

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

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

Client Company Name / Parent Company: KOPERASI SAWIT USAHA TANI SEJAHTERA
Client Company / Parent Company Address: Desa Nehas Liah Bing, Kecamatan Muara Wahau, Kab. Kutai Timur, Provinsi Kalimantan Timur, 75655, Indonesia
Certification Unit: Koperasi Sawit Usaha Tani Sejahtera
Location of Certification Unit: Desa Nehas Liah Bing, Kecamatan Muara Wahau, Kab. Kutai Timur, Provinsi Kalimantan Timur, 75655, Indonesia
Date of Final Report: 07/02/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	Koperasi Sawit Usaha Tani Sejahtera		
RSPO Membership Number	1-0393-22-000-00	Membership Approval Date	14 July 2022
Address	Desa Nehas Liah Bing, Kecamatan Muara Wahau, Kab. Kutai Timur, Provinsi Kalimantan Timur, 75655, Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Koperasi Sawit Usaha Tani Sejahtera		
Location / Address	Desa Nehas Liah Bing, Kecamatan Muara Wahau, Kab. Kutai Timur, Provinsi Kalimantan Timur, 75655, Indonesia		
Website	-		
Management Representative	Mrs. Helmida (ICS Group Manager)	E-mail	ksusawitusahatanisejahtera@gmail.com
Telephone	-	Facsimile	-

2. Certification Information			
Certificate Number	RSPO 777910	Certificate Start Date	14/01/2023
Date of First Certification	14/01/2023	Certificate Expiry Date	13/01/2028
Scope of Certification	Production of Sustainable Oil Palm Fresh Fruit Bunch of Independent Smallholders		
Visit Objectives	To conduct a certification assessment to ensure the elements of the proposed scope of registration and the requirements of the RSPO Independent Smallholder Standard - INANI February 2022 are effectively addressed by the organisation's management and to confirm the forward strategic plan.		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 1) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input checked="" type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> RSPO Independent Smallholders Standard 2019, Indonesia National Interpretation 2022 <input type="checkbox"/> Choose an item. National Interpretation Choose an item. for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	-
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input checked="" type="checkbox"/> Milestone B <input type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Koperasi Sawit Usaha Tani Sejahtera (157 members: 112 existing members + 45 new members)	Desa Nehas Liah Bing, Kecamatan Muara Wahau, Kabupaten Kutai Timur, Provinsi Kalimantan Timur, 75655, Indonesia.	1°05'39.9"N	116°51'41.9"E
Note: -			

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area)		<input type="checkbox"/> Yes (please refer to Principle 7 for details)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Koperasi Sawit Usaha Tani Sejahtera (157 members and 239 plots):					
Koperasi Sawit Usaha Tani Sejahtera (112 existing members and 163 plots)	344.40	-	-	344.40	100
Koperasi Sawit Usaha Tani Sejahtera (45 new members and 76 plots)	142.22	-	-	142.22	100
Total	486.62	-	-	486.62	100
Note:					
<p><i>During ASA1, there was a reduction in the area and number of existing members area of 56.59 Ha, the total certified area from the last audit was 400.99 Ha with 117 members and 119 plots and becomes to 344.40 Ha with 112 members and 163 plots after deduction. Detail of 56.59 Ha as follows:</i></p> <ul style="list-style-type: none"> - 5 farmers were excluded from membership on behalf Arbani, Baharudin, Senen Arsad, Sugito and Kariati as many 5 plots with area 10.34 Ha. - 23 plots were excluded belonged to 23 existing members with area 46.25 Ha. 					

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Koperasi Sawit Usaha Tani Sejahtera (112 existing members and 163 plots)	-	164.54	179.86	-	344.40	-
Koperasi Sawit Usaha Tani Sejahtera (45 new members and 76 plots)	-	140.30	1.92	-	142.22	-
Total (ha)	-	304.74	181.78	-	486.62	-

Note: -

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Jan 2023 – Dec 2023)	Actual (Jan 2023 – Oct 2023)		Forecast (Jan 2024 – Dec 2024)
		Previous license period (N/A)	Current license period (Jan 2023 – Oct 2023)	
Koperasi Sawit Usaha Tani Sejahtera (112 existing members and 163 plots)	8,552.96	-	6,951.74	7,178.84
Koperasi Sawit Usaha Tani Sejahtera (45 new members and 76 plots)	N/A	N/A		3,012.67
Total	8,552.96	6,951.74		10,191.51

Note: The forecast Jan – Dec 2024 for existing members is 7,438.35 MT, however due to oversold of FFB volume by an amount 259.51 MT for the actual period Jan – Des 2023 (refers to NCR No. 2422859-202311-M3), the forecast of existing members period Jan – Dec 2024 is deducted and become to 7,178.84 MT. The total forecast (existing + new members) is **10,191.51 MT**.

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

Note: Not applicable for ISH

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9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (N/A)
		Previous license period	Current license period	
N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A		N/A

Note: Not applicable for ISH

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	N/A	N/A	N/A	N/A
TOTAL		N/A	N/A	N/A

Note: Not applicable for ISH.

10. Summary of Certified Tonnage (MT) (not applicable for ISS)				
Estimated last year (N/A)	Actual (N/A)		Forecast (N/A)	
	Previous license period (N/A)	Current license period (N/A)		
FFB	FFB		FFB	
-	-	-	-	
	TOTAL	-		
CPO (OER: %)	CPO (OER: %)		CPO (OER: %)	
-	-	-	-	
	TOTAL	-		
PK (KER: %)	PK (KER: %)		PK (KER: %)	
-	-	-	-	
	TOTAL	-		

Note: This table is not applicable for ISH.

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10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
	N/A	N/A	N/A
TOTAL		N/A	N/A

Note: This table is not applicable for ISH.

11. Summary of Actual Volume sold					
Current License period					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	N/A	N/A	N/A	N/A	N/A
PK (MT)	N/A	N/A	N/A	N/A	N/A
Credits	N/A	N/A	N/A	N/A	N/A
Previous License period					
CPO (MT)	N/A	N/A	N/A	N/A	N/A
PK (MT)	N/A	N/A	N/A	N/A	N/A
Credits	N/A	N/A	N/A	N/A	N/A

Note: Not applicable for ISH.

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

Note: Not applicable for ISH.

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

Note: Not applicable for ISH.

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11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
	N/A	N/A	N/A
TOTAL		N/A	N/A

Note: Not applicable for ISH.

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

Note: Not applicable for ISH.

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (Not applicable)			Actual (Not applicable)			Forecast		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			8,552.96			6,951.73			10,191.51
IS-CSPO	-	-		-	-		-	-	
IS-CSPKO	-	-		-	-		-	-	
IS-CSPKE	-	-		-	-		-	-	
CSPK	-	-		-	-		-	-	

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month – Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
1	January 2023	738.16	147.63	36.91	16.61	20.30
2	February 2023	705.46	141.09	35.27	15.87	19.40
3	March 2023	608.12	121.62	30.41	13.68	16.72
4	April 2023	597.39	119.48	29.87	13.44	16.43
5	May 2023	705.02	141.00	35.25	15.86	19.39
6	June 2023	749.73	149.95	37.49	16.87	20.62
7	July 2023	691.87	138.37	34.59	15.57	19.03

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8	August 2023	720.40	144.08	36.02	16.21	19.81
9	September 2023	726.92	145.38	36.35	16.36	19.99
10	October 2023	708.67	141.73	35.43	15.95	19.49
TOTAL		6,951.74	1,390.35	347.59	156.41	191.17

Note: -

13. Independent Smallholders Actual Sold Tonnage / Volume

	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (Jan 2023 – Oct 2023)							
Credits				1,710	-	192	-
Physical	-	-	-				
Previous License period (Not applicable)							
Credits				-	-	-	-
Physical	-	-	-				

Note: -

13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit

No.	Buyers Name	PalmTrace Trading License Number	FFB Sold (MT)	Certified CPO Sold (MT/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
1	Nestle S.A	RSPO_PO1000006008	-	1,710	-	-	-
2	Nestle S.A	RSPO_PO1000006008	-	-	-	71	-
3	Procter & Gamble	RSPO_AC1000001667	-	-	-	26	-
4	McCormick & Company Incorporated	RSPO_AC1000012333	-	-	-	39	-
5	Procter & Gamble	RSPO_AC1000001667	-	-	-	56	-
TOTAL			-	1,710	-	192	-

Note: -

Section 2: Assessment Process

Certification Body:

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

The on-site assessment was conducted on **11, 13 – 15 November 2023**. The audit programme is included as Section 2.3. Where applicable, prior to the initial certification and recertification audit, 30 days Public Notification was made through the RSPO and BSI website on provide date.

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

The Critical NC close out on-site assessment was conducted on **16 January 2024**. The audit programs are included in Section 2.3.

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

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

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

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

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

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

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

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)
Koperasi Sawit Usaha Tani Sejahtera	X	X	X	X	X

Tentative Date of Next Visit: January 29, 2025 – February 3, 2025

Total Number of Mandays: 9 Mandays

2.2 BSI Assessment Team

Name	Role	Competency
Nanang Rusmana (NR)	Team Leader	<p>Education: Holds a Bachelor Degree of Forestry, Bogor Agricultural University (IPB)</p> <p>Work Experience: 5 years working experience in palm oil industry as SHE Assistant at PT. Astra Agro Lestari Tbk. 3 years working experience in mining industry as Environment Coordinator and SHE Coordinator with PT. Kapuas Prima Coal Group. 6 years working experience as RSPO/ISPO auditor</p> <p>Training attended: Completed ISO 9001:2015 Lead Auditor Course, ISPO Auditor Course, ISO 14001:2015 Lead Auditor Course, ISO 45001:2018 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO Supply Chain Certification Lead Auditor Course, SMK3 Auditor Course, HCV Assessor Course, General OHS Expert Course, SMETA Requirements training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: In this assessment, he assessed on aspects of Optimize Productivity, Efficiency, Positive Impacts and Resilience; C – ICS: Group Business Planning;</p>
Edy Widodo (EW)	Team Member	<p>Education: Holds a Bachelor Degree majoring Agricultural Technology from University of Padjadjaran, Bandung.</p> <p>Work Experience: 8 years working experience in palm oil industry as Agronomist and Assistant Manager in various companies. 9 year working experience as RSPO/ISPO auditor.</p> <p>Training attended: Completed ISO 9001 Lead Auditor Course, ISPO endorsed auditor course, Understanding ISO 14001 training, Auditing ISO 14001: 2004 training, Endorsed RSPO Supply Chain Certification Lead Auditor</p>

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		<p>Course, Endorsed RSPO P&C Lead Auditor Course, SMETA Requirements Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: In this audit, he assessed the aspects of Principle 3 Respect Human Rights, Including Workers Rights and Conditions, Stakeholders Consultation</p>
<p>Haikal Ramadhan Kharismansyah</p>	<p>Team Member</p>	<p>Education: Holds a Bachelor Degree in Plant Pest and Disease from Padjadjaran University.</p> <p>Work Experience: 3 Years working experience in oil palm industry as Agronomy Assistant. More than five years working experience as RSPO Auditor and RSPO Lead Auditor.</p> <p>Training attended: Completed Endorsed RSPO P&C Lead Auditor Training Course, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, ISO 9001:2008, ISO 14001:2015 Auditor/Lead Auditor Course, RSPO ISH Standard Training Course, Endorsed RSPO Supply Chain Lead Auditor Training Course and Endorsed RSPO P&C Lead Auditor Refresher Training Course.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: In this assessment, he assessed on aspects of A – ICS: Group Entity and Group Management Requirements; Principle 4 Protect, Conserve and Enhance Ecosystems and the Environment; D – ICS: Group Trading System for Certified Volumes.</p>
<p>Dr. Suhaili Bin Sahari</p>	<p>Peer Reviewer</p>	<p>Education: Graduated from University Technology Mara (UiTM), Malaysia in Diploma in Science in 1990. He furthers his first degree in B.Sc (Hons) in Chemistry with Industrial Chemistry in 1995 from Liverpool University, England. He later advances his study in Master in Business Administration (General) in 2002 and graduated in 2005 from University of Multimedia, Malaysia. Completed his PhD from University Science Islam Malaysia (Faculty of Economy and Muamalat – Management) under the supervision of previous University Vice Chancellor Dato’ Mohd Muda.</p> <p>Work Experience:</p> <p>Worked with Hong Leong Group of Companies as a production executive cum TQM facilitator and continues to advance in his career as a manager and senior manager in management, production, training and quality for more than 11 years. During his tenure with Hong Leong Group of Companies, he heavily involved in strategic management decision issues such as developing SWOT analysis, Vision, Mission, Business and Corporate Strategy formulation, Acquisition and restructuring strategies. Strategic actions and implementation etc. Then he joint Kumpulan Guthrie and Sime Darby Group of Companies for more than 7 years as a manager, heads of department and Assistant Vice President in management, quality and training. Part of his duty is to strategies the departmental vision; mission, critical success factors and action plan into actions and support the corporate strategic plan.</p> <p>Training attended:</p> <ol style="list-style-type: none"> 1. ISO 9001:2015 Lead Auditor and Internal Auditor 2. Occupation Health & Safety 3. ISO 14001:2015 Standard

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		<ol style="list-style-type: none"> 4. RSPO Standards: RSPO P&C 2018 MY-NI 2019 5. MSPO Standards: MS 2530:2013 part 1, 2, 3 and 4 6. Problem Solving Technique: 8 D, ICC, QCC, Systematic PS 7. HACCP MS 1480:2019 8. GAP Standard: Global GAP, Euro GAP 9. ASI Peer Reviewer training
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Accompanying Persons:

Name	Role
None	None

2.3 Assessment Plan

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

Date	Time	Subjects	NR	EWD	HRK
Saturday/ 11/11/2023	08.00 – 08.30	Opening Meeting - Presentation by Koperasi Sawit Usaha Tani Sejahtera - Presentation by BSI (Audit Plan detail, etc).	√	√	√
	08.30 – 12.00	Document and records verification; Interview with Group Manager and ICS <ul style="list-style-type: none"> A-ICS: Group entity and group management requirements. B – ICS: Policies and management. C– ICS: Group Business planning. D – ICS: Group trading system for certified volumes. 	√	√	√
	12.00 – 14.00	Break	√	√	√
	14.00 – 17.00	Document and records verification; Interview with Group Manager and ICS continued	√	√	√
Sunday/ 12/11/2023		Break	√	√	√
Monday / 13/11/2023	08.00 – 12.00	Onsite visit: Field observation to sample plots. Sample of farmers (13 existing farmers).	√	√	√
	12.00 – 14.00	Break	√	√	√
	14.00 – 17.00	Document and records verification: <ul style="list-style-type: none"> Principle 1. Optimise productivity, efficiency, positive impacts and resilience Principle 2. Ensure Legality, Respect for Land Rights and Community Wellbeing 	√	√	√

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		<ul style="list-style-type: none"> • Principle 3. Respect human rights, including workers' rights and conditions • Principle 4. Protect, conserve and enhance ecosystems and the environment 			
	14.00 – 17.00	Stakeholder consultation: <ul style="list-style-type: none"> - Government Agencies <i>Dinas Pertanian/Perkebunan, dan Kantor Pertanahan/BPN</i>; - Villages <i>Wakil Masyarakat Desa</i>. - NGO - Previous Landowner <i>Pemilik lahan sebelumnya</i>. 		√	
Tuesday / 14/11/2023	08.00 – 12.00	Onsite visit continued Field observation to sample plots. Sample of farmers (9 new farmers).	√	√	√
	12.00 – 14.00	Break	√	√	√
	14.00 – 17.00	Document and records verification; Interview with Group Manager and ICS continued	√	√	√
Wednesday / 15/11/2023	08.00 – 10.00	Document and records verification; Interview with Group Manager and ICS continued	√	√	√
	10.00 – 10.30	Report Preparation	√	√	√
	10.30 – 12.00	Closing Meeting	√	√	√

