Chain Certification Standard. A CPO mill and independement mil cannot outsource processing activities like refining or crushing.</p> <p>This requirement is not applicable to outsourced storage facilities where the management of the oil palm product(s) and instructions for tank movements are controlled by the certified organization (not the tank farm manager).</p>	<p>PK: 2. PT. Satrindo Jaya Agro Palma, Jakarta; 3. PT. Aldi Mitra Sejahtera, Samarinda;</p> <p>PT. Tapian Nadenggan ensure that the third party complies with the RSPO Supply Chain Certification Standard requirements through Statement Letter issued by both contractors, on 7 January 2019.</p>	
5.5.2	<p>Sites which include outsourcing within the scope of their RSPO Supply Chain certificate shall ensure the following:</p> <p>a. The site has legal ownership of all input material to be included in outsourced processes;</p>	<p>PT. Tapian Nadenggan – Jakluay POM has legal ownership of the CPO and PK delivered by the independent third party.</p>	Yes
	<p>b. The site 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 site to ensure that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary.</p>	<p>PT. Tapian Nadenggan – Jakluay POM have Surat Perjanjian Kerja (contract) signed with the subcontractor as follows: CPO: 1. PT. Satrindo Jaya Agro Palma, Jakarta; Contract No.005/TN/01/2016-CPO dated 25 January 2016 and Addendum of contract dated 24 January 2018, described that contract period extended to 24 January 2020. PK: 1. PT. Satrindo Jaya Agro Palma, Jakarta; Contract No.003/TN/01/2016-PK dated 25 January 2016 and Addendum of contract dated 24 January 2018, described that contract period extended to 24 January 2020. 2. PT. Aldi Mitra Sejahtera, Samarinda; Contract No.001/TN/01/2016-PK dated 25 January 2016 and Addendum of contract dated 24 January 2018, described that contract period extended to 24 January 2020.</p>	Yes

		PT. Tapan Nadenggan ensure that the third party complies with the RSPO Supply Chain Certification Standard requirements through Statement Letter issued by both contractors, which is PT. Satrindo Jaya Agropalma on 7 January 2019 and PT. Aldi Mitra Sejahtera on 31 January 2019. The Statement letter described that the contractor willing to be audited by Certification Body.	
	c. The site has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.	The company has established procedure "SOP Pengendalian Kontraktor" (SOP/SMART/MCAR/XVI/TA-PKT - control of contractor). The procedure described requirement of RSPO Supply Chain Certification Standard to be implemented by relevant contractor. Contractors are selected using form of "Evaluasi dan Rekomendasi Kontraktor" (FORM/SMART/MCAR/ XVI/TA-PKT/03) for evaluation and recommendation of contractors. These mechanism have been disseminated to relevant CPO and PK transporter on 7 January 2019.	Yes
	d. The site seeking or holding certification 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 any and all information, when this is announced in advance.	PT. Tapan Nadenggan ensure that the third party complies with the RSPO Supply Chain Certification Standard requirements through Statement Letter issued by both contractors, which is PT. Satrindo Jaya Agropalma on 7 January 2019 and PT. Aldi Mitra Sejahtera on 31 January 2019. The Statement letter described that the contractor willing to be audited by Certification Body.	N/A
5.5.3	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	PT. Tapan Nadenggan kept the contract of CPO and PK transporter which include name and contact detail of the contractors. Contact name for PT. Satrindo Jaya Agropalma is Mr. Sukamana; and contact name for PT. Aldi Mitra Sejahtera is Mr. Yusrianto.	Yes
5.5.4	The site shall at its next audit inform its CB of the names and contact details of any new contractor used for the processing or physical handling of RSPO certified oil palm products.	PT. Tapan Nadenggan procedure's of supply chain was referring to RSPO Supply Chain Certification Standard, therefore it will inform CB regarding the name and contact details of any new contractors used for the processing or physical handling of RSPO certified oil palm products.	Yes
5.6. Sales and goods out			
5.6.1	The supplying site shall ensure that the following minimum information for RSPO certified products is made available in document form. <ul style="list-style-type: none"> The name and address of the buyer; 	PT. Tapan Nadenggan – Jakluay POM has shown records that include minimum information required for RSPO certified product. During this period of assessment, the site does not sell any certified CPO physically, however the site sell certified PK physically. The site has also had sell RSPO Credit of CSPO. Record seen:	Yes

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	<ul style="list-style-type: none"> • The name and address of the seller; • The loading or shipment/ delivery date; • The date on which the documents were issued; • A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations); • The quantity of the products delivered; • Any related transport documentation; • Supply chain certificate number of the seller; • A unique identification number 	<ul style="list-style-type: none"> • Weighbridge Card #18154 dated 24/10/2018 described the name of the buyer is PT Sumber Indah Perkasa; the name of the Seller is PT. Tapan Nadenggan – Jakluay Mill; delivery date and date of document issued is 24/10/2018; description of product is Palm Kernel; quantity is 22,100 kg Total Certified Product; Certificate ID: RSPO 623595; Supply Chain Model is MB; Unique Identification Number is 18101403; transporter PT. Aldi Mitra Sejahtera; Driver Syamsuddin Arsyad; Clerk Hamjah Kubat Damanik; related transport document are Delivery Note #1454/KER/LK/18/10/1403; and Contract #1454/KER/1454/18/T041. • Weighbridge Card #28522 dated 05/06/2018 described the name of the buyer is PT Sumber Indah Perkasa; the name of the Seller is PT. Tapan Nadenggan – Jakluay Mill; delivery date and date of document issued is 05/06/2018; description of product is Palm Kernel; quantity is 11,500 kg Total Certified Product; Certificate ID: RSPO 623595; Supply Chain Model is MB; Unique Identification Number is 18060639; transporter PT. Aldi Mitra Sejahtera; Driver M. Tahir; Clerk Ahmad Musyafa; related transport document are Delivery Note #1454/KER/LK/18/ 06/0639; and Contract #1454/KER/1454/18/T022. • Weighbridge Card #10062 dated 24/03/2018 described the name of the buyer is PT. Sumber Indah Perkasa; the name of the Seller is PT. Tapan Nadenggan – Jakluay Mill; delivery date and date of document issued is 24/03/2018; description of product is Palm Kernel; quantity is 13,200 kg Total Certified Product; Certificate ID: RSPO 623595; Supply Chain Model is MB; Unique Identification Number is 18030258; transporter PT. Aldi Mitra Sejahtera; Driver Darlan Badawi; Clerk Eka Desember Sari; related transport document are Delivery Note #1454/KER/LK/18/03/0258; and Contract #1454/KER/1454/18/T010. 	
	<ul style="list-style-type: none"> • 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>Information is presented on across a range of documents, such as Weighbridge Card, Delivery Note, Sales Contract and Delivery Order.</p>	<p>Yes</p>
	<ul style="list-style-type: none"> • For sites that are required to announce and confirm trades in the RSPO IT platform, this shall include making Shipping Announcements / Announcements and Confirmations on the 	<p>PT. Tapan Nadenggan – Jakluay POM has registered all of their transaction including Shipping Announcement and Stock Allocation in RSPO IT Platform (PalmTrace). Sample of PK Shipping Announcement:</p>	<p>Yes</p>

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	<p>RSPO IT platform per shipment or group of shipments. Refer to section 5.7.1 of this document for further guidance.</p>	<ul style="list-style-type: none"> Transaction ID TR-42a7fcb3-45fa dated 21/06/2018; Seller Jakluay Palm Oil Mill – PT. Tapan Nadenggan; Seller Ref #1454/KER/1454/18/T010; Buyer PT. Sumber Indah Perkasa; Buyer Ref #4800040448; Product CSPK; Program Mass Balance; Volume 503.62 MT; Transaction Type: Shipping; Status: Confirmed; Shipping/ BL date 10 May 2018. Based on Delivery Note: <table border="1" data-bbox="1117 507 1774 1388"> <thead> <tr> <th>Delivery Note No.</th> <th>Date</th> <th>Volume (kg)</th> </tr> </thead> <tbody> <tr><td>1454/KER/LK/18/03/0258</td><td>24/03/2018</td><td>13,200</td></tr> <tr><td>1454/KER/LK/18/03/0259</td><td>24/03/2018</td><td>11,790</td></tr> <tr><td>1454/KER/LK/18/03/0261</td><td>24/03/2018</td><td>13,270</td></tr> <tr><td>1454/KER/LK/18/03/0267</td><td>24/03/2018</td><td>12,170</td></tr> <tr><td>1454/KER/LK/18/03/0268</td><td>24/03/2018</td><td>15,730</td></tr> <tr><td>1454/KER/LK/18/03/0269</td><td>24/03/2018</td><td>12,640</td></tr> <tr><td>1454/KER/LK/18/03/0270</td><td>27/03/2018</td><td>14,110</td></tr> <tr><td>1454/KER/LK/18/03/0271</td><td>27/03/2018</td><td>13,760</td></tr> <tr><td>1454/KER/LK/18/03/0272</td><td>27/03/2018</td><td>16,070</td></tr> <tr><td>1454/KER/LK/18/03/0273</td><td>27/03/2018</td><td>13,500</td></tr> <tr><td>1454/KER/LK/18/03/0274</td><td>28/03/2018</td><td>13,450</td></tr> <tr><td>1454/KER/LK/18/03/0275</td><td>28/03/2018</td><td>13,950</td></tr> <tr><td>1454/KER/LK/18/03/0278</td><td>02/04/2018</td><td>14,010</td></tr> <tr><td>1454/KER/LK/18/03/0279</td><td>02/04/2018</td><td>7,640</td></tr> <tr><td>1454/KER/LK/18/03/0286</td><td>03/04/2018</td><td>21,370</td></tr> <tr><td>1454/KER/LK/18/03/0287</td><td>03/04/2018</td><td>12,260</td></tr> <tr><td>1454/KER/LK/18/03/0288</td><td>04/04/2018</td><td>12,680</td></tr> <tr><td>1454/KER/LK/18/03/0289</td><td>04/04/2018</td><td>12,130</td></tr> <tr><td>1454/KER/LK/18/03/0290</td><td>04/04/2018</td><td>11,560</td></tr> <tr><td>1454/KER/LK/18/03/0291</td><td>04/04/2018</td><td>20,980</td></tr> <tr><td>1454/KER/LK/18/03/0292</td><td>04/04/2018</td><td>11,660</td></tr> <tr><td>1454/KER/LK/18/03/0293</td><td>04/04/2018</td><td>10,590</td></tr> <tr><td>1454/KER/LK/18/03/0294</td><td>04/04/2018</td><td>12,410</td></tr> <tr><td>1454/KER/LK/18/03/0295</td><td>04/04/2018</td><td>12,500</td></tr> <tr><td>1454/KER/LK/18/03/0296</td><td>04/04/2018</td><td>14,200</td></tr> <tr><td>1454/KER/LK/18/03/0297</td><td>04/04/2018</td><td>12,120</td></tr> <tr><td>1454/KER/LK/18/03/0303</td><td>06/04/2018</td><td>13,790</td></tr> </tbody> </table>	Delivery Note No.	Date	Volume (kg)	1454/KER/LK/18/03/0258	24/03/2018	13,200	1454/KER/LK/18/03/0259	24/03/2018	11,790	1454/KER/LK/18/03/0261	24/03/2018	13,270	1454/KER/LK/18/03/0267	24/03/2018	12,170	1454/KER/LK/18/03/0268	24/03/2018	15,730	1454/KER/LK/18/03/0269	24/03/2018	12,640	1454/KER/LK/18/03/0270	27/03/2018	14,110	1454/KER/LK/18/03/0271	27/03/2018	13,760	1454/KER/LK/18/03/0272	27/03/2018	16,070	1454/KER/LK/18/03/0273	27/03/2018	13,500	1454/KER/LK/18/03/0274	28/03/2018	13,450	1454/KER/LK/18/03/0275	28/03/2018	13,950	1454/KER/LK/18/03/0278	02/04/2018	14,010	1454/KER/LK/18/03/0279	02/04/2018	7,640	1454/KER/LK/18/03/0286	03/04/2018	21,370	1454/KER/LK/18/03/0287	03/04/2018	12,260	1454/KER/LK/18/03/0288	04/04/2018	12,680	1454/KER/LK/18/03/0289	04/04/2018	12,130	1454/KER/LK/18/03/0290	04/04/2018	11,560	1454/KER/LK/18/03/0291	04/04/2018	20,980	1454/KER/LK/18/03/0292	04/04/2018	11,660	1454/KER/LK/18/03/0293	04/04/2018	10,590	1454/KER/LK/18/03/0294	04/04/2018	12,410	1454/KER/LK/18/03/0295	04/04/2018	12,500	1454/KER/LK/18/03/0296	04/04/2018	14,200	1454/KER/LK/18/03/0297	04/04/2018	12,120	1454/KER/LK/18/03/0303	06/04/2018	13,790	
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		<table border="1"> <tr><td>1454/KER/LK/18/03/0304</td><td>06/04/2018</td><td>12,720</td></tr> <tr><td>1454/KER/LK/18/03/0305</td><td>06/04/2018</td><td>12,940</td></tr> <tr><td>1454/KER/LK/18/03/0306</td><td>06/04/2018</td><td>13,320</td></tr> <tr><td>1454/KER/LK/18/03/0307</td><td>06/04/2018</td><td>16,190</td></tr> <tr><td>1454/KER/LK/18/03/0308</td><td>06/04/2018</td><td>13,360</td></tr> <tr><td>1454/KER/LK/18/03/0309</td><td>06/04/2018</td><td>13,210</td></tr> <tr><td>1454/KER/LK/18/03/0310</td><td>06/04/2018</td><td>12,630</td></tr> <tr><td>1454/KER/LK/18/03/0311</td><td>07/04/2018</td><td>13,190</td></tr> <tr><td>1454/KER/LK/18/03/0312</td><td>07/04/2018</td><td>12,970</td></tr> <tr><td>1454/KER/LK/18/03/0314</td><td>07/04/2018</td><td>13,000</td></tr> <tr><td>1454/KER/LK/18/03/0330</td><td>10/04/2018</td><td>7,810</td></tr> </table> <ul style="list-style-type: none"> Transaction ID TR-cdcf2dd3-d4f2 dated 18/09/2018; Seller Jakluay Palm Oil Mill – PT. Tapian Nadenggan; Seller Ref #4800041390; Buyer PT. Sumber Indah Perkasa; Buyer Ref #DIC/1454/230518/001; Product CSPK; Program Mass Balance; Volume 500.79 MT; Transaction Type: Shipping; Status: Confirmed; Shipping/BL date 13 June 2018. Based on Delivery Order No.1454/KER/1454/18/T022; Delivery Note from No.1454/KER/LK/18/06/0617 to 1454/KER/LK/18/06/0686 dated from 2 June 2018 to 12 June 2018. Transaction ID TR-e17ced5c-2dbc dated 16 January 2019; Seller Jakluay Palm Oil Mill – PT. Tapian Nadenggan; Seller Ref #1454/KER/1454/18/T041; Buyer PT. Sumber Indah Perkasa; Buyer Ref #4800043269; Product CSPK; Program Mass Balance; Volume 703.36 MT; Transaction Type: Shipping; Status: Confirmed; Shipping/BL date 9 November 2018. Based on 53 Delivery Notes consist of No. 1454/KER/LK/18/10/1402 to 1454/KER/LK/18/10/1479. <p>Sample of RSPO Credit:</p> <ul style="list-style-type: none"> Stock Transaction ID ST-TR-28dd299a-7117; date 4 December 2018; Product CSPO; Program Mass Balance; Transaction Type: Credit Allocation; Transaction Volume 30,000 MT. Stock Transaction ID ST-TR-019dc87f-005f; date 30 August 2018; Product CSPO; Program Mass Balance; Transaction Type: Credit Allocation; Transaction Volume 2,300 MT. 	1454/KER/LK/18/03/0304	06/04/2018	12,720	1454/KER/LK/18/03/0305	06/04/2018	12,940	1454/KER/LK/18/03/0306	06/04/2018	13,320	1454/KER/LK/18/03/0307	06/04/2018	16,190	1454/KER/LK/18/03/0308	06/04/2018	13,360	1454/KER/LK/18/03/0309	06/04/2018	13,210	1454/KER/LK/18/03/0310	06/04/2018	12,630	1454/KER/LK/18/03/0311	07/04/2018	13,190	1454/KER/LK/18/03/0312	07/04/2018	12,970	1454/KER/LK/18/03/0314	07/04/2018	13,000	1454/KER/LK/18/03/0330	10/04/2018	7,810	
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5.7. Registration of transactions