NCR Close-Out Visit Plan

Date	Time	Subjects	HRK
Wednesday / 16/01/2024	08.00 – 08.30	Opening Meeting <ul style="list-style-type: none"> - Presentation by Koperasi Sawit Usaha Tani Sejahtera - Presentation by BSI (Audit Plan detail, etc). 	√
	08.30 – 12.00	Verifying of correction, root-cause and corrective action (interview, document review and field observation)	√
	12.00 – 14.00	Break	√
	14.00 – 15.30	Verifying of correction, root-cause and corrective action (interview, document review and field observation)	√
	15.30 – 16.00	Report Preparation	√
	16.00 – 17.00	Closing Meeting	√

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

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

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

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	Koperasi Sawit Usaha Tani Sejahtera is an independent smallholder, and does not receive FFB from outgrower.	Not applicable

Approved Time Bound Plan

This is Independent Smallholder Certification, time bound plan is Not Applicable

3.3 Details of Nonconformities

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

During this Assessment there were three (3) Critical or Major nonconformities; no Minor nonconformities and no Opportunity For Improvement raised. Koperasi Sawit Usaha Tani Sejahtera Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

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

Non-conformity			
NCR Ref #	2422859-202311-M1	Issued Date	15 November 2023
Due Date	14 February 2024	Closure Date	16 January 2024
Indicator & Category (Critical / Minor)	4.1 – MS B Critical		
Statement of Nonconformity:	The implementation of the 2023 HCV Identification as stated in the 2023 HCV Report in farmers' plots as a precautionary practices in determining the management of RTE and HCV species does not update the contents of the 2022 HCV report.		
Requirement Reference:	Smallholders implement precautionary practices and manage and maintain rare, threatened and endangered species, HCVs and HCS forests, where applicable.		
Objective Evidence:	Based on the document review, it was known that for the addition of new members, the organization has carried out an HCV Assessment according to the HCV Report in June 2023 as well as an updated report from the previous report in 2022 for existing farmers, however it was known that the HCV Assessment June 2023 does not yet fully inform the HCV explanation from the Report 2022, especially regarding the potential presence of flora and fauna that were present in existing farmers' areas which have the potential to become HCV-1, for example the presence of Bunga bangkai (<i>Amorphophallus titanum</i>) which was present in ID SUTS-107 farmer plots in the 2022 period, so this also has an impact on HCV monitoring was not carried out in the period 2023 on plot ID SUTS-107.		
Corrections:	Revise report to update HCV presence from 2022 to 2023		
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Not updated HCV from 2022 to 2023 because these plants will not reappear/grow again in 2023. 2. The ICS team does not yet know whether changes in the status of HCV presence must be reported. 		
Corrective Actions:	<ol style="list-style-type: none"> 1. Make a systematic HCV report that is continuous from the year it is discovered until the following year. 2. Conduct training for the ICS team, specifically the OHS, HCV, IPM and Fire Emergency Units, regarding HCV monitoring and the process of making reports. 		
Assessment Conclusion:	The organization provides proof of improvement in the form of: - Improvements to the HCV report for the 2023 period in accordance with the HCV management activity report dated 05 June 2023. - Independent smallholder focus group discussion which was attended by the ICS team and grower members regarding HCV management was held on May 24 2023 - Conclusion of the FGD results: there		

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	<p>is no HCV-1, HCV-2, and HCV-5 around the farmer's garden area. The HCVs found were HCV 4 and HCV 6 but were located outside the certification area. To protect HCV areas, an SOP has been created to maintain HCV values. HCV management includes observation, dialogue, and verification Interview result The ICS team and member of SUTSs have been able to explain HCV management well and what items are listed in the report. The person in charge of HCV also explained that the management report is a continuous time series so that information from year to year is still recorded in the report.</p> <p>Based on the evidence of CAP Actions from the organization, it was concluded that findings No. M1 can be closed.</p>
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Non-conformity			
NCR Ref #	2422859-202311-M2	Issued Date	15 November 2023
Due Date	14 February 2024	Closure Date	16 January 2024
Indicator & Category (Critical / Minor)	C.1.1-MSA		
Statement of Nonconformity:	Koperasi Sawit Usaha Tani Sejahtera has not been able to show sufficient evidence that it has carried out an annual review of the business plan that has been established.		
Requirement Reference:	The group business plan is implemented and reviewed at least annually.		
Objective Evidence:	<p>Objective Evidence During the assessment of surveillance-1, Koperasi Sawit Usaha tani Sejahtera showed several business plans as follows :</p> <ul style="list-style-type: none"> • The 5-year business plan set on September 20, 2022 includes replanting plans, production estimates and FFB price estimates. The production plan for 2022 is 9,895 tons, while in 2023 it is 9,226 tons, in 2024: 9,230 tons, in 2025: 9,234 tons, and in 2026: 9,239 tons. • Production plan 2023 – 2028. Set on 14 August 2023 based on an internal ICS team meeting due to plans for additional members with the potential to increase production as follows : Year Production 2023 11.764 2024 12.131 2025 12.510 2026 12.620 2027 12.999 Until the assessment has been completed, a review of the business plan that has been determined cannot be shown, apart from that in the latest long-term work plan there is no information regarding expansion plans or income plans including FFB prices. 		
Corrections:	<ol style="list-style-type: none"> 1. Complete proof of the review that has been carried out. 2. Re-correct work plan data that have been realized and those that have not been realized through discussion/resocialization. 		
Root Cause Analysis:	There is a lack of evidence of business plan reviews from ICS, due to a lack of understanding regarding this matter.		
Corrective Actions:	<p>Carrying out regular monitoring by the Cooperative Management and ICS Management so that understanding regarding the business plan can be understood by the Cooperative Management and ICS Management, so that the annual review of the business plan can run as expected.</p> <p>Carrying out socialization/training related to reviewing of group business plan.</p>		
Assessment Conclusion:	The organization provides proof of improvement in the form of: 1. Minutes of work plan training and business planning carried out by PT DSN Group 2. Minutes of the discussion of the 5-year business plan on December 14 2023 with the main discussion regarding the replanting plan, production estimates and FFB price estimates. Apart from that, the plan also discusses a reduction in membership from		

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	<p>400.99 Ha to 56.59 Ha to 344.40 Ha. Furthermore, at ASA-1 there were additional members covering an area of 142.22 Ha so that the total certified was 486.62 Ha. The training related to reviewing of group business plan also has carried out on 2 January 2024, the facilitator is PT DSN, minute of meeting, attendance list has been shown during NCR Close Out Visit.</p> <p>Interview result The head of the cooperative and the management and ICS team can explain the annual management review process well which refers to the five-year work plan. The results of annual achievements will be discussed to determine targets/achievements for the</p> <p>Based on the evidence of CAP Actions from the organization, it was concluded that findings No. M2 can be closed.</p>
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Non-conformity			
NCR Ref #	2422859-202311-M3	Issued Date	15 November 2023
Due Date	14 February 2024	Closure Date	16 January 2024
Indicator & Category (Critical / Minor)	D.2.1-MS-B Critical		
Statement of Nonconformity:	The group manager has not been able to demonstrate sufficient evidence that certified volume sales have been based on actual receipts and sales for all members.		
Requirement Reference:	The group manager maintains annual production data and sales of certified volumes through physical or Book and Claim for the group based on actual receipts and sales for all members and 100% all certified volumes.		
Objective Evidence:	<p>RSPO license period based on palm trace for the Usaha Tani Sejahtera Palm Oil Cooperative is 14/01/2023 – 13/01/2024 with a FFB quota of 8,552.96 MT. Actual certified FFB production up to the time the audit was carried out (January 2023 – October 2023) 6,951.73 MT. So that when the audit was carried out the FFB produced was still minus 1,061.23 MT. However, sales of CSPO and CSPKO on credit have been carried out 100%.</p> <ul style="list-style-type: none"> • Book and claim report of Koperasi Sawit Usaha Tani Sejahtera Product Certified Volume (mt) Credit Allocation (MT) FFB 8,552.96 ≈ 8,550 Credit Volume (MT) Sold (MT) IS-CSPKE 235 0; IS-CSPKO 192 192; IS-CSPO 1,710 1,710. • Trading history : <ul style="list-style-type: none"> - CSPKO: 08 March 2023: 71 MT (Nestle SA); 22 February 2022: 26 MT (Procter & Gamble); Mc Cormick & Company incorporated 39 MT ; 17 February 2023: 56 MT (Procter & Gamble) - CSPO : 14 March 2023 : 1,710 MT (Nestle SA) <p>Based on the description above, it can be concluded that the sales of certified products that have been carried out are not based on the actual production of FFB from Koperasi Sawit Usaha Tani Sejahtera.</p>		
Corrections:	Training for Documentation and Sales Units in understanding Credit Sales via Palm Trace		

Root Cause Analysis:	Lack of understanding by the ICS Team, especially the Documentation and Sales Unit, regarding certified volume sales, so it is not in accordance with Actual Production.
Corrective Actions:	<ol style="list-style-type: none"> 1. Carrying out certified volume sales must be in accordance with actual production calculations 2. Based on the knowledge of credit sales training through Palm Trace that has been obtained and is used to carrying out the sales process, the ICS Documentation and Sales Unit Team can fully understand credit sales.
Assessment Conclusion:	<p>Document Review</p> <p>The organization has provided proof of improvement in the form of:</p> <ol style="list-style-type: none"> 1. SOP for the use of RSPO credit Revision No. SOP/SUTS/050 dated 15 December 2023 which in the procedure states that sales are based on meetings between management and members and sales must be based on actual production without selling 100% direct credit to anticipate actual production that is not in accordance with planned production quantities 2. The actual production data for the Koperasi Sawit Usaha Tani Sejahtera for the period January – December 2023 is 8,293.45 MT, while the quota in Palmtrace is 8,552.96 MT, so actual production until the NCR Close Out Visit is carried out is still minus 259.51 MT. <p>Interview result</p> <p>The results of interviews with the person responsible for monitoring RSPO credit sales, namely the chairman of the cooperative and the chairman of ICS, show that the person responsible understands the credit sales scheme at Palmtrace which must be based on actual FFB production.</p> <p>Based on the results of the document review and interviews, the nonconformity was stated to have been comply, with the previous production quota in the following license reduced from the excess sales in this (previous) license period amount of 259.51MT.</p> <p>Based on the evidence of CAP Actions from the organization, it was concluded that findings No. M3 can be closed.</p>

Opportunity for Improvements	
OFI #	Description
OFI 1	-

Positive Findings	
PF #	Description
PF 1	-

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	2264981-202210-M1	Issued Date	21 October 2022
Due Date	20 October 2023	Closure Date	31 December 2022
Indicator & Category (Critical / Minor)	1.3 – MS B Critical		
Statement of Nonconformity:	Not all smallholder members have adopted the Good Agriculture Practice (GAP) procedure properly in their farms, particularly in upkeep procedure.		
Requirement Reference:	Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.		
Objective Evidence:	<p>During the field visit to the sample farmer plots/ parcels, several plots/ parcels were found that did not comply with the GAP procedure, namely:</p> <ul style="list-style-type: none"> • Uncontrolled weed conditions, such as in Plot Noviana b ID090 persil 60, Yah Wati a ID053 persil 68, Sri Kartini Jalung ID 041 persil no 186, Sun ID026 persil no 192, in SOP No SOP/SUTS/029 dated 21 February 2022 “Maintenance and Care of Mature Oil Palm Plants” in the procedure is presented related to the management of weed control. • The condition of the midrib that is maintained after harvest is >8 years old, namely Songgo 1, while the results of the field visit in Percil No. 139 M Idil ID 085 are not in accordance with the SOP Harvest SOP/SUTS/030 dated February 21, 2022, namely several trees that have been harvested (+/- 10 trees)) no midrib retained. • Monitoring of Pests and Diseases of Plants in 2022 is not supported by supporting data in the field, monitoring data only writes that in general it has been carried out and added the information “not found”, the basis or supporting data is not available at the time of the audit, this is not in accordance with the SOP “Pest Control and Diseases of Oil Palm Plants” SOP/SUTS/028 dated 21 February 2022. 		
Corrections:	<ol style="list-style-type: none"> 1. Uncontrolled land is worked on by farmers and monitoring is carried out for all farmer members of the ICS team every month. 2. Conduct GAP training and socialization of SOP 029 (Maintenance and care of oil palm plants and SOP 030 (Harvest) 3. Conduct training to the IPM Unit team 		
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Farmers do not fully understand SOP 029 Care and maintenance of mature oil palm plants 2. Farmers do not fully understand SOP 030 Harvesting 3. The PHT Unit does not fully understand SOP 028 Control of pests and diseases of oil palm plants 		
Corrective Actions:	<ol style="list-style-type: none"> 1. Dissemination of SOP 028, 029 and 030 to all member farmers 2. Monitoring and evaluation of all gardeners maintenance, harvesting and HPT activities by the Extension Unit, K3 Unit, HCV, PHT and Fire Emergency, 		

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	periodically every month and will be monitored by the ICS Manager every 3 months
Assessment Conclusion:	<p>Documents verified during the NCR Close Out, namely:</p> <p><u>Corrections</u></p> <ol style="list-style-type: none"> 1. There is documentation of maintenance work by farmers, stated in the minutes of oil palm plantation maintenance work, it is stated that the maintenance work in Noviana parcels was carried out on 1/11/2022, Yah Warti was carried out on 12/11/2022, Sri Kartini Jalung was carried out on 21/11/2022 and Sun is 8/11/2022. 2. There is evidence that the organization conducted GAP training and socialization of SOP 029 (Maintenance and maintenance of oil palm plants and SOP 030 (Harvest) on 28 November 2022 was attended by 117 member farmers, minutes of activities, list of attendees and photos are available. 3. Documentation (minutes of activities, training materials, attendance and photos of activities) available for the implementation of the training for the PHT Unit team from Cooperatives and ICS to the PHT Unit on 18 November 2022 and 2 December 2022 attended by the PHT Team for example Sutoyo, Suhada, Gratitude and Rahman Hakim. <p><u>Corrective Action</u></p> <ol style="list-style-type: none"> 1. There have been reports of socialization activities (minutes, attendance and photos of activities) SOP 028 "Control of pests and diseases of oil palm plants", 029 "Maintenance and care of oil palm plants" and SOP 030 "Harvesting" to all member farmers carried out on November 28 2022 attended by 117 member farmers. 2. There is evidence of monitoring and evaluation of all gardeners' maintenance, harvesting and HPT activities by the Extension Unit and the IPM Unit, periodically, the documents are verified for the period December 10, 2022. <p>Based on the evidence of CAP Actions from the organization, it was concluded that findings No. 01 can be closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	During surveillance audit the issue has been resolved. No recurrence of NC or conditions.