5.7.1	<p>Supply chain actors who:</p> <ul style="list-style-type: none"> are mills, traders, crushers and refineries and; take legal ownership and/or physically handle RSPO Certified Sustainable oil palm products that are available in the yield scheme of the RSPO IT Platform (Figure 2 and 3, Refer Annex 1) shall register their transaction in the RSPO IT platform and confirm upon receipt where applicable. 	<p>The site is a Palm Oil Mill which take legal ownership and physically handle RSPO certified sustainable oil palm product, has registered their transaction in RSPO IT Platform (PalmTrace).</p>	Yes
5.7.2	<p>The involved supply chain actors mentioned in 5.7.1 shall do the following actions in the RSPO IT Platform:</p> <ul style="list-style-type: none"> Shipping Announcement / Announcement: When RSPO certified volume is sold as certified, the volumes of products that are in the yield scheme (Figure 2 and 3, refer Annex 1) shall be registered as a Shipping Announcement / Announcement in the RSPO IT Platform. The declaration time to do Shipping announcement / Announcement is based on members' own standard operating procedures. 	<p>Sample of PK Shipping Announcement:</p> <ul style="list-style-type: none"> Transaction ID TR-42a7fcb3-45fa dated 21/06/2018; Seller Jakluay Palm Oil Mill – PT. Tapian Nadenggan; Seller Ref #1454/KER/1454/18/T010; Buyer PT. Sumber Indah Perkasa; Buyer Ref #4800040448; Product CSPK; Program Mass Balance; Volume 503.62 MT; Transaction Type: Shipping; Status: Confirmed; Shipping/ BL date 10/05/2018. Transaction ID TR-cdcf2dd3-d4f2 dated 18/09/2018; Seller Jakluay Palm Oil Mill – PT. Tapian Nadenggan; Seller Ref #4800041390; Buyer PT. Sumber Indah Perkasa; Buyer Ref #DIC/1454/230518/001; Product CSPK; Program Mass Balance; Volume 500.79 MT; Transaction Type: Shipping; Status: Confirmed; Shipping/ BL date 13/06/2018. Transaction ID TR-e17ced5c-2dbc dated 16/01/2019; Seller Jakluay Palm Oil Mill – PT. Tapian Nadenggan; Seller Ref #1454/KER/1454/18/T041; Buyer PT. Sumber Indah Perkasa; Buyer Ref #4800043269; Product CSPK; Program Mass Balance; Volume 703.36 MT; Transaction Type: Shipping; Status: Confirmed; Shipping/ BL date 09/11/2018. <p>Sample of RSPO Credit:</p> <ul style="list-style-type: none"> Stock Transaction ID ST-TR-28dd299a-7117; date 4/12/2018; Product CSPO; Program Mass Balance; Transaction Type: Credit Allocation; Transaction Volume 30,000 MT. Stock Transaction ID ST-TR-019dc87f-005f; date 30/08/2018; Product CSPO; Program Mass Balance; Transaction Type: Credit Allocation; Transaction Volume 2,300 MT. 	Yes
	<ul style="list-style-type: none"> Trace: When RSPO certified volumes are sold as RSPO certified to actors in the supply chain beyond the refinery, the volume shall be traced at least annually. Tracing triggers the 	<p>The site is a Palm Oil Mill that never sold any oil palm product to supply chain actors beyond the refinery.</p>	Yes

	generation of a trace document with a unique traceability number. Tracing can be done in a consolidated way at least annually.		
	<ul style="list-style-type: none"> Remove: RSPO certified volumes sold under other scheme or as conventional, or in case of underproduction, loss or damage shall be removed. 	<p>The site sold amount of RSPO certified volume as conventional, however remove has not been done.</p> <p>Correction: Sales Department made identification of volume required to be remove on PalmTrace as per "SOP Supply Chain Produk RSPO Model Mass Balance" clause 6.7.5 related to transaction registration, which regulated every three months in accordance to end of Mass Balance period. However, after careful calculation and analysis - there was no need for removal transaction because the credit sales volume from Book and Claim/RSPO Credit are larger compared to CSPO sold as non-certified. Evidence: Volume calculation evidence that need to be removed in PalmTrace. Revised SOP and add clause "Book and Claim Sales" into "SOP Supply Chain Produk RSPO Model Mass Balance"</p>	<p>NC Major Yes</p>
	<ul style="list-style-type: none"> Confirm: Acknowledge the purchase of RSPO certified volume by confirming Shipping Announcements / Announcements. 	<p>The site is a Palm Oil Mill that never bought any oil palm product from other supply chain actor.</p>	<p>N/A</p>
5.8. Training			
5.8.1	The organization shall have a training plan on RSPO Supply Chain Standards requirements, which is subject to on-going review and is supported by records of the training provided to staff.	The organization has a defined training plan for 2019 in document of Annual Training Program. Training of RSPO SCCS is included in the program.	Yes
5.8.2	Appropriate training shall be provided by the organization for personnel carrying out the tasks critical to the effective implementation of the supply chain certification standard requirements. Training shall be specific and relevant to the task(s) performed.	The organization provided training of RSPO SCCS and critical control point to all personnel performing task critical to the effective implementation of RSPO Supply Chain requirements. Training conducted on 15 November 2018, attended by 30 participants; and 16 November 2018, attended 26 participants among others Storage admin, production clerk, laboratory analyst, grading assistant, process assistant, weighbridge operator, SPO officer, dispatch operator and security.	Yes
5.9. Record Keeping			

5.9.1	The organization shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of these RSPO Supply Chain Certification Standard requirements.	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 "Laporan Penerimaan, Produksi, Pengiriman dan Stock Certified dan Non-Certified Jakluay POM", "TBS Terima Kebun Certified", TBS Terima Kebun Non-Certified", "Rekap Penerimaan TBS Per Unit", "Laporan Pengolahan Harian Proses" and "Berita Acara Pengukuran dan Perhitungan Stok CPO" dated 25 January 2019.	Yes
5.9.2	Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	Retention time for all records and reports has been defined 10 (ten) years as on procedure "SOP Identifikasi dan Kemamputelusuran Produk Bersertifikat" (SOP/SMART/CERS-EHSD/SADV/I/001) dated 2 July 2014.	Yes
5.9.3	The organization shall be able to provide the estimate volume of palm oil/palm kernel oil content (separate categories) in the RSPO certified oil palm product and keep an up to date record of the volume purchased (input) and claimed (output) over a period of twelve (12) months.	The organization is able to provided estimate volume of CPO and PK in a year period as in Annual Budget, consists of 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 "Laporan Penerimaan, Produksi, Pengiriman dan Stock Certified dan Non-Certified Jakluay POM".	Yes
5.10. Conversion factors			
5.10.1	Where applicable a conversion rate shall be applied to provide a reliable estimate for the amount of certified output available from the associated inputs. Organizations may determine and set their own conversion rates which shall be based upon past experience, documented and applied consistently. Guidance on conversion rates is published on the RSPO website (www.rspo.org); RSPO Rules for Physical Transition of Oleochemicals and its Derivaties. This is relevant for derivatives of Palm Oil and Palm Kernel Oil, as used in the oleochemical and personal care industries.	The site has determined and set their own conversion rates be based upon past experience defined as Oil Extraction Rate (OER) and and Kernel Extraction Rate (KER). The site has set OER for budget 2019 as 24.25% and KER as 5.5%.	Yes
5.10.2	Conversion rates shall be periodically updated to ensure accuracy against actual performance or industry average if appropriate.	The site has annually update OER and KER to ensure accuracy against actual performance. The recorded actual OER and KER as in average January to December 2018 OER is 22.59% and KER is 5.13%.	Yes
5.11. Claims			

5.11.1	The site shall only make claims regarding the use of or support of RSPO certified oil palm products that are in compliance with the RSPO Rules on Market Communications and Claims.	<p>The site only makes claims on RSPO Certified product in compliance with RSPO Rules on Market Communications and Claims. RSPO certificate ID is only stated in documents of RSPO certified product, as example:</p> <ul style="list-style-type: none"> • Weighbridge Card #18154 dated 24/10/2018 described the name of the buyer is PT. Sumber Indah Perkasa; the name of the Seller is PT. Tapian Nadenggan – Jakluay Mill; delivery date and date of document issued is 24/10/2018; description of product is Palm Kernel; quantity is 22,100 kg Total Certified Product; Certificate ID: RSPO 623595; Supply Chain Model is MB; Unique Identification Number is 18101403; transporter PT Aldi Mitra Sejahtera; Driver Syamsuddin Arsyad; Clerk Hamjah Kubat Damanik. • Weighbridge Card #10062 dated 24/03/2018 described the name of the buyer is PT Sumber Indah Perkasa; the name of the Seller is PT Tapian Nadenggan – Jakluay Mill; delivery date and date of document issued is 24/03/2018; description of product is Palm Kernel; quantity is 13,200 kg Total Certified Product; Certificate ID: RSPO 623595; Supply Chain Model is MB; Unique Identification Number is 18030258; transporter PT Aldi Mitra Sejahtera; Driver Darlan Badawi; Clerk Eka Desember Sari. <p>However a non-conformity was found - Jakluay POM use RSPO corporate logo on its document folders titled "Izin Pemanfaatan Air Permukaan"; document folder titled "Data Penggunaan Solar"; document folder titled "Evaluasi Pemenuhan Peraturan Terkait Lingkungan".</p> <p>Correction:</p> <ul style="list-style-type: none"> - SPO Officers in all unit identify and remove/erase all RSPO logo from SPO documents. - Head of PCDV issued Memorandum related to the use of RSPO Secretariat logo "Memorandum Head of PCDV No.094/IL-HP/PCDV-AIICEO/II/2019. Pelarangan penggunaan Logo RSPO" dated 11 February 2019. - PT. Tapian Nadenggan – Jakluay POM made socialization to workers in POM. 	<p>NC-Major Yes</p>
General corporate communications			
4.1	A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.	PT. Tapian Nadenggan is a subsidiary of RSPO registered member, Golden Agri Resources (GAR). GAR, the parent company of PT. Tapian Nadenggan is highlighting its commitment to the principles of RSPO – therefore making an off product communication. The corporate communication of GAR can be seen in the corporate website: https://goldenagri.com.sg .	Yes