Non-conformity			
NCR Ref #	2264981-202210-M2	Issued Date	21 October 2022
Due Date	20 October 2023	Closure Date	31 December 2022
Indicator & Category (Critical / Minor)	2.3 Eligibility, MS A and MS B (Critical)		
Statement of Nonconformity:	Based on document review, it was found parcels of Koperasi Sawit Usaha Tani Sejahtera members overlapping with other user (PT Khazana Bumi Kaliman/Mining company and PT Karya Prima Agro Sejahtera/Palm oil plantation).		

<p>Requirement Reference:</p>	<p>Eligibility : Smallholders declare any existing disputes on the land commit to resolving said disputes and provide information on the current status of those disputes (if any) (refer to indicator 1.1E / Appendix 1).</p> <p>MS -A : There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involved.</p> <p>MS B : There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involved.</p>
<p>Objective Evidence:</p>	<p>a. There are 12 land parcels that overlapping with other users but in Annex 3 Disclosure of Land Conflict stated in that land parcels there are no land conflict. This was not match between what informed in Annex 3 and the actual conditions. And, there are no Annex 4 form for 12 land parcels that overlapping with other users</p> <p>b. Based on "Peta Overlay Kebun Kelapa Sawit Koperasi SUTS dengan Peta Izin Usaha Pertambangan" and "Peta Overlay Kebun Kelapa Sawit Koperasi SUTS dengan Peta Hak Guna Usaha Perkebunan", it was found there are overlapping between members of Koperasi Sawit Usaha Tani Sejahtera with PT Karya Prima Agro Sejahtera (2 land parcels with total area 4.06 Ha) and PT Khazana Bumi Kaliman (10 land parcels with total area 35.64 Ha). There are no records of land dispute resolution and agreement with all parties regarding its management.</p>
<p>Corrections:</p>	<p>The Farmer's plots in the Overlay Map of Mining Business Permits and Cultivation Rights will be issued in accordance with SOP 002 Entrance and Exit of Members, bearing in mind that the clarification process will take a long time</p>
<p>Root Cause Analysis:</p>	<p>a. Farmers do not know that their land overlaps with mining company HGU and IUP permits</p> <p>b. Farmers feel that they have never had a dispute with any party</p>
<p>Corrective Actions:</p>	<p>a. Notifying farmers whose land is overlaid on HGU and IUP maps</p> <p>b. Outreach to farmers/members regarding the map of farmer's land in the HGU and IUP areas who will join first before being approved as members</p>
<p>Assessment Conclusion:</p>	<p>Documents verified during the NCR Close Out, namely:</p> <p>Correction</p> <p>A Farmer's Statement Letter is available, namely that from 11 Farmers (12 plots of land that are overlapping) are willing to be voluntarily excluded from the scope of certification according to SOP 002 - Entrance and Exit of Members. Verified Statement Letter for example:</p> <ol style="list-style-type: none"> 1. Aswat, area 1.96 ha, statement date 12 November 2022 2. Jaenap, area of 2 ha, statement date 12 November 2022 3. Theodorus Takeama Keroon, area of 2 ha, date of statement 12 November 2022. 4. Zainudin, area 0.31 ha, statement date 12 November 2022

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	<p>5. Amir, area of 2.26 ha and 2.09 ha, statement date 12 November 2022</p> <p>6. Geah Gok, area 3.19 ha, statement date 12 November 2022</p> <p>7. Yocky Saputra, area 12.43 ha, statement date 12 November 2022</p> <p>8. Rizal Umar, area 1.95 ha, statement date 12 November 2022</p> <p>9. Sabri Radui, area of 2 ha, statement date 12 November 2022</p> <p>10. Eflinawati Len U, area of 2 ha, statement date 12 November 2022</p> <p>11. Iskandar, area 7.50 ha, statement date 12 November 2022</p> <p>There is a Minutes of Release of Farmers' Land which is on the overlay map of IUP and HGU dated 12/11/2022 signed by the Head of ICS, Head of Cooperatives and 11 farmers who were excluded from the scope of Certification.</p> <p><u>Corrective Action</u></p> <p>There is evidence of outreach/notification to farmers whose land is overlaid on the HGU and IUP Maps, namely in the form of a report on socialization activities on 12/11/2022, Minutes, photos and attendance are attached.</p> <p>Based on the evidence of CAP Actions from the organization, it was concluded that findings No. 02 can be closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	During surveillance audit the issue has been resolved. No recurrence of NC or conditions.

Non-conformity			
NCR Ref #	2264981-202210-M3	Issued Date	21 October 2022
Due Date	20 October 2023	Closure Date	31 December 2022
Indicator & Category (Critical / Minor)	3.5 – MS B (Critical)		
Statement of Nonconformity:	During field visit and interview with smallholder member confirmed that there are workers whose not using PPE according to Procedure determined by Koperasi Serba Usaha Tani Sejahtera.		
Requirement Reference:	<p>Workers, including smallholder family members, have access to safe working conditions and amenities that include:</p> <ul style="list-style-type: none"> • Safe and adequate housing, where applicable, • Access to basic first aid supplies • Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work. • Adequate drinking water • Access to toilets 		
Objective Evidence:	During visits and interviews to sample plots of harvesting activities of percil 141 Mufit ID 118 it was confirmed that the harvesting activities carried out by farmers were not equipped with PPE Helmets, in accordance with the procedures set out		

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	<p>in the SOP for Risk Control and Work Accident Mitigation SOP SUTS/020 dated 21 February 2022.</p> <p>In addition, based on interviews with sampled farmers, it is known that for spraying activities only use PPE in the form of shoes and medical masks.</p>
Corrections:	<ol style="list-style-type: none"> 1. Identify farmers and workers who do not yet have complete PPE 2. Provide PPE assistance to the workforce. 3. Farmers and workers are committed to equip PPE and use it according to standards
Root Cause Analysis:	<p>Some farmers and workers do not understand the importance of PPE and the lack of monitoring from the ICS TEAM</p>
Corrective Actions:	<ol style="list-style-type: none"> 1. Outreach regarding PPE to farmers and workers 2. Monitoring the use of PPE by the K3, HCV, PHT and Fire Emergency Units per 1 month as well as recording farmers and workers who already have PPE 3. The cooperative is committed to providing PPE on a regular basis (SK and stock of PPE are available/adequate in number
Assessment Conclusion:	<p>Documents verified during the NCR Close Out, namely:</p> <p>Corrections:</p> <ol style="list-style-type: none"> 1. Evidence of PPE identification available from farmers and workers, gloves identified for 130 farmers and workers, egrek gloves for 130 farmers and workers, boots for 130 farmers and workers, aprons for 25 farmers & workers, masks for 119 farmers and workers, helmets available 25 farmers and workers, glasses 25 farmers and workers. To fulfill PPE for other member farmers, it will be fulfilled in stages, there is a plan for fulfilling PPE for farmers in 2023 2. There is proof of receipt of PPE assistance to workers on November 28 2022 for 12 member farmers, for example Mufit, Muhammad Idil, Arif, Rusman, Suryadi, Nasrul, Miun, Hardiansyah, M Anwar, Saher, Andi Gustian and Suhada. 3. Farmers and workers are committed to equip PPE and use it according to standards. <p>Corrective Action</p> <ol style="list-style-type: none"> 1. There is evidence of socialization (minutes, photos, attendance) related to PPE to farmers and workers. It was carried out on 28 November 2022 attended by 117 farmers who are members of the certification. 2. There is evidence of monitoring the use of PPE by the OHS, HCV, PHT and Fire Emergency Units in harvesting and spraying activities in November and December 2022, from the monitoring results farmers/workers have used appropriate PPE, for example harvesting activities in the following parcels: Sumanto on 5 /11/2022 information on wearing complete PPE; Sunardi on 17/11/2022 stated that he was wearing complete PPE; Supriyono on 16/11/2022 stated that he was wearing complete PPE. 3. There is evidence of a commitment from the Cooperative on November 28, 2022 to provide PPE on a regular basis for farmers and workers signed by the ICS manager and Chair of the Cooperative.

	Based on the evidence of CAP Actions from the organization, it was concluded that findings No. 03 can be closed.
Effectiveness Closure (for previous audit closed Critical NC):	During surveillance audit the issue has been resolved. No recurrence of NC or conditions.

Non-conformity			
NCR Ref #	2264981-202210-M4	Issued Date	21 October 2022
Due Date	20 October 2023	Closure Date	31 December 2022
Indicator & Category (Critical / Minor)	4.6 MS A (Critical)		
Statement of Nonconformity:	It was found the hazardous waste management was not in accordance with procedure and regulation		
Requirement Reference:	<p>There is no physical evidence of new burning (after eligibility) for land preparation for oil palm by smallholders. Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> • Alternatives to fire for land preparation and farm waste management (where appropriate possible). • Alternatives to fire for pest control. • Fire prevention and how to respond to and manage fires in their community and village. 		
Objective Evidence:	During the field visit, it was discovered that there were traces of pesticide packaging (2 gallons) in parcels of 134 Isman b ID-076 which were used as a tool for marking the number of scales. This is not in accordance with SOP SUTS/018 regarding the handling of used chemical containers.		
Corrections:	Storing used chemical containers for farmers in the temporary hazardous waste warehouse for the Prosperous Farming Oil Palm Cooperative		
Root Cause Analysis:	Farmers do not fully understand SOP 018 concerning Handling of Used Chemical Containers		
Corrective Actions:	<ul style="list-style-type: none"> • Outreach to farmers regarding used chemical containers according to SOP 018 Handling of used chemical containers • The ICS Manager monitors every 6 months regarding the collection of LB3 waste 		
Assessment Conclusion:	<ol style="list-style-type: none"> a. There is evidence of the handing over of the farmer's used chemical containers to the temporary warehouse for B3 waste from the Prosperous Farming Cooperative Oil Palm Cooperative in the form of a B3 Waste Log Book dated December 2, 2022 in the amount of 2 gallons from Isman. b. There is evidence of outreach (minutes, attendance, photos of activities) to farmers regarding used chemical containers according to SOP 018 Handling of Used Chemical Containers on 28 November 2022 attended by 117 member farmers c. There is evidence that the ICS Manager has conducted monitoring regarding the collection of LB3 waste, the verified document is monitoring in December 2022. 		

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	Based on the evidence of CAP Actions from the organization, it was concluded that findings No. 04 can be closed.
Effectiveness Closure (for previous audit closed Critical NC):	During surveillance audit the issue has been resolved. No recurrence of NC or conditions.

Non-conformity			
NCR Ref #	2264981-202210-M5	Issued Date	21 October 2022
Due Date	20 October 2023	Closure Date	31 December 2022
Indicator & Category (Critical / Minor)	A.1.3 MS B (Critical)		
Statement of Nonconformity:	SOP for Member Registration/Acceptance Requirements is not implemented consistently		
Requirement Reference:	The group has membership requirements.		
Objective Evidence:	<p>a. Based on document review, signing of Smallholder Declaration/Commitment are carried out first compared to the Registration Form. Samples was reviewed such as :</p> <ul style="list-style-type: none"> • "Formulir Anggota Sertifikasi for Sri Kartini Jalung, 1 land parcels dated 5 February 2022. but, the "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 15 September 2021. • "Formulir Anggota Sertifikasi for Yocky Saputra, 7 land parcels dated 5 February 2022. but, the "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 14 September 2021. • "Formulir Anggota Sertifikasi for Geah Gok, 3 land parcels dated 5 February 2022. but the "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 13 September 2021. <p>b. Based on document review, signing of "Berita Acara Penetapan Kelayakan Anggota Sertifikasi RSPO" are carried out first compared to "Berita Acara Verifikasi Lahan". Samples was reviewed such as :</p> <ul style="list-style-type: none"> • Suryadi; "Berita Acara Verifikasi Lahan dan Dokumen Pekebun Sertifikasi" dated 12 February 2022 signed by ICS Group Manager and Approval Committee; "Berita Acara" about eligibility of member to join RSPO and ISPO certification dated 11 February 2022 • Tri Nurhadi; "Berita Acara Verifikasi Lahan dan Dokumen Pekebun Sertifikasi" dated 12 February 2022 signed by ICS Group Manager and Approval Committee ; "Berita Acara" about eligibility of member to join RSPO and ISPO certification dated 11 February 2022 • Anwar; "Berita Acara Verifikasi Lahan dan Dokumen Pekebun Sertifikasi" dated 14 February 2022 signed by ICS Group Manager and Approval 		

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	<p>Committee; "Berita Acara" about eligibility of member to join RSPO and ISPO certification dated 11 February 2022</p> <p>c. There are 12 land parcels which overlap with other users but it was not identified during land verification by Approval Committee so this land registered for RSPO certification.</p>
Corrections:	Revise SOP 001 Criteria and requirements for becoming a member of a Certification Cooperative, namely becoming a prospective member of a Certification signing a commitment and then registering.
Root Cause Analysis:	There was an error in the SOP flow because the Cooperative assumed that farmers participating in RSPO certification had to make a commitment before registering/become a member of the certification
Corrective Actions:	<p>a. Dissemination of SOP according to RSPO ISH standards</p> <p>b. The Head of ICS monitors and evaluates the Approval Committee Unit regarding the conformity of SOPs with documents every 6 months.</p>
Assessment Conclusion:	<p>Verified documents namely:</p> <p>Correction</p> <ul style="list-style-type: none"> • There is a revision of SOP 001 revision 01, dated 8 November 2022 regarding the Criteria and requirements for becoming a member of a Certification Cooperative, changes in the SOP, namely the member registration flow to fill out a Certification Commitment Letter and register with the ICS management and fill out the Registration Form. <p>Corrective Action</p> <ul style="list-style-type: none"> • There is evidence of SOP socialization (minutes, attendance and photos) according to the RSPO ISH standard which was held on 28 November 2022 attended by 117 member farmers. • There is evidence of the minutes of the Chair of the ICS and the Approval Committee monitoring and evaluating the Approval Committee Unit regarding compliance with SOPs, monitoring was carried out on 28 November 2022. <p>Based on the evidence of CAP Actions from the organization, it was concluded that findings No. 05 can be closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	During surveillance audit the issue has been resolved. No recurrence of NC or conditions.

Non-conformity			
NCR Ref #	2264981-202210-M6	Issued Date	21 October 2022
Due Date	20 October 2023	Closure Date	31 December 2022
Indicator & Category (Critical / Minor)	A.2.3 MS A and B (Critical)		

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Statement of Nonconformity:	Koperasi Sawit Usaha Tani Sejahtera has not implements a phased approach to ensure members have progressively attended training on the ISH Standard and members can not demonstrate understanding of the ISH Standard.
Requirement Reference:	<p>Milestone A: The group manager implements a phased approach to ensure members have progressively attended training on the ISH Standard, group management and other topics as outlined in the ISH Standard according to the group annual training plan.</p> <p>Milestone B: All members attended training and can demonstrate understanding of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations.</p>
Objective Evidence:	<ul style="list-style-type: none"> • Based on document verification on the recording of training activities, it is known that there are some or several members of the smallholders who did not participate in the training activities organized by Koperasi SUTS and the trainer facilitators according to the scheduled training plan. • Koperasi SUTS has not been able to prove the approach taken for the implementation of training so that all members can take part in training activities in stages. • Based on interviews with sampled farmers, it was observed that the understanding of the ISH Standard was not sufficient
Corrections:	The Counseling unit team will carry out approaches such as visits to farmers so that farmers understand and receive full training in accordance with the RSPO ISH standard.
Root Cause Analysis:	Farmers who do not understand the language of "training" should go to "field schools", and the Counseling Unit Team has not fully approached farmers
Corrective Actions:	<ol style="list-style-type: none"> 1. Re-socialization to all farmers regarding standard ISH 2. The extension unit team will monitor the farmers
Assessment Conclusion:	<p>Verified documents namely:</p> <p><u>Correction</u></p> <p>Documentation evidence (events of activities, photos) is available. The Extension Unit Team conducted visits to farmers regarding training related to RSPO ISH.</p> <p><u>Corrective Action</u></p> <ul style="list-style-type: none"> • There is documentation of re-socialization to all farmers regarding the standard ISH dated November 28, 2022 (minutes of activities, attendance, photos). • Monitoring documentation has been provided by the Extension Unit regarding the implementation of training for all member farmers. <p>Based on the evidence of CAP Actions from the organization, it was concluded that findings No. 06 can be closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	During surveillance audit the issue has been resolved. No recurrence of NC or conditions.

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Non-conformity			
NCR Ref #	2264981-202210-M7	Issued Date	21 October 2022
Due Date	20 October 2023	Closure Date	31 December 2022
Indicator & Category (Critical / Minor)	B 1.1 MS B (Critical)		
Statement of Nonconformity:	SOP for Internal audits not implemented consistently		
Requirement Reference:	The ICS is implemented and an annual internal audit of the group is conducted for all group members and all audit findings are resolved		
Objective Evidence:	<p>Koperasi Sawit Usaha Tani Sejahtera has "Standar Operasional Prosedur tentang Pelaksanaan Audit Internal No.SOP/SUTS/007" dated 21 February 2022. However, based on document verification and interviews with ICS, the Cooperative has not yet determined the criteria for finding in the internal audit process.</p> <p>Then, based on the document review, it was found that the internal audit records were not in accordance with the procedures, for example:</p> <ul style="list-style-type: none"> • Member name : Sri Kartini, Auditor : Sandi, Date : 27 May 2022. Findings based on "Form Pertanyaan Audit Internal": 10 findings; "Form laporan hasil audit internal" recorded only 3 findings. "Form laporan hasil audit internal" not in accordance with "Form Pertanyaan Audit Internal". Evidences of corrective action and date of follow up were not available. • Member name : Jamaluddin, Auditor : Yocky Saputra, Date : 14 March 2022. Findings based on "Form Pertanyaan Audit Internal" : 9 findings ; "Form laporan hasil audit internal" recorded 3 findings. "Form laporan hasil audit internal" not in accordance with "Form Pertanyaan Audit Internal". Evidences of corrective action and date of follow up were not available. • Member name : Geah Gok, Auditor : I Nyoman Gria, Date : 30 May 2022. Findings based on "Form Pertanyaan Audit Internal" : 9 findings; "Form laporan hasil audit internal" recorded only 4 findings. "Form laporan hasil audit internal" not in accordance with "Form Pertanyaan Audit Internal". Evidences of corrective action and date of follow up were not available • Member name : Sumanto, Auditor : Rizal Umar, Date : 18 March 2022. Findings based on "Form Pertanyaan Audit Internal" : 10 findings; "Form laporan hasil audit internal" recorded 3 findings. "Form laporan hasil audit internal" not in accordance with "Form Pertanyaan Audit Internal". Evidences of corrective action and date of follow up were not available • Member name : Anwar, Auditor : Sujarno ; Date : 24 December 2021. Findings based on "Form Pertanyaan Audit Internal" : 9 findings ; "Form laporan hasil audit internal" recorded 3 findings. "Form laporan hasil audit internal" not in accordance with "Form Pertanyaan Audit Internal". Evidences of corrective action and date of follow up were not available 		
Corrections:	Revised the Internal Audit Inquiry Form to the internal audit results report form		
Root Cause Analysis:	The Internal Audit Unit has not fully understood SOP 007 for Internal Audit Implementation		

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Corrective Actions:	<ol style="list-style-type: none"> 1. Facilitator provides additional understanding regarding SOP, main tasks and functions of the Internal Audit team in carrying out their duties and provides training in preparing Internal Audit reports 2. The Head of ICS evaluates and monitors related actions to correct internal audit results every 6 months
Assessment Conclusion:	<p>Verified documents namely:</p> <p><u>Correction</u></p> <p>There has been a revision of the Internal Audit Inquiry Form to the Internal Audit Result Report Form by adding a note of the finding criteria.</p> <p><u>Corrective Action</u></p> <ol style="list-style-type: none"> a. There is evidence that the Facilitator (Facilitator) has provided additional understanding regarding SOP, main tasks and functions of the Internal Audit team and the preparation of the audit report on December 23, 2022, the internal audit team who attended were: I Nyoman Gria, Rizal Umar and Sandi Jumri. b. There is evidence that the Head of ICS conducted evaluation and monitoring on December 23, 2022 regarding corrective actions on internal audit results <p>Based on the evidence of CAP Actions from the organization, it was concluded that findings No. 07 can be closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	During surveillance audit the issue has been resolved. No recurrence of NC or conditions.

Opportunity for Improvements	
OFI #	Description
OFI 1	<p>OFI Statement:</p> <p>-</p> <p>Verification / Follow-up actions:</p> <p>-</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2264981-202210-M1	Critical	1.3 – MS B	21/10/2022	Closed, 31 December 2022
2264981-202210-M2	Critical	2.3 Eligibility, MS A and MS B	21/10/2022	Closed, 31 December 2022
2264981-202210-M3	Critical	3.5 – MS B	21/10/2022	Closed, 31 December 2022
2264981-202210-M4	Critical	4.6 MS A	21/10/2022	Closed, 31 December 2022

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2264981-202210-M5	Critical	A.1.3 MS B	21/10/2022	Closed, 31 December 2022
2264981-202210-M6	Critical	A.2.3 MS A and B	21/10/2022	Closed, 31 December 2022
2264981-202210-M7	Critical	B 1.1 MS B	21/10/2022	Closed, 31 December 2022
2422859-202311-M1	Critical	4.1 MSB	15/11/2023	Closed, 16 January 2024
2422859-202311-M2	Critical	C.1.1-MSA	15/11/2023	Closed, 16 January 2024
2422859-202311-M3	Critical	D.2.1-MS-B	15/11/2023	Closed, 16 January 2024

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss Koperasi Sawit Usaha Tani Sejahtera 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.

Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Governmental Department	Dinas Perkebunan Kabupaten Kutai Timur Mr. Didik Dinas Lingkungan Hidup Kabupaten Kutai Timur Mr. Andi Palesangi Dinas Koperasi Kabupaten Kutai Timur Mr Yusni	Phone
Communities	Kepala Desa Karya Bhakti Mr. Slamet Susilo Desa Karya Bhakti	Interview by face to face

	Mr. Badrun (Kasie. Pemerintahan Desa)	
Communities	Supplier Engagement PT DSN Mr. Dian Benny S.	Interview by face to face
Communities	Transporter TBS Mr. Muhsyam.	Interview by face to face
Communities	Lembaga Adat Mr. Ledji Taq	Interview by face to face
NGO	Yayasan Seebumi Indah Borneo Mrs Irmayana	Interview by face to face

Stakeholders comment	
1	<p>Feedbacks: Dinas Perkebunan Kabupaten Kutai Timur Mr. Didik</p> <ul style="list-style-type: none"> The communication between officials and government has gone well; The lands were initially coming from Transmigration program set by government. Therefore, since the beginning has had land title in the form of SHM (Sertifikat Hak Milik – personal land right), which is the highest personal land rights based on government regulation. All members of the organizations have been registered as a Letter of Plantation Cultivation List (<i>STDB: Surat Tanda Daftar Perkebunan</i>) The area owned by the farmers does not overlap with the area that has been under the rights of business/HGU and/or mining power. There was no complaint report related to land and / or environmental pollution that occurred in the area of Koperasi Sawit Usaha Tani Sejahtera. There was no negative issue about the cooperative. The seeds in farmers plot were from Dinas Perkebunan or government program and from PT DSN Group. The sale of FFB was carried out by Koperasi Sawit Usaha Tani Sejahtera in collaboration with PT Swakarsa Sinar Sentosa. Pricing of FFB using the decree of Governor of Kalimantan Timur every 2 weeks (2 times per month) through the Pricing Meeting for the Purchase of Fresh Fruit Bunches (FFB) palm oil produced by smallholders who partner in Kalimantan Timur Province. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> There is no negative issue to be followed up. Based on document review and interview with smallholders of Koperasi Sawit Usaha Tani Sejahtera, that all smallholders have had SHM since the beginning, where SPPL (<i>Surat Pernyataan Pengelolaan Lingkungan</i> – commitment letter of environmental management) and STDB (<i>Surat Tanda Daftar Budidaya</i> – Cultivation Registration Certificate) has shown during audit.

Stakeholders comment	
	<ul style="list-style-type: none"> • Auditor Tim has conducted document verification, for example: <ol style="list-style-type: none"> 1. Sutini, STDB No. 525 /111/DISBUN-KT/STD-B/NLB-MW/II/2022 2. Ruslan, STDB No. 525 /034/DISBUN-KT/STD-B/NLB-MW/II/2022 3. Amania, STDB No. 525 /003/DISBUN-KT/STD-B/NLB-MW/II/2022 4. Yardin, STDB No. 525 /055/DISBUN-KT/STD-B/NLB-MW/II/2022. • All of farmers members of Koperasi Sawit Usaha Tani Sejahtera has registered their plantation to the Dinas Perkebunan Kabupaten Kutai Timur and obtained certificate of STDB (Surat Tanda Daftar Perkebunan). STDB document-Cultivation Registration Certificate for each farmer has been verified. • Related to the FFB pricing, Koperasi Sawit Usaha Tani Sejahtera has referred to the Decree of Governor of Kalimantan Timur in every 2 weeks through the Meeting to Determine the Purchase Price of Fresh Fruit Bunches (FFB) of Oil Palm Production of Partnered Smallholders in Kalimantan Timur Province. Memorandum of Understanding for Sale and Purchase of FFB from the Koperasi SUTS and PT Swakarsa Sinar Sentosa.
2	<p>Feedbacks: Dinas Lingkungan Hidup Kabupaten Kutai Timur Mr. Andi Palesangi</p> <ul style="list-style-type: none"> • There was no negative issue about the cooperative related to the environment. • There has never been land clearing through land burning. • Koperasi SUTS and Palm Oil Farming Cooperative have collaborated with Fire and Rescue in Kutai Timur Regency. • All of Members of cooperative have document of environmental management and monitoring (SPPL: Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan) statements. Members of Koperasi SUTS has obtained 100% of SPPL. • The Environment Agency never received reports of land related complaints and/or environmental pollution that occurred in the area of farmers members of the organizations. Providing the SPPL report for the first semester of 2023 was reported to the Kutai Timur Regency Environmental Service on 10 July 2023. • Koperasi SUTS has applied for a temporary storage permit for hazardous waste and still in process. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> • There is no negative issue to be followed up. Based on document review and interview with smallholders, all smallholders have had SHM since the beginning, where SPPL (Surat Pernyataan Pengelolaan Lingkungan – commitment letter of environmental management) and STDB (Surat Tanda Daftar Budidaya – farm permit) already set before RSPO Certification. • Verification of environmental management reports (SPPL) for Koperasi Sawit Usaha Tani Sejahtera as well. Report on Implementation of SPPL for Independent Smallholders Koperasi Sawit Usaha Tani Sejahtera on period SM I/2023 has been submitted to the DLH Agency on 10 July 2023 and for Koperasi Sawit Usaha Tani Sejahtera on 6 July 2023. • Based on document review and interviews with ICS Koperasi Sawit Usaha Tani Sejahtera, it was founded that there are 5 new farmers who do not have SPPL, namely:

Stakeholders comment	
	<ol style="list-style-type: none"> 1. Andi Muslim (ID: SUTS-123) 2. Annisa Lestari (ID:SUTS-125) 3. Dionesius (ID: SUTS-128) 4. Fadli (ID: SUTS-131) 5. Haris (ID:SUTS-134)
3	<p>Feedbacks: Dinas Koperasi Kabupaten Kutai Timur Mrs Yusni</p> <ul style="list-style-type: none"> • There are no negative issues about cooperatives. • Koperasi Sawit Usaha Tani Sejahtera have their own AD-ART and organizational structure. As well as the deed of establishment of the cooperative which was ratified by the Minister of Law and Human Rights through the Director General of General Legal Administration • All cooperatives have carried out their obligations, namely carrying out RAT – Annual Meeting for the 2022 financial year period. • The agency carries out monitoring activities once a year for each cooperative. • There are no significant problems between cooperatives, even if there are they will be resolved through deliberation within the cooperative. • In general, oil palm farmers in Koperasi Sawit Usaha Tani Sejahtera still need guidance and direction in managing oil palm plantations. With guidance from Seebumi Borneo Indah, it is hoped that guidance/assistance to farmers will be more optimal, and management of oil palm plantations will be better. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> • It is a positive response. • The cooperative will always maintain good communication and always carry out consultations on problems that occur in the cooperative. • Koperasi SUTS have followed the applicable rules and regulations regarding cooperatives. • RAT – Annual Member Meeting has been carried out annually, The RAT for the 2022 financial year at the Koperasi SUTS was carried out on 24 February 2023 and was submitted to the Kutai Timur Regency Cooperative Service. • There are no negative issues to address.
4	<p>Feedbacks: Nehas Liah Bing Village Mr. Badrun (Kasie. Pemerintahan Desa)</p> <ul style="list-style-type: none"> • There were no land dispute or conflict accrues in the last 5 years.

Stakeholders comment	
	<ul style="list-style-type: none"> • Farmers employ harvesters/sprayers/fertilizers who are villagers so they can help each other with people who need work. • The Village Officials is always involved in the process of buying and selling land for member farmers and non-members of the Koperasi SUTS by issuing a <i>Surat Keterangan Jual Beli Lahan</i>. • There are no issues related to the negative impacts of the management of oil palm plantations of the Koperasi SUTS. The existence of the Koperasi SUTS, which manages independent smallholder oil palm plantations, has a positive impact with the increasing economy of village. <p>Audit Team verification and response: There is no negative issue to be followed up. Document of land legality, year crops and others have been reviewed during the audit. Related to the transfer of land rights, the audit team will always verify land conflicts, including by conducting interviews with previous land owners.</p>
5	<p>Feedbacks: Supplier Engagement PT DSN Mr. Dian Benny S.</p> <ul style="list-style-type: none"> • The company has collaborated with the cooperative to send FFB to the factory and there is an SPK between the cooperative and the company PT Dharma Satya Nusantara Group / PT Swakarsa Sinar Sentosa. • TBS delivery is carried out on 1 -30/31 every month, then an invoice is issued by the company on the 4-7th of every month and the invoice is disbursed on the 15th of every month. • The company allocates Partnership Assistants to help manage smallholders. • If there are obstacles encountered, they will be resolved through deliberation, for example regarding sorting FFB and requests for fertilizer assistance. About FFB sorting. PT Swakarsa Sinar Sentosa has implemented a flat 3.5%. • The company applies the FFB purchase price in accordance with the "Regulations for Determining Farmers' FFB Purchase Prices" from the Plantation Service which is updated every month (every two weeks) <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> • There are no negative issues that need to be followed up. Land legality documents, planting year, etc. have been reviewed during the audit. • Several documents have been verified, namely Koperasi Sawit Usaha Tani Sejahtera sells the FFB products of its member farmers in collaboration with PT Dharma Satya Nusantara in terms of buying and selling farmer FFB, based on the Cooperation Agreement (MoU) for the Development of People's Palm Oil Plantations Limited Production Credit between PT Dewata Sawit Nusantara and the Koperasi Sawit Usaha Tani Sejahtera No. 081/DIR-ND/DWT/JKT/IV/10 dated 10 April 2010. • Maintenance of village roads through which transportation passes is carried out continuously in collaboration with PT Swakarsa Sinar Sentosa through a sale and purchase agreement for farmer FFB Products between the Koperasi SUTS and PT Swakarsa Sinar Sentosa document No. 014/SWA /PKS1/2021 dated 28 June 2021 with a rate of 50:50 percent.