4.2	<p>In corporate communications a member is allowed to:</p> <ul style="list-style-type: none"> a. Display its RSPO membership status b. Display the RSPO web address (www.rspo.org) c. State that the member supports the work of the RSPO d. State the member’s history with regard to the RSPO. e. 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>Corporate communication in GAR website:</p> <ul style="list-style-type: none"> a. Display its RSPO membership status: No, GAR did not display its RSPO membership status. However they mentioned that in September 2011 they have achieved RSPO certification for 14,955 Ha plantation and one mill under SMART. b. Display the RSPO web address: Yes, GAR made a link to RSPO website on page: https://goldenagri.com.sg/sustainability/standards-certifications/rspo/. c. State the member supports the work of the RSPO: Yes. In the website, GAR wrote “Golden Agri-Resources (GAR) has progressed in its Roundtable on Sustainable Palm Oil (RSPO) certification plans”. d. State the member’s history with regards to the RSPO: Yes. GAR stated their history with regards to the RSPO, since September 2011 until to date, 257,677 hectares of plantations including smallholders plantation 51,149 hectares, 29 mills, 9 kernel crushing plants, 6 refineries, 7 bulking stations and 1 oleochemical plant have received RSPO certification. <p>Use of RSPO Trademark to promote its membership of the RSPO: No, GAR did not use RSPO trademark in its corporate communication such in website.</p>	Yes
4.3	<p>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>	<p>No, GAR 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>	Yes
4.4	<p>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>	<p>No, GAR 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 GAR’s own products.</p>	Yes
4.5	<p>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>	<p>No, GAR did not display the RSPO Corporate Logo in the website as well as in the correspondence letter.</p>	Yes
Business to business communications			

5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	PT. Tapian Nadenggan stating RSPO MB in the sales document. The RSPO-MB notation adhere to the requirements of RSPO SCCS. PT. Tapian Nadenggan – Jakluay POM is certified against RSPO P&C and comply to the RSPO SCCS for CPO Mills – Module E: Mass Balance. All of the oil palm products managed to demonstrate integrity of supply chain against the Mass Balance model. During sales of CSPK, PT. Tapian Nadenggan made clear the product is RSPO-MB.	Yes
5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	PT. Tapian Nadenggan stating RSPO-MB in the sales document. The RSPO-MB notation adhere to the requirements of RSPO SCCS. PT. Tapian Nadenggan – Jakluay POM is certified against RSPO P&C and comply to the RSPO SCCS for CPO Mills – Module E: Mass Balance. All of the oil palm products managed to demonstrate integrity of supply chain against the Mass Balance model. During sales of CSPK, PT. Tapian Nadenggan made clear the product is RSPO-MB.	Yes
5.3	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: 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. b. If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.	PT. Tapian Nadenggan – Jakluay POM is not a distributor or wholesaler, the site is a Palm Oil Mill that process FFB into CPO and PK. Not Applicable.	Not Applicable N/A
5.4	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.	PT. Tapian Nadenggan – Jakluay POM is a Palm Oil Mill that process FFB into CPO and PK. The site sold its product in bulk, no product label attached. Not applicable.	Not Applicable N/A

	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.		
Business to consumer communication			
6.1	Only RSPO members that have supply chain certification are allowed to make business to consumer claims about the certified sustainable oil palm products contained within product(s), which are known as 'product-specific' claims. Product-specific claims are voluntary.	PT. Tapian Nadenggan – Jakluay POM is an RSPO certificate holder with certificate number RSPO 623595 valid until 9 April 2020. The certificate holder sold its oil palm product in bulk, no product label attached. No 'product-specific' claims are used.	Yes
6.2	Only RSPO members who have supply chain certification are authorised to use the RSPO trademark and/or RSPO label, with the exception of RSPO Credits and of retailers in accordance with 6.8 below.	PT. Tapian Nadenggan – Jakluay POM is an RSPO certificate holder with certificate number RSPO 623595 valid until 9 April 2020. The certificate holder sold its oil palm product in bulk, no product label attached. No RSPO trademark and/or RSPO label claims are used.	Yes
6.3	When on-pack claims on RSPO-certified sustainable oil palm products are used, the RSPO trademark and associated identification number must be present.	PT. Tapian Nadenggan – Jakluay POM sold its oil palm product in bulk, no product pack are used.	Yes
6.4	Business to consumer communication shall not include information about the claimant's RSPO membership status.	PT. Tapian Nadenggan – Jakluay POM communication has not stated information about the claimant's RSPO membership status.	Yes
6.5	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	PT. Tapian Nadenggan – Jakluay POM is certified RSPO P&C, selling CSPO and CSPK. PT Tapian Nadenggan and the parent compant - GAR Group did not make any communication about their supplier's RSPO membership status.	Yes
6.6	Use of the RSPO trademark is restricted to claims about RSPO-certified sustainable palm oil products and it is not authorised for use in relation to any other ingredient.	The site sold its oil palm product in bulk, up to this moment, PT. Tapian Nadenggan – Jakluay POM has not use RSPO trademark in their correspondence and website.	Yes

6.7	Use of any other trademark or logo to highlight the presence of RSPO-certified sustainable oil palm products is an unauthorised product-specific claim.	Up to this moment, PT. Tapian Nadenggan - Jakluay POM has not use any other trademark or logo to highlight the presence of RSPO-certified sustainable oil palm products.	Yes
6.8	RSPO members who are retailers or food service companies can apply for an RSPO trademark license for use in business to consumer communications, provided they can demonstrate the validity of these claims to an RSPO-accredited certification body (CB). This will be undertaken via a remote audit, prior to the trademark use, during which the retailer or food service company will need to demonstrate that the use of the trademark is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain. Any other palm oil claims, including those highlighting the absence of palm oil, must be highlighted to the CB during the audit to ensure that all claims comply with the requirements of these rules. The CB will confirm the outcome of these audits, to be conducted annually, to RSPO who may continue to grant a trademark license or withdraw permission based upon the audit findings. This is in keeping with the rules applying to RSPO supply chain certified members. The guidance document for audits is available on www.rspo.org .	PT. Tapian Nadenggan - Jakluay POM is not a retailer or food service company. Not applicable.	Not Applicable N/A
5.12. Complaints			
5.12.1	The organization shall have in place and maintain documented procedures for collecting and resolving stakeholder complaints.	The organisation has documented procedure for collecting and resolving stakeholder complaints in Procedure of Complaint Handling (SOP/SMART/SIGS-CSR/SADV/I/003). Complaints can be consulted with concerned related parties (Stakeholders), including suppliers, buyers, and contractors to obtain necessary inputs related to the implementation of effective RSPO Supply Chain. There is no stakeholder complaints during this annual surveillance period.	Yes
5.13. Management Review			