Stakeholders comment	
	<ul style="list-style-type: none"> Regarding the transfer of land rights, the audit team will always verify land conflicts, including by conducting interviews with previous land owners.
6	<p>Feedbacks: Yayasan Seebumi Indah Borneo Mrs Irmayana</p> <ul style="list-style-type: none"> Smallholder oil palm plantations in Kutai Timur Regency are still relatively new, starting in 2008-2009, so they still need attention, direction and assistance from related agencies. In 2023 period, Seebumi Indah Borneo strives to be able to took a place in assisting the community of oil palm farmers. Several cooperatives in Muara Wahau sub-district have started oil palm plantation businesses that have taken into account environmental, social, cultural and occupational health and safety principles. Some cooperatives have even participated in oil palm plantation certification programs in the form of ISPO and RSPO. Based on general observations that the area of oil palm farmers in Muara Wahau sub-district, there is no indication of overlap with the rights of other land users and is also not included in the forest area. <p>Audit Team verification and response: There is no negative issue to be followed up.</p>
7	<p>Feedbacks: Lembaga Adat – Traditional Institutions Mr. Ledji Taq</p> <ul style="list-style-type: none"> Wehea Protected Forest is located in Muara Wahau District, Kutai Timur Regency. There is no indication of any destruction or overlap of the land of farmers belonging to the Koperasi Sawit Usaha Tani Sejahtera with the Wehea Protected Forest. Cooperatives are very meaningful in improving the economy of the community in the village and always contribute to the village as well as to traditional institutions, especially at the celebration of traditional ceremonies every year. In Wahau sub-district there are various tribes. There is no discrimination in the recruitment of cooperative members, whether village residents who come from transmigration or from the local indigenous Dayak community. <p>Audit Team verification and response: There is no negative issue to be followed up.</p>

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on	Compliance on the agreement terms and conditions

				FPIC (Yes/No)	
Antonius Pati Neron	June 2023	11.97	Yes	Yes	Transfer of land ownership on inheritance basis
Arifin M.	April 2022	6.91	Yes	Yes	Transfer of land ownership on inheritance basis

Previous land owner / user comment	
1	<p>Feedbacks:</p> <p>The sale and purchase or transfer of land rights is not based on coercion or threat from any party. There are 2 types of transfer of land rights, for example:</p> <ol style="list-style-type: none"> 1. Transfer of land ownership on land sale and purchase basis, on period 2022-2023 there was no transfer of land by sale and purchase. 2. Transfer of land ownership on inheritance basis, for example: <ul style="list-style-type: none"> • Smallholder on behalf of Antonius (Reg. No. SUTS-061) covering an area of 11.97 Ha who received from her parents' inheritance in the name of Antonius Pati Neron in June 2023. • Smallholder on behalf of Ariyawan (Reg. No. SUTS-062) covering an area of 6.91 Ha who received from her parents' inheritance in the name of Lambertus Ing in April 2022. <p>Village governments are always involved in the process of transferring land ownership, either in the form of buying and selling land or inheritance. The Village Government through the Village Head will issue a Certificate of Land Sale and Purchase and Certificate of heirs.</p> <p>Audit Team verification and response:</p> <p>The village government has always been involved in the process of buying and selling this land as well as in the process of inheritance to their heirs, although the community has not consistently done this. The process of buying land is based on voluntary or no coercion from any party and also the status of the land is not in conflict with any party as evidenced by the Village Office in the form of a land conflict-free certificate.</p>

3.5 Impartiality and conflict of interest

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

Formal Signing-off of Assessment Conclusion and Recommendation

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

Report prepared by	Acceptance of Assessment Conclusion
Name: Nanang Rusmana	Name: Mrs. Helmida
Company Name: PT BSI Group Indonesia	Company Name: Koperasi Sawit Usaha Tani Sejahtera
Title: Client Manager	Title: ICS Group Manager
Signature: 	
Date: 19 January 2024	Date: 19 January 2024

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance	
<p>Principle 1: Optimise productivity, efficiency, positive impacts and resilience Implement professional and transparent operations to secure sustainable livelihood improvements.</p>			
<p>Criteria 1.1: Smallholders establish a legal entity which has organizational capacity to comply with the RSPO Independent Smallholder Standard.</p>			
<p>Eligibility</p>	<p>Legally registered entities have documented evidence to include:</p> <ol style="list-style-type: none"> 1. Legal formation (as per country requirements) 2. Fair and transparent decision making and governance 3. Additional documents per requirements for Group Formation and Management. 4. Signed or thumb printed Smallholder Declaration from all smallholder Declaration from all smallholder members (Reference to Appendix 1). 	<p>Koperasi Sawit Usaha Tani Sejahtera have been able to show several documents as follows :</p> <p>Legal Formation</p> <p>The institutional form of the certification unit is a cooperative with the name Koperasi Sawit Usaha Tani Sejahtera in accordance with:</p> <ul style="list-style-type: none"> • Deed of Establishment of the Koperasi Sawit Usaha Tani Sejahtera in Nehes Liah Bing Village dated November 1 1999. This deed has been registered and ratified by the Kutai Regency Level II Cooperative Service according to number 150/518.31/BH/TAR.3/II/2000, date 2 February 2000. In this document there is an explanation of the Articles of Association and Bylaws which have been agreed upon by all members of the Cooperative. • Deed of Establishment from the Office of the State Ministry for Small and Medium Enterprises Cooperatives, East Kutai Regency Cooperative Service No. 128/BH/PAD/DKKT/XI/2002 dated November 14, 2002. The cooperative has obtained NIB No. 9120302731286, July 18, 2019. <p>Fair and Transparent Decision Making</p> <p>Koperasi Sawit Usaha Tani Sejahtera prepares the Bylaws. As stated in the AD/ART, it is known that the highest decision holder is the Member</p>	<p>Complied</p>

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		<p>Meeting which is held every year. The last Annual Member Meeting was held on February 25 2023 with an agenda of accountability reports including cooperative profits and losses as well as reporting on assets.</p> <p>Smallholder Declaration</p> <p>All members of the Koperasi Sawit Usaha Tani Sejahtera have signed a smallholder declaration which contains points as listed in Appendix 1, for example shown by the sample member signature as follows:</p> <ul style="list-style-type: none"> • Rizal Umar on September 15 2021 • Yanto Al Romi 21 February 2023 • Ruslan on February 15 2021 • Sutini on September 15 2021 • Sabri Radui on September 14 2021 <p>Other permits</p> <p>Koperasi Sawit Usaha Tani Sejahtera has obtained NIB No. 9120302731286, July 18, 2019.</p>	
<p>Milestone A</p>	<p>Group manager and group members have an Internal Control System (ICS) that meets all the ICS Eligibility and MS A requirements (section 3.2 below) and complete training on oil palm pricing mechanisms, financial management, and best practices for smallholder organisations as well as socialising the mechanism at which pricing is set for smallholder organisations.</p>	<p>Koperasi Sawit Usaha Tani Sejahtera has an ICS team which was established in 2022 in accordance with Decree No. 001/SUTS/II/2022 concerning the Appointment of Managers and Management of the ICS (Internal Control System) of the Tani Sejahtera Palm Oil Cooperative No SK/002/SUTS/ II/2022 dated March 29 2022. Until ASA-1 was implemented, there had been no changes to the organizational structure of the ICS team. The ICS organizational structure includes:</p> <ul style="list-style-type: none"> - ICS Manager - Approval Committee - Gender Unit 	<p>Complied</p>

		<ul style="list-style-type: none"> - Extension Unit - Internal Assessment Unit - Documentation and sales units - OHS, HCV, IPM and fire emergency units <p>Even though the structure has not changed, there are several members who have resigned from ICS. For members who resign, the following documentation has been shown:</p> <ul style="list-style-type: none"> • Sugito resignation letter dated 12 November 2022 (ICS OHS, HCV, IPM and fire emergency teams) • Yocky Saputra resignation letter dated November 12 2022 (ICS Internal Audit) • Abdul Jalil resignation letter dated November 12 2022 (ICS counseling team) • Maryana Lai Ping resignation letter dated November 12 2022 (ICS documentation team) • Petrus Jaga resignation letter dated 12 November 2022 (ICS OHS, HCV, IPM and fire emergency teams) <p>Training that has been attended</p> <ul style="list-style-type: none"> • Finances on May 17 2023 with discussions covering financial plans and managing needs/wants, including determining FFB prices • Farmer and ICS Institutions for the May 2023 period include discussions regarding organizational structure and communication flows • Training on FFB criteria will be carried out in the March 2023 period in stages for field schools 	
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		Financial Management Training on 2 – 6 August 2021	
Milestone B	<p>Smallholder groups are operating in accordance to best management practices for groups, including:</p> <ul style="list-style-type: none"> Fair and transparent decision-making and governance Sustainable financial management 	<p>Koperasi Sawit Usaha Tani Sejahtera has an Memorandum of Association (AD/ART). As stated in the AD/ART, it is known that the highest decision holder is the Member Meeting which is held every year. The last Annual Member Meeting was held on February 25 2023 with an agenda of accountability reports including cooperative profits and losses as well as reporting on assets.</p> <p>Sustainable Financial Management</p> <p>Based on the results of the financial report of the Koperasi Usaha Sawit Usaha Tani Sejahtera which was presented at the Annual Member Meeting for the 2022 financial year, it is known that the cooperative financial balance sheet is in a positive condition.</p> <p>Koperasi Sawit Usaha Tani sejahtera has a premium distribution report made on October 30, 2023 with details of usage including reserve funds, audit surveillance, office operations, premiums to members, operations of 15 administrators, environmental management, social funds, medical checkups, and membership. The percentage amount is in accordance with the decree issued on 19 February 2022. In accordance with the premium usage report, it is known that there is still a reserve fund of IDR 15X.XXX.XXX</p>	Complied
Criteria 1.2: Smallholders have the capacity to effectively manage their farm.			
Eligibility	Not Applicable	Not Applicable	Not Applicable
Milestone A	Smallholders complete training on farm business operations, monitoring and planning. The training includes capacity building on	All members of Koperasi Sawit Usaha Tani Sejahtera have attended training on business operations, monitoring and planning. The training includes capacity building on record keeping for production, including	Complied

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	<p>record keeping for production, including inputs and yields, transactions, and variety.</p>	<p>inputs and yields, transactions, and variety. For example, training documentation is shown in field school activities as follows:</p> <ul style="list-style-type: none"> • Field School on farmer finances on May 17 2023 with discussions including financial plans and managing needs/desires. • Field school regarding harvesting procedures and FFB recording on 12 – 15 June 2023 with discussions including criteria for ripeness of FFB, harvesting rotation, harvesting procedures, and FFB sources <p>Based on the results of interviews with sample farmer representatives, it is known that Field Schools are routinely implemented according to the planned program. Other communication outside the field school is through communication in online messaging application groups.</p>	
<p>Milestone B</p>	<p>Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sales.</p>	<p>Koperasi Sawit Usaha Tani Sejahtera has recorded records of harvesting implementation which are listed in the FFB receipt, Farmer Activity Book, and farmer database. The results of the document review found that the FFB recording carried out was accurate from the field to input in the database, for example as shown by :</p> <ul style="list-style-type: none"> • ID SUTS 070 : February Rotation 1 : 1,215 Kg Rotation 2 : 2,840 Kg October Rotation 1 : 1,365 Kg Rotation 2 : 1,420 Kg • ID SUTS 025 October Rotation 1 : 557 kg 	<p>Complied</p>

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		<p>Rotation 2 : 499 kg</p> <p>FFB transportation records</p> <ul style="list-style-type: none"> • FFB receipt No. 11220007131 dated 07 August 2023 estimated production of 8,716 Kg. Receipt note FM-PRO-01-R02 NO 0018532 with a weighing result of 8,367 Kg (36 FFB returned) • FFB No. 1122007127 dated 10 August 2023 estimated production of 8,227 Kg. Acceptance note FM-PRO-01-R02 NO 0018525 with a weighing result of 7,990 Kg. 	
<p>Criteria 1.3: Smallholders implement good agricultural practices (GAP) on their farms.</p>			
<p>Eligibility</p>	<p>Smallholders commit to implementing good agricultural practices on their farms. (Reference Smallholder Declaration, 1.1.E / Appendix 1).</p>	<p>All members of Koperasi Sawit Usaha Tani Sejahtera have signed a commitment to implement GAP in plantation management, which includes the following statement:</p> <ul style="list-style-type: none"> • Carry out upkeep activities in accordance with the SOP set by the ICS and Cooperative teams • Do not burn to prepare land or control pests (implement zero burning policy) • Do not use herbicides with active ingredients (WHO Class 1A or 1B and Paraquat) <p>For example, the signature of the commitment shown by the member is as follows:</p> <ul style="list-style-type: none"> • Rizal Umar on September 15 2021 • Yanto Al Romi 21 February 2023 • Ruslan on February 15 2021 • Sutini on September 15 2021 • Sabri Radui on September 14 2021 	<p>Complied</p>

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<p>Milestone A</p>	<p>Smallholders complete training on Good Agriculture Practices (GAP).</p>	<p>All members of the Koperasi Sawit Usaha Tani Sejahtera have received regular training regarding GAP, for example through field school activities as follows:</p> <ul style="list-style-type: none"> - Field School for Soil Physical Analysis and Fertilization Techniques which will be implemented in stages at a total of 10 locations from 05 – 08 June 2023. The material discussed at the meeting includes an introduction to soil types, how to maintain fertility and the type of fertilizer used. - Replanting Technique Field School on 12 – 15 June 2023 with discussions covering replanting techniques, rejuvenation of Ganoderma areas, and rejuvenation funds. - Field School on farmer finances on 25 – 27 June 2023 and 05 – 6 July 2023 with discussions including financial plans and managing needs/wants. - Field school report on oil palm fruit anatomy and diagnosis of healthy seeds and abnormal seeds on 29 – 31 May 2022 with discussion including information about superior seed producers, how to sort seeds and seedlings, and seed care. - Field school report on harvest procedures from 12 – 15 June 2023 with discussion including criteria for mature FFB, harvesting rotation, harvesting procedures, and FFB sources - Field school report on Oil Palm Plant Maintenance Techniques with discussions including maintenance of mature and immature plants, plate maintenance, sanitation, and improving soil quality <p>The results of interviews with representatives of 22 sample farmers revealed that the members of the Sejahtera Tani Palm Oil Cooperative have generally understood and implemented their commitment to</p>	<p>Complied</p>
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		implementing GAP in accordance with agreed procedures and commitments.	
Milestone B	Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.	<p>Based on the results of document studies, interviews and field visits to sample plots owned by farmers, it is known that GAP has been implemented well, for example as shown by:</p> <ul style="list-style-type: none"> • No blanket spraying was found in all plot samples so that the commitment to efficient use of pesticides can be proven • No areas with extreme weed conditions were found • Farmer activity records have been carried out containing harvest records, pesticide use records, and fertilizer use records • Planting beneficial plants as an effort to implement IPM to reduce the use of pesticides • No use of paraquat 	Complied
<p>Principle 2: Ensure Legality, Respect for Land Rights and Community Wellbeing Comply with the law and respect communities' rights</p>			
<p>Criteria 2.1: Smallholders have legal or customary rights to use the land in accordance with national and local laws, and customary practices</p>			
Eligibility	Smallholders provide the coordinates or maps of their plots and evidence of ownership, or rights to use the land (refer to indicator 1.1E / Appendix 1).	<p>Koperasi Sawit Usaha Tani Sejahtera provides member list and the oil palm plantation blocks map, scale 1:100,000. This map was prepared from legal ownership of land and satellite imagery. All the land under Koperasi Sawit Usaha Tani Sejahtera was originated from government's transmigration program.</p> <p>Koperasi Sawit Usaha Tani Sejahtera also had conducted map overlapping between smallholder blocks map and "Peta Rencana Tata Ruang Wilayah Kabupaten Kutai Timur Tahun 2015-2035" scale 1:100,000, based on Perda Kutai Timur Regency No. 01/2016. Areal where Koperasi Sawit Usaha Tani Sejahtera located classified as "Kawasan Industri".</p>	Complied