5.13.1	The organization is required to hold management reviews annually at planned intervals, appropriate to the scale and nature of the activities undertaken.	The organization has planned to conduct management review in annual basis, appropriate to the scale and nature of the activities undertaken. The latest Management Review held on 14 December 2018, attended by 10 participants including Top Management (Vice President Mill Kalseltim and Production Controller Kaltim).	Yes
5.13.2	<p>The input to management review shall include information on:</p> <ul style="list-style-type: none"> • Results of internal audits covering RSPO Supply Chain Certification Standard. • Customer feedback. • Status of preventive and corrective actions. • Follow-up actions from management reviews. • Changes that could affect the management system. • Recommendations for improvement. 	<p>The agenda discussed during the Management Review meeting conducted on 14 December 2018 are as follows:</p> <ol style="list-style-type: none"> 1. Results of internal audit of RSPO Supply Chain Certification Standard that conducted on 5 – 9 November 2018 and status of corrective and preventive actions. Internal audit conducted by Kamaludin Sofyan, Suma Nugraha, Wahyudi Sardi, Tonni Asmawan and Sonny Pratama. 2. Training of RSPO awareness always been performed to all level of employees. 3. Customer feedback: there was no complaints from customer regarding product delivered; if there is a complaint, it will be recorded in logbook of complaints and non-conformity. 4. Follow up action of previous management review: All PIC shall understood all job description required by RSPO Supply Chain Certification Standard. 5. Change that could affect the management system: there is no new system in implementation of traceability. <p>Recommendations of improvement: monitoring of Mass Balance report shall always be delivered to Sales Department and other related party; Training plan and realization should be increased and conducted regularly.</p>	Yes
5.13.3	<p>The output from the management review shall include any decisions and actions related to:</p> <ul style="list-style-type: none"> • Improvement of the effectiveness of the management system and its processes. • Resource needs. 	<p>According to the minutes of management review meeting, it was noted that output of review has been in form of recommendation and action related to improvement of the effectiveness of the RSPO Supply Chain Certification Standard through monitoring of Mass Balance report shall always be delivered to Sales Department and other related party; Training plan and realization should be increased and conducted regularly.</p> <p>According to the minutes of management review meeting, it was noted that output of review has not required additional resources. The organization will optimize the existing resources to achieve all indicators of performance defined. All PIC shall understood all job description required by RSPO Supply Chain Certification Standard</p>	Yes

Appendix E: CPO Mill Supply Chain Assessment Report (Module *E* - CPO Mills: *Mass Balance*)

E.1 Definition			
	Requirement	Evidence For any N/A raised, justification is required.	Compliance (Yes / No or N/A)
E.1.1	Certification for CPO mills is necessary to verify the volumes of certified and uncertified FFB entering the mill and sales volume of RSPO certified products. 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.	PT. Tapian Nadenggan – Jakluay POM is receiving FFB from certified source, which is four company-owned estates; Jakluay Estate, Pantun Mas Estate, Long Buluh Estate, and Bukit Subur Estate; and from non-certified FFB sources, which is scheme smallholder; Jakluay Plasma, Bukit Subur Plasma and third party FFB suppliers; and outside FFB Suppliers, consist of KSU Pantun Jaya (SESX), Koperasi Prima Pantun (KPPX), KSU Gapoktan Etam Sejahtera (KPGX), Koperasi Sawit Harapan Jaya (SHJX). PT. Tapian Nadenggan - Jakluay POM is implementing RSPO Supply Chain Certification Standard Module E : CPO Mill Mass Balance/MB.	Yes
E.2 Explanation			
E.2.1	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill must be recorded by the CB in the public summary of the P&C certification report. For an independent mill, the estimated tonnage of CPO and PK products must be recorded in the RSPO IT platform, supply chain certificate and public summary audit 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.	The projection for certified FFB and production of certified CPO and PK in Jakluay POM has been recorded in BSI's public summary report and registered in RSPO IT Platform.	Yes
E.2.2	The mill must also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organization (RSPO IT platform).	PT. Tapian Nadenggan – Jakluay POM has met registration and reporting requirement as it registered in RSPO IT Platform (PalmTrace) with ID number RSPO_PO1000001920.	Yes
E.3 Documented procedures			

E.3.1	<p>The site shall have written procedures and/or work instructions to ensure the implementation of all the elements specified in these requirements. This shall include at minimum the following:</p> <p>a. Complete and up to date procedures covering the implementation of all the elements in these requirements;</p>	<p>The site has documented procedure:</p> <ul style="list-style-type: none"> - "SOP Identifikasi dan Kemamputelusuran Produk Bersertifikat" (SOP/SMART/CERS-EHSD/SADV/I/001) dated 2 July 2014. - "SOP Supply Chain Produk RSPO Model Mass Balance" (PT.TN JLYM/SOP/23) dated 2 April 2018. <p>The scope of the procedures covers receiving of FFB, process into CPO and PK, and delivery to bulking/warehouse or next processing unit. The procedures covers critical control points, receiving of raw material, weighing, printing weighbridge card, checking of raw material quality, processing, quality and quantity monitoring, report validation, mass balance calculation, product delivery, product weighing and documentation. The procedures are complete and up to date covering the implementation of all the elements of the supply chain model Mass Balance requirements and has referring to RSPO Supply Chain Certification Standard revised 14 June 2017.</p>	Yes
	<p>b. The name 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 site procedures for the implementation of this standard.</p>	<p>The person having responsibility for and authority over the implementation of the RSPO Supply Chain requirements identified in "SOP Supply Chain Produk RSPO Model Mass Balance" (PT.TN JLYM/SOP/23) dated 2 April 2018, section 3 "Tugas dan Tanggungjawab". As explained in the SOP, Mill Unit Head is responsible for the implementation of RSPO Supply Chain requirements. During audit the Mill Unit Head able to demonstrate awareness of the organization's procedures for the implementation of these RSPO Supply Chain requirements.</p>	Yes
E.3.2	<p>The site shall have documented procedures for receiving and processing certifies an non-certified FFBs.</p>	<p>The procedure "SOP Supply Chain Produk RSPO Model Mass Balance" (PT.TN JLYM/SOP/23) dated 2 April 2018 has covered mechanism for receiving and processing certified and non-certified FFBs.</p>	Yes
E.4 Purchasing and goods in			
E.4.1	<p>The site shall verify and document the volumes of certified and non-certified FFBs received.</p>	<p>The procedure "SOP Identifikasi dan Kemamputelusuran Produk Bersertifikat" (SOP/SMART/CERS-EHSD/SADV/I/001) dated 2 July 2014, covers procedure for verification of certified and non-certified FFB received. It is explained in section 2.2.1 FFB receiving and 2.2.2 "Surat Penerimaan Barang" verification;</p>	Yes