		<p>From previous audit, Koperasi Sawit Usaha Tani Sejahtera listed and checked the smallholder member's legal ownership of the land: 117 smallholder covering area 400.99 Ha and members with 203 land parcels.</p> <p>In this surveillance audit, an extension of scope was also carried out for an area of 142.22 ha with a total of 45 farmers and 76 plots. There is also a reduction in farmer members from the scope of 5 farmers for an area of 56.59 Ha, this is because farmers have collaborated in plantation management through a partnership with PT Dharma Satya Nusantara.</p> <p>So that the total smallholder is 157 farmers, 239 plots with an area of 486.62 ha</p>																																																																			
<p>Milestone A</p>	<p>Smallholders can demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right.</p>	<p>All of smallholders have land title in the form of Land Certificate (SHM – <i>Sertifikat Hak Milik</i>) which is issued by Agrarian Agency, and Decree of Land Ownership History (SKT – <i>Surat Keterangan Tanah</i>) which is issued by Village Head. During Initial Certification visit, smallholders can demonstrate these documents.</p> <p>The sample of smallholders at Surveillance audit are:</p> <table border="1" data-bbox="1086 978 1937 1398"> <thead> <tr> <th>No</th> <th>Smallholder</th> <th>Smallholder ID</th> <th>Land Title</th> <th>Ha</th> <th>Remark</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Rizal Umar</td> <td>SUTS-033</td> <td>SHM.16.09.02.02.1.01461</td> <td>1,49</td> <td>Old member</td> </tr> <tr> <td>2</td> <td>Imran Dongoran</td> <td>SUTS-075</td> <td>SHM.16.09.02.01.1.01607</td> <td>2,03</td> <td>Old member</td> </tr> <tr> <td>3</td> <td>Dwi Harto</td> <td>SUTS-013</td> <td>SHM.16.09.02.02.1.01603</td> <td>3,17</td> <td>Old member</td> </tr> <tr> <td>4</td> <td>Sahrul</td> <td>SUTS-099</td> <td>SHM.16.09.02.02.1.01620</td> <td>1,36</td> <td>Old member</td> </tr> <tr> <td>5</td> <td>Sabri Radui</td> <td>SUTS-036</td> <td>SHM.16.09.02.02.1.01463</td> <td>2,45</td> <td>Old member</td> </tr> <tr> <td>6</td> <td>Sutini</td> <td>SUTS-110</td> <td>SHM.16.09.02.02.1.01480</td> <td>2,17</td> <td>Old member</td> </tr> <tr> <td>7</td> <td>Ruslan</td> <td>SUTS-034</td> <td>SHM.16.09.02.02.1.01462</td> <td>3,66</td> <td>Old member</td> </tr> <tr> <td>8</td> <td>Amania</td> <td>SUTS-003</td> <td>SKT.140/593/SKT/PEMDES-NLB/V/2021</td> <td>2,32</td> <td>Old member</td> </tr> <tr> <td>9</td> <td>Darius Jalung</td> <td>SUTS-067</td> <td>SKT.140/593/SKT/PEMDES-NLB/V/2021</td> <td>2,30</td> <td>Old member</td> </tr> <tr> <td>10</td> <td>Yardin Jalung</td> <td>SUTS-054</td> <td>SHM.16.09.02.02.01304</td> <td>1,97</td> <td>Old member</td> </tr> </tbody> </table>	No	Smallholder	Smallholder ID	Land Title	Ha	Remark	1	Rizal Umar	SUTS-033	SHM.16.09.02.02.1.01461	1,49	Old member	2	Imran Dongoran	SUTS-075	SHM.16.09.02.01.1.01607	2,03	Old member	3	Dwi Harto	SUTS-013	SHM.16.09.02.02.1.01603	3,17	Old member	4	Sahrul	SUTS-099	SHM.16.09.02.02.1.01620	1,36	Old member	5	Sabri Radui	SUTS-036	SHM.16.09.02.02.1.01463	2,45	Old member	6	Sutini	SUTS-110	SHM.16.09.02.02.1.01480	2,17	Old member	7	Ruslan	SUTS-034	SHM.16.09.02.02.1.01462	3,66	Old member	8	Amania	SUTS-003	SKT.140/593/SKT/PEMDES-NLB/V/2021	2,32	Old member	9	Darius Jalung	SUTS-067	SKT.140/593/SKT/PEMDES-NLB/V/2021	2,30	Old member	10	Yardin Jalung	SUTS-054	SHM.16.09.02.02.01304	1,97	Old member	<p>Complied</p>
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11	Stevania GK	SUTS-102	SHM.16.09.02.02.1.01473	2,07	Old member
12	Rahimin K	SUTS-096	SHM.16.09.02.02.1.01457	1,71	Old member
13	Nasir	SUTS-087	SHM.16.09.02.03.1.01513	1,65	Old member

Smample for extension of scope as many 45 samllholder and covering area as 142.22 Ha

No	Smallholder	Smallholder ID	Land Title	Ha	Rem
1	Yanto Alromi	SUTS-160	SKT.64.08.02.2002/ SK-JBPT/NLB/XI/2010	3,50	New me
2	Andi Muslim	SUTS-124	SHM.16.09.02.02.1.01379	4,15	New me
3	Hamsi	SUTS-133	SHM.16.09.02.02.1.01422	2,60	New me
4	Romanus Paneraya Keroon	SUTS-150	SHM.16.09.02.02.1.01577	0,97	New me
5	Yuliansyah	SUTS-162	NIB (01850)	2,00	New me
6	Hasmiah	SUTS-165	NIB (02780)	2,03	New me
7	Muhammad Ali	SUTS-084	SHM.16.09.02.03.1.01535	1,20	New me
8	Nirman Mahrodi	SUTS-147	SHM.16.09.02.02.1.01450	1,29	New me
9	Erliyati	SUTS-130	SHM.16.09.02.03.1.01531	1,29	New me

Note:

- SHM: *Sertifikat Hak Milik* – individual land title signed by Agrarian Agency in Regency level. SHM is the highest individual land title in Indonesia.
- SKT: *Surat Keterangan Tanah* – individual land title signed by Village Head or Sub-District Head (the grade is lower than SHM).

Milestone B	Smallholder plots are clearly and visibly demarcated and maintained, and the smallholders are operating only within these boundaries.	<p>There were no changes related to the procedure of demarcated and maintained of pegs, procedure regarding parcels boundary demarcation in "Surat Keputusan Nomor 015/SK.ICS/KOP-SUTS/II/2022 tentang Patok Batas Lahar" dated 19 February 2022. In the procedure stated that "Patok Batas bisa saja terbuat dari patok permanen, jajaran pohon seperti pinang atau parit batas dan lain-lain yang nampak dengan jelas".</p> <p>Based on site visit to sampled smallholder, audit team sighted the land demarcation are clearly located on the ground. The planting of oil palm only within the boundary.</p> <p>Based on site visit to sampled smallholder and stakeholder consultation to interested parties, there is no boundary overlapping with other landowner. Furthermore, during field visits at this surveillance audit, there were stakes/peg that were installed and well managed for example the pegs on the border of the plot owned by Mr. Rahimin K and Mr. Hamsi.</p>	Complied
Criteria 2.2: Smallholders have not acquired lands from indigenous peoples, local communities or other users without their free, prior and informed consent, based on a simplified FPIC approach.			
Eligibility	For existing plots, smallholders can demonstrate that they have not acquired land without FPIC of indigenous peoples, local communities or other users (refer to indicator 1.1E / Appendix 1).	<p>There were no changes related to FPIC procedure, i.e. a procedure related to FPIC as per "SOP FPIC Sebelum Menjalankan Program No.: SOP/SUTS/014" dated 21 February 2022.</p> <p>The procedure explain about :</p> <ul style="list-style-type: none"> • Collect all information about palm oil land/plots management and impact to environment and indigenous rights • Conduct meeting with all stakeholder for Socialization about palm oil management • Information shall be clear and well informed especially about positive and negative impact • Further socialization about assessment result and final mapping • Give time to everyone that effected to discuss 	Complied
Milestone A	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).		Complied
Milestone B	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).		Complied

		<ul style="list-style-type: none"> • Negotiation (agree or not agree) • Finalization of Agreement • Implementation of agreement <p>This procedure was socialized to all small farmers on June 7 2023, followed by 71 small farmers and the remaining 86 small farmers received training materials/modules door to door.</p> <p>Stakeholder consultation result with village authorities (Bpk. Badrun/Kasi Pemerintahan), smallholder members and Lands Office, information: the smallholder members of Koperasi Sawit Usaha Tani Sejahtera was originated from inheritance of their parents or grandparents. The process of land inheritance is known by the parties, for example the family (brother or sister), the village administration and witnesses from other community leaders. This was also confirmed during interview with farmers who got their land from inheritance.</p> <p>For plots under Koperasi Sawit Usaha Tani Sejahtera, the transfer of ownership through sale/purchase and also inheritance from parents, both between smallholder members and outside members does occur and is recorded. This land sale and purchase is witnessed by the village government to avoid coercion, pressure and prevent double claims (asking for more compensation).</p> <p>Sampled of sale/purchase of land and inheritance:</p> <ul style="list-style-type: none"> • Statement letter from the village authority "Surat Keterangan Pemilikan Tanah Nomor: 140/593/SKT/PEMDES-NLB/V/2021" dated 31 May 2021, stating ownership of a plot of land on Jl. Block C RT 007 Nehas Liah Bing Village covering an area of 2.32 Ha in the name of Amania. • Statement letter from the village authority "Surat Keterangan Pemilikan Tanah Nomor: 64.08.02.2002/SK-JBPT/NLB/XI/2010" 	
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		<p>dated 8 February 2010, stating ownership of a plot of land No. 248 on Jl. Block A RT 002 Nehas Liah Bing Village covering an area of 3.50 Ha in the name of Yanto Alromi.</p> <ul style="list-style-type: none"> • Statement letter from the village authority "Surat Keterangan Pemilikan Tanah Nomor: 140/593/SKT/PEMDES-NLB/V/2021" dated 5 September 2021, stating ownership of a plot of land No. 46 on Nehas Liah Bing Village covering an area of 3.50 Ha in the name of Darius Jalung. • Smallholder on behalf of Nurhayati (Reg. No. SUTS-061) covering an area of 11.97 Ha who received from her parents' inheritance in the name of Antonius Pati Neron on June 2023. Land ownership certificate / SHM No. 16.09.02.02.1.01545 (4.21 Ha), No. 16.09.02.02.1.01546 (1.83 Ha), No. 16.09.02.02.1.01548 (2.61 Ha) and No. 16.09.02.02.1.01403 (2.32). • Smallholder on behalf of Ariyawan (Reg. No. SUTS-062) covering an area of 6.91 Ha who received from her parents' inheritance in the name of Lambertus Ing on Aril 2022. Land ownership certificate / SHM No. 16.09.02.02.1.01550 and No. 16.09.02.02.1.01600. 	
<p>Criteria 2.3: The right to use the land is not disputed by indigenous peoples, local communities or other users.</p>			
<p>Eligibility</p>	<p>Smallholders declare any existing disputes on the land commit to resolving said disputes and provide information on the current status of those disputes (if any) (refer to indicator 1.1E / Appendix 1).</p>	<p>Based on stakeholder consultation to village head (Mr. Badrun) and also smallholder in field visit (Mr. Darius Jalung, Mr Rahimin K and Mrs Sutini), there was no land dispute over lands in smallholder member of Koperasi Sawit Usaha Tani Sejahtera.</p>	<p>Complied</p>
<p>Milestone A</p>	<p>There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involved.</p>	<p>The smallholder members signed statement letter "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan". The statement letter consists commitment of each member, it mention on pont D number 10:</p> <ol style="list-style-type: none"> 1) Resolving any existing the form of dispute 	<p>Complied</p>

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<p>Milestone B</p>	<p>There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involved.</p>	<p>2) Not clearing or acquiring land from indigenous people, local communities, or other users without their free, prior and informed consent (FPIC), based on a simplified FPIC approach;</p> <p>The sampled smallholder understands there was no past dispute over their land.</p> <p>Sample was seen for Annex 3 Form such as :</p> <p>1) Smallholder name's Amania</p> <ul style="list-style-type: none"> - Section 3 page 133 signed by Amania on 10 October 2022 stated that information in Section 2 of this form are correct and all my land that participate in RSPO Certification have a clear land use history and not come from deprivation of people's rights - Section 6 page 135 signed by Amania on 10 October 2022 stated that no land conflict as stated in Section 4 in this form - Section 7 "Pernyataan Manager Kelompok" signed by ICS Group Manager, Chairman of Koperasi and Head of Village dated 10 October 2022 <p>2) Smallholder name's Darius Jalung</p> <ul style="list-style-type: none"> - Section 3 page 133 signed by Darius Jalung on 10 October 2022 stated that information in Section 2 of this form are correct and all my land that participate in RSPO Certification have a clear land use history and not come from deprivation of people's rights - Section 6 page 135 signed by Darius Jalung on 10 October 2022 stated that no land conflict as stated in Section 4 in this form - Section 7 "Pernyataan Manager Kelompok" signed by ICS Group Manager, Chairman of Koperasi and Head of Village dated 10 October 2022 	<p>Complied</p>
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		<p>3) Smallholder name's Stevania GK.</p> <ul style="list-style-type: none"> - Section 3 page 133 signed by Stevania GK on 10 October 2022 stated that information in Section 2 of this form are correct and all my land that participate in RSPO Certification have a clear land use history and not come from deprivation of people's rights - Section 6 page 135 signed by Stevania GK on 10 October 2022 stated that no land conflict as stated in Section 4 in this form - Section 7 "Pernyataan Manager Kelompok" signed by ICS Group Manager, Chairman of Koperasi and Head of Village dated 10 October 2022 <p>4) Smallholder name's Rahimin K.</p> <ul style="list-style-type: none"> - Section 3 page 133 signed by Rahimin K on 10 October 2022 stated that information in Section 2 of this form are correct and all my land that participate in RSPO Certification have a clear land use history and not come from deprivation of people's rights - Section 6 page 135 signed by Rahimin K on 10 October 2022 stated that no land conflict as stated in Section 4 in this form - Section 7 "Pernyataan Manager Kelompok" signed by ICS Group Manager, Chairman of Koperasi and Head of Village dated 10 October 2022 <p>5) Smallholder name's Yardin Jalung.</p> <ul style="list-style-type: none"> - Section 3 page 133 signed by Yardin Jalung on 10 October 2022 stated that information in Section 2 of this form are correct and all my land that participate in RSPO Certification have a clear land use history and not come from deprivation of people's rights 	
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		<ul style="list-style-type: none"> - Section 6 page 135 signed by Yardin Jalung on 10 October 2022 stated that no land conflict as stated in Section 4 in this form - Section 7 Pernyataan Manager Kelompok signed by ICS Group Manager, Chairman of Koperasi and Head of Villgae dated 10 October 2022 <p>In this surveillance audit, there is also an extension of scope for 45 smallholder, samples are taken:</p> <p>1) Smallholder name's Andi Muslim.</p> <ul style="list-style-type: none"> - Section 3 page 133 signed by Andi Muslim. on 21 February 2023 stated that information in Section 2 of this form are correct and all my land that participate in RSPO Certification have a clear land use history and not come from deprivation of people's rights - Section 6 page 135 signed by Andi Muslim on 21 February 2023 stated that no land conflict as stated in Section 4 in this form - Section 7 "Pernyataan Manager Kelompok" signed by ICS Group Manager, Chairman of Koperasi and Head of Village dated 21 February 2023 <p>2) Smallholder name's Hamsi.</p> <ul style="list-style-type: none"> - Section 3 page 133 signed by hamsi on 31 March 2023 stated that information in Section 2 of this form are correct and all my land that participate in RSPO Certification have a clear land use history and not come from deprivation of people's rights - Section 6 page 135 signed by Hamsi on 31 March 2023 stated that no land conflict as stated in Section 4 in this form - Section 7 "Pernyataan Manager Kelompok" signed by ICS Group Manager, Chairman of Koperasi and Head of Village dated 31 March 2023 	
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Criteria 2.4: Smallholder plots are located outside of areas classified as national parks or protected areas, as defined by national, regional or local law or as specified in National Interpretation.			
Eligibility	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to indicator 1.1E / Appendix 1).	<p>Koperasi Sawit Usaha Tani Sejahtera provides member list and the oil palm plantation blocks map, scale 1: 100,000. This map was prepared from legal ownership of land and satellite imagery.</p> <p>All the land under Koperasi Sawit Usaha Tani Sejahtera was originated from inheritance of their parents or grandparents.</p>	Complied
Milestone A	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to indicator 1.1E / Appendix 1).	<p>Koperasi Sawit Usaha Tani Sejahtera listed and checked the smallholder member's legal ownership of the land: 121 smallholder members with 203 land parcels consist of 182 land parcels demonstrates land certificates; 21 land parcels demonstrate "Surat Keterangan Tanah" or other form of legal ownership of land from village authorities.</p>	Complied
Milestone B	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to indicator 1.1E / Appendix 1).	<p>Koperasi Sawit Usaha Tani Sejahtera demonstrate plantation map overlaid with Kutai Timur Regency spatial planning map; forest area map; and river map; Scale of map 1 : 200,000. The source of map indicating the forest area, water body, peat area, spatial planning designation as per:</p> <ul style="list-style-type: none"> - Decree on moratorium for permit issuance in forest areas "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No.SK.7099/MENLHK-PKTL/IPSDH/PLA.1/8/2019 tentang Penetapan Peta Indikatif Penghentian Pemberian Izin Baru Hutan Alam Primer dan Lahan Gambut tahun 2019". - Decree on moratorium for permit issuance in forest areas "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No.SK.666/MENLHK-PKTL/IPSDH/PLA. 1/2/2021 tentang Penetapan Peta Indikatif Penghentian Pemberian Perizinan Berusaha, Persetujuan Penggunaan Kawasan Hutan, atau Persetujuan Perubahan Peruntukan Kawasan Hutan Baru pada Hutan Alam Primer dan Lahan Gambut Tahun 2021, Periode I". 	Complied

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		<ul style="list-style-type: none"> - Decree on forest 58ers in Kalimantan Timur province "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No. SK.8109/MENLHK-PKTL/KUH/PLA.2/11/2018 tentang Peta Perkembangan Pengukuhan Kawasan Hutan Provinsi Kalimantan Timur". - Decree on spatial planning "Peraturan Daerah Provinsi Kalimantan Timur No.1 Tahun 2016 tentang Rencana Tata Ruang Wilayah Provinsi Kalimantan Timur Tahun 2016-2036". <p>From the overlaid plantation map it was understood that the smallholder member's oil palm plantation located outside national park or forest area, or other area not designated for plantation development.</p>	
<p>Criteria 2.5: For new planting, smallholders do not clear or acquire any land without obtaining the free, prior and informed consent (FPIC), of indigenous people and/or local communities and/or other users , based on a simplified FPIC approach. Do any smallholders within the group have plans for new planting of oil palm? If none, SKIP.</p>			
<p>Eligibility</p>	<p>For new oil palm planting, smallholders commit not to clear or acquire land from indigenous people, local communities, or other users without their FPIC, based on a simplified FPIC approach (refer to indicator 1.1E / Appendix 1).</p>	<p>The oil palm planting year based on disclosure to RSPO was 2004 (the oldest) and 2014 (the youngest) for existing members and 2005 (the oldest) and 2019 (the youngest) for new members. Based on interview with Koperasi Sawit Usaha Tani Sejahtera, the cooperative manager and group manager stated they does not have planning for new planting.</p> <p>Koperasi Sawit Usaha Tani Sejahtera demonstrate plantation map overlaid with Kutai Timur Regency spatial planning map; forest area map; and river map; Scale of map 1 : 100,000. From the overlaid plantation map it was understood that the smallholder member's oil palm plantation cannot be expanded. Because expansion of oil palm plantation will invade other village territories.</p> <p>No new planting.</p>	<p>Complied</p>

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Milestone A	Smallholders complete training on how to conduct a simplified FPIC approach.	The oil palm planting year based on disclosure to RSPO was 2004 (the oldest) and 2014 (the youngest) for existing members and 2005 (the oldest) and 2019 (the youngest) for new members. Based on interview with Koperasi Sawit Usaha Tani Sejahtera, the cooperative manager and group manager stated they does not have planning for new planting. Koperasi Sawit Usaha Tani Sejahtera has a training activity delivered for smallholder member on 4 October 2022 covering principles of FPIC. No new planting.	Complied
Milestone B	Based on a simplified FPIC approach, smallholders jointly agree on a plan with the affected indigenous peoples and/or local communities and/or other rights holders, including vulnerable groups, for new oil palm developments, if these involve land-use change.	The oil palm planting year based on disclosure to RSPO was 2004 (the oldest) and 2014 (the youngest) for existing members and 2005 (the oldest) and 2019 (the youngest) for new members. Based on interview with Koperasi Sawit Usaha Tani Sejahtera, the cooperative manager and group manager stated they does not have planning for new planting. No new planting.	Complied
<p>Principle 3: Respect human rights, including workers’ rights and conditions Safeguard human rights and protect workers’ rights, ensuring safe and decent working conditions.</p>			
<p>Criteria 3.1: There is no use of forced labour.</p>			
Eligibility	Smallholders commit to no use of forced labour and ensure that any use of forced labour on the farm is terminated at Eligibility. They provide information on the source of labour, including family members, working on the farm and hired labour including contract workers (refer to indicator 1.1E / Appendix 1).	There were no change related to force labour policy; Head of Koperasi Sawit Usaha Tani Sejahtera has established Policy/Decree concerning Forced Labour, Discrimination and Human Trafficking in Decree Number 006/SK.ICS/KOP-SUTS/II/2022 dated 16 February 2022, stated : <ul style="list-style-type: none"> a. Every cooperative members prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation) b. Prohibited to do or conduct forced labour to workers or someone else in every situation. c. Prohibited to do human trafficking in every form and also no using illegal worker. 	Complied

		<p>Related to the employment, farmers who are members of the Koperasi Sawit Usaha Tani Sejahtera have received training held by the ICS Team cooperation with the title compliance to the regulation including employment regulation:</p> <p>Point 15: Ketenagakerjaan – Employment</p> <ul style="list-style-type: none"> - Wages is based on Decree of Governor of Kalimantan Timur (UMP: Upah Minimum Provinsi - Child labor; UU no. 13/2003: employers are prohibited from employing children - Pregnant and breastfeeding women; UU no. 13/2003: Employers are prohibited from employing pregnant women workers/laborers who, according to a doctor’s statement, are dangerous to the health and safety of their wombs and themselves if they work between 23.00 – 07.00 hours. <p>Training related to the employment particularly force labor, child labor, pregnant and breastfeeding women and discrimination was carried out on:</p> <ol style="list-style-type: none"> 1. On 7 June 2023, attended by 71 smallholders; material: Socialization of Cooperative procedures and policies, including related to force labour. 2. On September 7-29, 2023, with door-to-door socialization to a total of 162 samllholders. <p>The socialization mentioned above has included farmers who have just entered the scope of 45 smallholders so that overall members have received socialization related to cooperative policies including on forced labor and trafficking in persons.</p> <p>This training/sosialization also explains related to employment which includes:</p>	
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		<ul style="list-style-type: none"> - Wages is based on local regulation per year (UMK Kutai Timur Regency) - Prohibition of employing children with the exception of children aged between 13 years to 15 years to do light work as long as it does not interfere with physical, mental and social development and health or must be under supervision. - Working pregnant and lactating women - Works contract - Labor social security - Occupational safety and health (K3) aspects, including the use of PPE <p>This statement is also stated in the RSPO Certification Commitment in the form of "Formulir Pernyataan Komitmen" of members on number D.3; that "Ensure that there are no forced labour in operational and stop forced labour practice if they are still existing". Samples was seen for:</p> <p>Existing members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Nasir (ID No. SUTS-087) dated 14 September 2021. 3. Commitment Statement of Rahimin K (ID No. SUTS-096) dated 14 September 2021. 4. Commitment Statement of Yardin Jalung (ID No. SUTS-054) dated 14 September 2021. 5. Commitment Statement of Stefania GK (ID No. SUTS-102) dated 15 September 2021. 6. Commitment Statement of Darius Jalung (ID No. SUTS-046) dated 13 September 2021. 7. Commitment Statement of Amania (ID No. SUTS-003) dated 13 September 2021. 	
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		<ol style="list-style-type: none"> 8. Commitment Statement of Dwi Harto (ID No. SUTS-013) dated 14 September 2021. 9. Commitment Statement of Imran Dongoran (ID No. SUTS-075) dated 13 September 2021. 10. Commitment Statement of Rizal Umar (ID No. SUTS-033) dated 15 September 2021. 11. Commitment Statement of Sahrul (ID No. SUTS-099) dated 14 September 2021. 12. Commitment Statement of Sabri Radui (ID No. SUTS-100) dated 14 September 2021. 13. Commitment Statement of Sutini (ID No. SUTS-110) dated 15 September 2021. 14. Commitment Statement of Ruslan (ID No. SUTS-034) dated 15 September 2021. <p>New members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Romanus Paneraya Keroon (ID No. SUTS-150) dated 22 February 2023. 2. Commitment Statement of Yuliansyah (ID No. SUTS-162) dated 21 February 2023. 3. Commitment Statement of Hasmiah (ID No. SUTS-165) dated 22 February 2023. 4. Commitment Statement of Muhammad Ali (ID No. SUTS-084) dated 23 February 2023. 5. Commitment Statement of Niman Mahrodi (ID No. SUTS-147) dated 21 February 2023. 6. Commitment Statement of Erliyanti (ID No. SUTS-130) dated 21 February 2023. 	
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		<p>7. Commitment Statement of Hamsi (ID No. SUTS-133) dated 23 February 2023.</p> <p>8. Commitment Statement of Andi Muslim (ID No. SUTS-124) dated 21 February 2023.</p> <p>9. Commitment Statement of Yanto Alromi (ID No. SUTS-160) dated 21 February 2023.</p> <p>The workers for harvesting, manuring and spraying are hired directly by the members. The organizations have a work agreement template explaining type of work, working conditions, wages, right and obligation and compliance to national/local regulations.</p>	
<p>Milestone A</p>	<p>Smallholders complete training on free and fair labour and implement measures to ensure that all work is voluntary, and the following practices are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents including but not limited to passports; • Payment of recruitment fees by workers; • Contract substitution; • Involuntary overtime; • Lack of freedom of workers to resign; • Penalty for termination of employment; • Debt bondage; • Withholding of wages 	<p>Please refer to 3.1 Eligibility for training records</p> <p>Training related to the employment particularly force labor, child labor, pregnant and breastfeeding women and discrimination was carried out on:</p> <ol style="list-style-type: none"> 1. On 7 June 2023, attended by 71 smallholders; material: Socialization of Cooperative procedures and policies, including related to force labour. 2. On September 7-29, 2023, with door-to-door socialization to a total of 162 samllholders. <p>The material provided at the training includes:</p> <p>a. Fair employment practices:</p> <ul style="list-style-type: none"> • There is no identity holder (KTP-Identity Card) • No recruitment fees • No voluntary overtime • Members’ freedom to resign 	<p>Complied</p>

		<ul style="list-style-type: none"> • There are no penalties for resigning • No bonded work • There is no withholding wages <p>b. Compliance with the minimum age of workers as regulated by regional, provincial or national regulations (Law No. 13 of 2003)</p> <p>c. Not placing children in hazardous work</p> <p>d. Placing adult supervision of child laborers working in the field</p> <p>e. Ensure that children’s rights to education are respected and are not restricted.</p> <p>f. Jaminan Sosial Tenaga Kerja – Social Security of Workers</p> <p>g. Employment contract</p> <p>h. Pregnant and lactating mothers</p> <p>Koperasi SUTS have procedure about Labour which is SOP No. Pekerjaan di Kebun Kelapa Sawit No. SOP/SUTS/041 dated February 21, 2022 about Labour and there was no changes since 2022 until now, explains about:</p> <p>At point IV. Procedure no. 2: labor recruitment explains related:</p> <ul style="list-style-type: none"> - Farmers have the right to recruit workers according to their needs - Should not discriminate against workers - May not employ minors (under 18 years old) - It is forbidden to employ pregnant and lactating women in jobs with high risk and using toxic materials - Prohibited from withholding letters or other valuables such as ID cards, diplomas, and the like belonging to workers as collateral <p>Employers and workers are encouraged to make mutually agreed work agreements without coercion</p>	
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		<p>Based on interviews with sample smallholders, the ICS has given training concerning the principal of anti-force labor and there is no evidence in the field of forced labor.</p> <p>Existing members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Nasir (ID No. SUTS-087) dated 14 September 2021. 2. Commitment Statement of Rahimin K (ID No. SUTS-096) dated 14 September 2021. 3. Commitment Statement of Yardin Jalung (ID No. SUTS-054) dated 14 September 2021. 4. Commitment Statement of Stefania GK (ID No. SUTS-102) dated 15 September 2021. 5. Commitment Statement of Darius Jalung (ID No. SUTS-046) dated 13 September 2021. 6. Commitment Statement of Amania (ID No. SUTS-003) dated 13 September 2021. 7. Commitment Statement of Dwi Harto (ID No. SUTS-013) dated 14 September 2021. 8. Commitment Statement of Imran Dongoran (ID No. SUTS-075) dated 13 September 2021. 9. Commitment Statement of Rizal Umar (ID No. SUTS-033) dated 15 September 2021. 10. Commitment Statement of Sahrul (ID No. SUTS-099) dated 14 September 2021. 11. Commitment Statement of Sabri Radui (ID No. SUTS-100) dated 14 September 2021. 12. Commitment Statement of Sutini (ID No. SUTS-110) dated 15 September 2021. 	
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		<p>13. Commitment Statement of Ruslan (ID No. SUTS-034) dated 15 September 2021.</p> <p>New members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Romanus Paneraya Keroon (ID No. SUTS-150) dated 22 February 2023. 2. Commitment Statement of Yuliansyah (ID No. SUTS-162) dated 21 February 2023. 3. Commitment Statement of Hasmiah (ID No. SUTS-165) dated 22 February 2023. 4. Commitment Statement of Muhammad Ali (ID No. SUTS-084) dated 23 February 2023. 5. Commitment Statement of Niman Mahrodi (ID No. SUTS-147) dated 21 February 2023. 6. Commitment Statement of Erliyanti (ID No. SUTS-130) dated 21 February 2023. 7. Commitment Statement of Hamsi (ID No. SUTS-133) dated 23 February 2023. 8. Commitment Statement of Andi Muslim (ID No. SUTS-124) dated 21 February 2023. 9. Commitment Statement of Yanto Alromi (ID No. SUTS-160) dated 21 February 2023. 	
<p>Milestone B</p>	<p>Workers on the farm, including their families, have unrestricted access to their identity documents, have freedom of movement and can declare that their employment is freely chosen.</p>	<p>Koperasi already has procedures related to Work in Oil Palm Plantations – Pekerjaan di Kebun Kelapa Sawit No. SOP/SUTS/041 dated February 21, 2022, explaining the guidelines for work in related independent oil palm plantations, payment of wages and administrative processes that must be carried out. There is no change related to the SOP.</p>	<p>Complied</p>