		<p>Jakluay POM verifying the certified and non-certified FFB received, based from a list "Daftar Kebun Supplier TBS ke Jakluay Mill 2018", which indicates:</p> <p>a. Certified FFB Supplier:</p> <ul style="list-style-type: none"> - Jakluay Estate (JLYE) - Pantun Mas Estate (PMSE) - Long Buluh Estate (LBLE) - Bukit Subur Estate (BSRE) <p>b. Non-Certified FFB Supplier:</p> <ul style="list-style-type: none"> - Jakluay Plasma (JLYA) - Bukit Subur Plasma (BSRA) - Koperasi Pantun Jaya (SESX) - Koperasi Prima Pantun (KPPX) - Koperasi Gapoktan Etam Sejahtera (KPGX) - Koperasi Sawit Harapan Jaya Sejahtera (SHJX) - Kelompok Tani Sumber Sejahtera (TNSX) <p>Jakluay POM documented certified and non-certified FFB received on daily basis, then recapitulated in monthly basis under "Laporan Penerimaan, Produksi, Pengiriman dan Stok Certified dan Non-Certified".</p>	
E.4.2	The site shall inform the CB immediately if there is a projected overproduction of certified tonnage.	The procedure "SOP Supply Chain Produk RSPO Model Mass Balance" (PT.TN JLYM/SOP/23) dated 2 April 2018 has covered mechanism to inform the CB immediately if there is a projected overproduction. Until this ASA 4 there is no overproduction occurred.	Yes
E.5 Record keeping			
E.5.1	a. The site 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 by RSPO.	Jakluay POM documented certified and non-certified FFB received and deliveries of RSPO certified CPO and PK on daily basis, then recapitulated in monthly basis under "Laporan Penerimaan, Produksi, Pengiriman dan Stok Certified dan Non-Certified, thus balanced it in three-monthly basis.	Yes
	b. All volumes of palm oil and palm kernel oil that are delivered are deducted from the material accounting system according to conversion ratios stated	All volume of certified palm kernel delivered are deducted from the material accounting system which is balanced in three-monthly basis under "Laporan Penerimaan, Produksi, Pengiriman dan Stok Certified dan Non-Certified.	Yes

	<p>c. The site can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a site is allowed to sell short. (i.e. product can be sold before it is in stock.) For further details refer to Module C.</p>	<p>Based on document review, it was noted that PT Tapian Nadenggan - Jakluay POM has only delivered Mass Balance Sales from a positive stock. Jakluay POM has never performed sell short.</p>	<p>Yes</p>
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Supply Chain Declaration *(Applicable For Appendix E)*

A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply bases (mt)	Volume of FFB from uncertified supply bases (mt)	Total FFB/Month (mt)
1.	Feb 2018	18,011.97	5,204.75	23,216.72
2.	Mar 2018	22,375.07	6,876.12	29,251.19
3.	April 2018	24,359.18	8,117.66	32,476.84
4.	May 2018	26,861.59	10,165.53	37,027.12
5.	Jun 2018	23,950.04	9,653.47	33,603.51
6.	Jul 2018	32,270.48	15,156.99	47,427.47
7.	Aug 2018	31,620.99	13,882.58	45,503.57
8.	Sep 2018	29,379.34	13,328.34	42,707.68
9.	Oct 2018	35,259.78	14,345.84	49,605.62
10.	Nov 2018	33,881.59	13,036.63	46,918.22
11.	Dec 2018	33,695.49	12,596.14	46,291.63
12.	Jan 2019	28,913.94	11,460.02	40,373.96
		340,579.46	133,824.07	474,403.53
Note: Last audit January 2018.				

B. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (mt)	Certified PK (mt)
1.	Feb 2018	4,315.64	963.67
2.	Mar 2018	5,275.84	1,281.91
3.	April 2018	5,419.85	1,365.66
4.	May 2018	6,375.11	1,488.16
5.	Jun 2018	5,432.41	1,274.19
6.	Jul 2018	7,209.69	1,644.08
7.	Aug 2018	7,095.10	1,403.33
8.	Sep 2018	6,848.05	1,417.00
9.	Oct 2018	7,659.62	1,841.42
10.	Nov 2018	7,313.72	1,664.45
11.	Dec 2018	7,512.51	1,671.33
12.	Jan 2019	6,054.31	1,725.66
		76,511.84	17,740.92
Note: Last audit January 2018			

C. Records of Certified CPO & PK Sold under PalmTrace to Buyers since the last audit (April 2018 – January 2019)				
No.	Buyers Name	Palmtrace Trading License Number	Certified CPO Sold (mt)	Certified PK Sold (mt)
1.	Feb 2018 – “Buyer SIP”	TR-d28f1068-3e81	0	193.04

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2.	Feb 2018 – “Buyer SIP”	TR-c6f83af5-aca3	0	597.97
3.	Feb 2018 – “Buyer SIP”	TR-e84f7516-0c57	0	505.25
4.	Apr 2018 – “Buyer SIP”	TR-ac8b6346-f5b3	0	297.62
5.	Apr 2018 – “Buyer SIP”	TR-1560a749-48fc	0	196.82
6.	Apr 2018 – “Buyer SIP”	TR-bd74537a-95bc	0	501.95
7.	Apr 2018 – “Buyer SIP”	TR-09ce4410-d72f	0	298.49
8.	Apr 2018 – “Buyer SIP”	TR-b2785cae-3fa0	0	303.61
9.	Jun 2018 – “Buyer SIP”	TR-42a7fcb3-45fa	0	503.62
10.	Jun 2018 – “Buyer SIP”	TR-a5fdee25-0504	0	499.82
11.	Jun 2018 – “Buyer SIP”	TR-ff60d538-e29c	0	505.60
12.	Jun 2018 – “Buyer SIP”	TR-9cf1b746-9bf3	0	504.69
13.	Jul 2018 – “Buyer SIP”	TR-155e7a54-4fbb	0	501.80
14.	Jul 2018 – “Buyer SIP”	TR-79896953-68d0	0	698.30
15.	Jul 2018 – “Buyer SIP”	TR-7d7fc27c-7da4	0	498.34
16.	Sept 2018 – “Buyer SIP”	TR-cdcf2dd3-d4f2	0	500.79
17.	Sept 2018 – “Buyer SIP”	TR-b6f3f7ba-e644	0	504.67
18.	Sept 2018 – “Buyer SIP”	TR-ef69559f-a0f6	0	704.27
19.	Sept 2018 – “Buyer SIP”	TR-67a18580-f0ab	0	503.63
20.	Oct 2018 – “Buyer SIP”	TR-04d67749-4cdb	0	696.56
21.	Nov 2018 – “Buyer SIP”	TR-d19b2f98-0fcf	0	699.81
22.	Nov 2018 – “Buyer SIP”	TR-b2d01b89-6f46	0	703.11
23.	Dec 2018 – “Buyer SIP”	TR-d8c02e4a-43b2	0	703.85
24.	Jan 2018 – “Buyer SIP”	TR-bd9da58d-f7ba	0	702.18
25.	Jan 2018 – “Buyer SIP”	TR-7c19619e-96e6	0	685.08
26.	Jan 2018 – “Buyer SIP”	TR-e17ced5c-2dbc	0	703.36
	TOTAL		0	13,714.23

Note:

Last audit January 2018.

D. Records of CPO & PK Sold under other schemes to Buyers since the last audit (if any)

No.	Buyers Name	Scheme Name	CPO Sold (mt)	PK Sold (mt)
	Nil			

E. Records of CPO & PK Sold as conventional to Buyers since the last audit (if any)

No.	Buyers Name	CPO Sold (mt)	PK Sold (mt)
1.	Feb – Dec 2018 – “Buyer SMTR”	38,352.68	0
2.	Jan 2019 – “Buyer SMTR”	32,300.00	0
	TOTAL	70,652.68	0

Note:

Last audit January 2018.

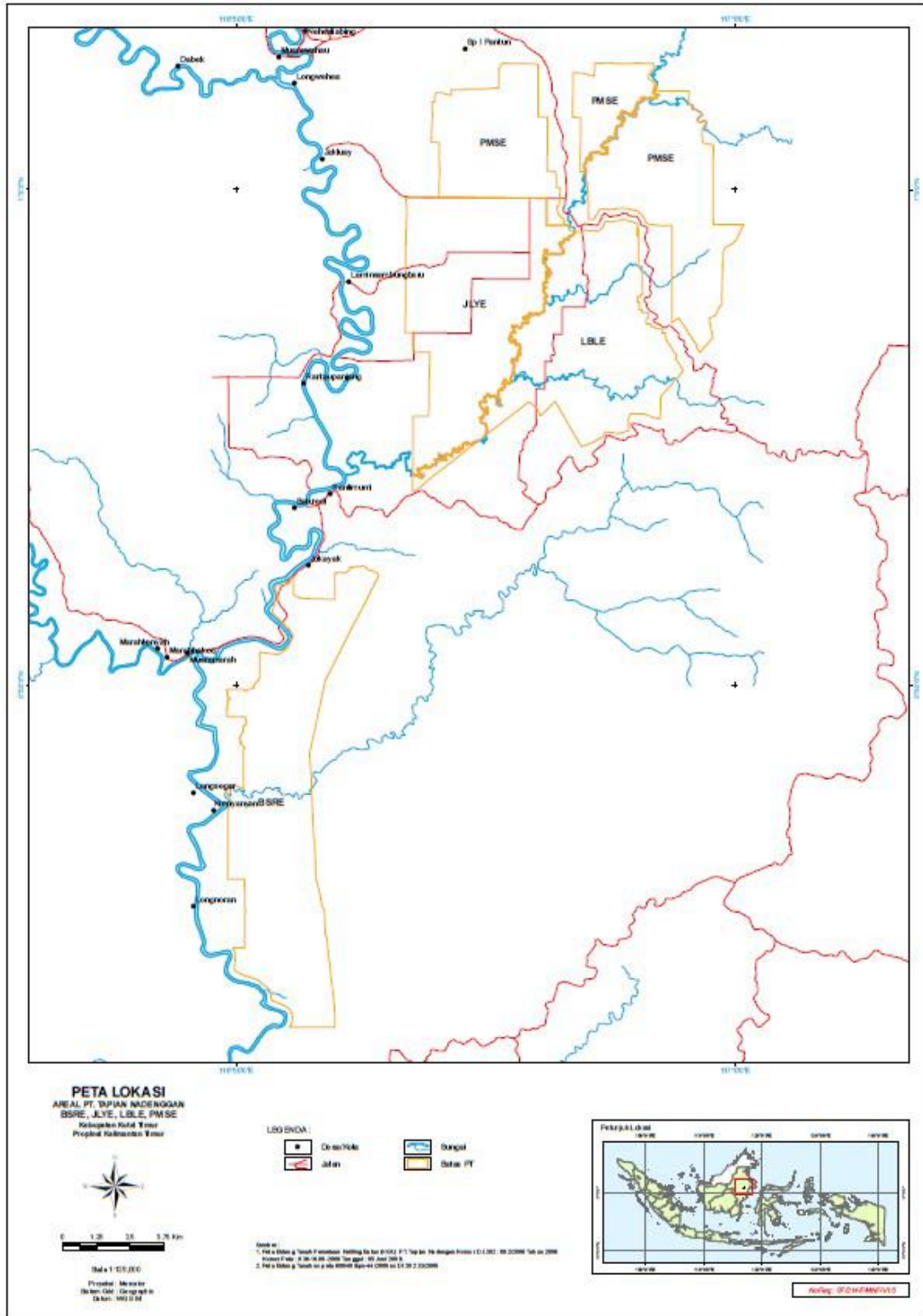
The amount sold as conventional was 32,300 MT of CSPO – as RSPO Credit between May 2018 – January 2019 (current license period).

The balance of 38,352.68 MT of CSPO was sold as conventional from RSPO Credit between May 2017 – April 2018 (previous license period).

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F. Records of Certified CPO Sold under RSPO Credits to Buyers since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold (mt)
1	Aug 2018 – “Buyer N”	ST-TR-019dc87f-005f	2,300
2	Dec 2018 – “Buyer N”	ST-TR-28dd299a-7117	30,000
	TOTAL		32,300
Note:			
Last audit January 2018.			
The amount sold as conventional was 32,300 MT of CSPO – as RSPO Credit between May 2018 – January 2019 (current license period).			
The balance of 38,352.68 MT of CSPO was sold as conventional from RSPO Credit between May 2017 – April 2018 (previous license period).			

Appendix G: Estate Field Map



Appendix H: List of Smallholder Sampled

Not applicable (N/A)

Appendix I: List of Abbreviations

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