		<p>The workers for harvesting, manuring and spraying are hired directly by the members. The organizations have a work agreement template explaining type of work, working conditions, wages, right and obligation and compliance to national/local regulations.</p> <p>Based on the document of the Letter of Employment Agreement between workers and planters, it explains related to: type of work, location of work, workers' wages, Labor Social Security, means and means of work and prohibitions in the form of: discrimination, violence, employment of children (minors), pregnant women and abuse.</p> <p>Based on interviews with workers (Harvester namely: Mr Boni, Mr Korpratino and Mr Bernadus Boro) in the plot of Bpk. Umar and the plot of Dwi Harto, that there is no retaining of documents or there is no access to obtain documents.</p>	
<p>Criteria 3.2: Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision and when not interfering with education programmes. Children are not exposed to hazardous working conditions.</p>			
<p>Eligibility</p>	<p>Smallholders are aware of what defines child labour and ensure that any child labour in the farm operations is terminated at Eligibility. Awareness of child labour and commitment to no child labour includes:</p> <ol style="list-style-type: none"> 1. Compliance with the minimum age of workers at 18 years old. 2. Not exposing children to hazardous work. 3. Providing adult supervision of children working on the farm. 4. Ensuring the practice of children's rights to education is unrestricted and respected. (refer to indicator 1.1E / Appendix 1). 	<p>There were no changes related to child labour policy, Koperasi Sawit Usaha Tani Sejahtera has a policy regarding prohibition of child labour set under Decree No. 007/SK.ICS/KOP-SUTS/II/2022, dated 16 February 2022 stating:</p> <ul style="list-style-type: none"> - For Cooperative members not to employ children under 18 years of age. - And for children aged 13-17 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs. <p>This policy refers to the existing laws and regulations in Indonesia and international such as :</p> <ol style="list-style-type: none"> a. Law No. 13 of 2013 concerning the prohibition of using child labour 	<p>Complied</p>

		<p>b. Law No.1 of 2000 <i>Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak</i></p> <p>c. Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja</i></p> <p>Farmers have received training regarding employment, please refer to 3.1 Eligibility for training records.</p> <p>All smallholder members have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.8; that "Ensure that there are no child labour practices in plantation operations and stop the practice of child labour that is still running". Samples was seen for.</p> <p>Existing members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Nasir (ID No. SUTS-087) dated 14 September 2021. 2. Commitment Statement of Rahimin K (ID No. SUTS-096) dated 14 September 2021. 3. Commitment Statement of Yardin Jalung (ID No. SUTS-054) dated 14 September 2021. 4. Commitment Statement of Stefania GK (ID No. SUTS-102) dated 15 September 2021. 5. Commitment Statement of Darius Jalung (ID No. SUTS-046) dated 13 September 2021. 6. Commitment Statement of Amania (ID No. SUTS-003) dated 13 September 2021. 7. Commitment Statement of Dwi Harto (ID No. SUTS-013) dated 14 September 2021. 	
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		<ol style="list-style-type: none"> 8. Commitment Statement of Imran Dongoran (ID No. SUTS-075) dated 13 September 2021. 9. Commitment Statement of Rizal Umar (ID No. SUTS-033) dated 15 September 2021. 10. Commitment Statement of Sahrul (ID No. SUTS-099) dated 14 September 2021. 11. Commitment Statement of Sabri Radui (ID No. SUTS-100) dated 14 September 2021. 12. Commitment Statement of Sutini (ID No. SUTS-110) dated 15 September 2021. 13. Commitment Statement of Ruslan (ID No. SUTS-034) dated 15 September 2021. <p>New members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Romanus Paneraya Keroon (ID No. SUTS-150) dated 22 February 2023. 2. Commitment Statement of Yuliansyah (ID No. SUTS-162) dated 21 February 2023. 3. Commitment Statement of Hasmiah (ID No. SUTS-165) dated 22 February 2023. 4. Commitment Statement of Muhammad Ali (ID No. SUTS-084) dated 23 February 2023. 5. Commitment Statement of Niman Mahrodi (ID No. SUTS-147) dated 21 February 2023. 6. Commitment Statement of Erliyanti (ID No. SUTS-130) dated 21 February 2023. 7. Commitment Statement of Hamsi (ID No. SUTS-133) dated 23 February 2023. 	
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		<p>8. Commitment Statement of Andi Muslim (ID No. SUTS-124) dated 21 February 2023.</p> <p>9. Commitment Statement of Yanto Alromi (ID No. SUTS-160) dated 21 February 2023.</p>	
<p>Milestone A</p>	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> 1. There are no workers on smallholder farms under the age of 18. 2. Children are only permitted to help on family farms and are not permitted to perform hazardous work that may be physically or mentally harmful and that may intervene with the educational activities at school. 3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable. (Young workers are not permitted in Indonesia). 	<p>Koperasi Sawit Usaha Tani Sejahtera has a policy regarding prohibition of child labour set under Decree No. 007/SK.ICS/KOP-SUTS/II/2022, dated 16 February 2022, stating:</p> <ul style="list-style-type: none"> - For Cooperative members not to employ children under 18 years of age. - And for children aged 13-17 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs. <p>This policy refers to the existing laws and regulations in Indonesia and international such as :</p> <ol style="list-style-type: none"> a) Law No. 13 of 2013 concerning the prohibition of using child labour b) Law No.1 of 2000 Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak c) Law No. 20 of 1999 Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja <p>Related to the training, please refer to 3.1 Eligibility above, for training records</p> <p>The topics covered :</p> <ol style="list-style-type: none"> a) Compliance with the minimum age of workers and as defined by local, state, or national law, b) Not exposing children to hazardous work. c) Providing adult supervision of young people working on the farm. 	<p>Complied</p>

		<p>d) Ensuring the practice of children’s rights to education is unrestricted and respected</p> <p>Based on the list of workers of the Cooperative of Sawit Usaha tani Sejahtera on 2023 period (there are 19 workers as hervester and sprayer), that there are no workers under the age of 19, the youngest worker is 35 years old namely Simon A. Niron. Workers on behalf of Rusdiana age is 30 years old.</p>	
<p>Milestone B</p>	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> 1. There are no workers on smallholder farms under the age of 18. 2. Children are only permitted to help on family farms and are not permitted to perform hazardous work that may be physically or mentally harmful and that may intervene with the educational activities at school. 3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable. (Young workers are not permitted in Indonesia). 	<p>Koperasi Sawit Usaha Tani Sejahtera has a policy regarding prohibition of child labour set under Decree No. 007/SK.ICS/KOP-SUTS/II/2022, dated 16 February 2022, stating:</p> <ul style="list-style-type: none"> - For Cooperative members not to employ children under 18 years of age. - And for children aged 13-17 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs. <p>This policy refers to the existing laws and regulations in Indonesia and international such as :</p> <ol style="list-style-type: none"> d) Law No. 13 of 2013 concerning the prohibition of using child labour e) Law No.1 of 2000 Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak f) Law No. 20 of 1999 Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja <p>Related to the training, please refer to 3.1 Eligibility above, for training records</p> <p>The topics covered :</p>	<p>Complied</p>

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		<ul style="list-style-type: none"> e) Compliance with the minimum age of workers and as defined by local, state, or national law, f) Not exposing children to hazardous work. g) Providing adult supervision of young people working on the farm. h) Ensuring the practice of children’s rights to education is unrestricted and respected <p>Based on the list of workers of the Koperasi Sawit Usaha Tani Sejahtera in 2023 period (there are 19 workers as hervester and sprayer), that there are no workers under the age of 19, the youngest worker is 35 years old namely Simon A. Niron. Workers on behalf of Rusdiana age is 30 years old.</p>	
<p>Criteria 3.3: Workers’ pay complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations. Are there workers on the farm? If no, SKIP</p>			
<p>Eligibility</p>	<p>Smallholders commit to pay workers according to at least equal to the Minimum Wage based on the smallholder’s location as applicable by law (refer to indicator 1.1E / Appendix 1).</p>	<p>Koperasi Sawit Usaha Tani Sejahtera has committed to pay workers with a minimum wage in accordance with regulation, set in Group Manager Decree No. 024/SK.ICS/KOP-KI/VI/2021 dated 7 June 2021 concerning Wage Payments, mentioned that Koperasi Sawit Usaha Tani Sejahtera will pay worker’s wages referring to applicable government regulation. If the wage is lower than the stipulated, it must be explained by the conversion system of working hours or a special situation.</p> <p>Related to the commit to workers payment, Please refer to 3.1 Eligibility for Member Commitment records.</p> <p>Related to the training, please refer to 3.1 MS A for training records about SOP Labour No. SOP/SUTS/050/2022. In the training, it is also explained to the calculation of the conversion of salaries derived from the District Minimum Wage (Kalimantan Timur Province Decree No. 561/K.853/2022), ie.:</p> <ul style="list-style-type: none"> - 1 month wages (HK): IDR 3,356,109 	<p>Complied</p>

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		<ul style="list-style-type: none"> - 1 working days wages: [3,356,109 : 25 days/month]: IDR 134,244 per month. - 1 working day as 7 hours - 1 hour wages: [IDR 134,244 : 7 hours]: IDR 19,177 per day <p>This statement is also stated in the RSPO Certification Commitment in the form of "Formulir Pernyataan Komitmen" of members on number D.7; that "Pay the minimum wage in accordance with applicable government regulations". Samples was seen for:</p> <p>Existing members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Nasir (ID No. SUTS-087) dated 14 September 2021. 2. Commitment Statement of Rahimin K (ID No. SUTS-096) dated 14 September 2021. 3. Commitment Statement of Yardin Jalung (ID No. SUTS-054) dated 14 September 2021. 4. Commitment Statement of Stefania GK (ID No. SUTS-102) dated 15 September 2021. 5. Commitment Statement of Darius Jalung (ID No. SUTS-046) dated 13 September 2021. 6. Commitment Statement of Amania (ID No. SUTS-003) dated 13 September 2021. 7. Commitment Statement of Dwi Harto (ID No. SUTS-013) dated 14 September 2021. 8. Commitment Statement of Imran Dongoran (ID No. SUTS-075) dated 13 September 2021. 9. Commitment Statement of Rizal Umar (ID No. SUTS-033) dated 15 September 2021. 	
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		<ol style="list-style-type: none"> 10. Commitment Statement of Sahrul (ID No. SUTS-099) dated 14 September 2021. 11. Commitment Statement of Sabri Radui (ID No. SUTS-100) dated 14 September 2021. 12. Commitment Statement of Sutini (ID No. SUTS-110) dated 15 September 2021. 13. Commitment Statement of Ruslan (ID No. SUTS-034) dated 15 September 2021. <p>New members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Romanus Paneraya Keroon (ID No. SUTS-150) dated 22 February 2023. 2. Commitment Statement of Yuliansyah (ID No. SUTS-162) dated 21 February 2023. 3. Commitment Statement of Hasmiah (ID No. SUTS-165) dated 22 February 2023. 4. Commitment Statement of Muhammad Ali (ID No. SUTS-084) dated 23 February 2023. 5. Commitment Statement of Niman Mahrodi (ID No. SUTS-147) dated 21 February 2023. 6. Commitment Statement of Erliyanti (ID No. SUTS-130) dated 21 February 2023. 7. Commitment Statement of Hamsi (ID No. SUTS-133) dated 23 February 2023. 8. Commitment Statement of Andi Muslim (ID No. SUTS-124) dated 21 February 2023. 9. Commitment Statement of Yanto Alromi (ID No. SUTS-160) dated 21 February 2023. 	
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		<p>Related to the training, please refer to 3.1 MS A for training records about SOP Labour No. SOP/SUTS/050/2022. In the training, it is also explained to the calculation of the conversion of salaries derived from the District Minimum Wage, ie.:</p> <p>Samples are taken on the employment agreement letter with workers: Letter of Work Agreement between the Farm Owner (Member of Koperasi Sawit Usaha Tani Sejahtera) on behalf of Tini and Nasri (harvester worker) dated 10 Januari 2023.</p>	
<p>Milestone A</p>	<p>Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups, including women.</p>	<p>Koperasi Sawit Usaha Tani Sejahtera has committed to pay workers with a minimum wage in accordance with regulation, set in Group Manager Decree No. 024/SK.ICS/KOP-KI/VI/2021 dated 7 June 2021 concerning Wage Payments, mentioned that Koperasi Sawit Usaha Tani Sejahtera will pay worker's wages referring to applicable government regulation. If the wage is lower than the stipulated, it must be explained by the conversion system of working hours or a special situation.</p> <p>Related to the training, please refer to 3.1 MS A for training records about SOP Labour No. SOP/SUTS/050/2022. In the training, it is also explained to the calculation of the conversion of salaries derived from the District Minimum Wage (Kalimantan Timur Decree No. 561/K.853/2022), ie.:</p> <ul style="list-style-type: none"> - 1 month wages (HK): IDR 3,356,109 - 1 working days wages: [3,356,109 : 25 days/month]: IDR 134,244 per day. - 1 working day as 7 hours - 1 hour wages: [IDR 134,244 : 7 hours]: IDR 19,177 per hour <p>Payment of harvest wages within the Koperasi SUTS is set at a minimum of IDR 200,000 per ton of FFB.</p> <p>Based on SK Governor of Kalimantan Timur No. KEP. Gub. Kalimantan Timur No. 561/K.853/2022, 6 December 2022 about the determination of</p>	<p>Complied</p>

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		<p>the minimum wage Kabupaten/Kota of Kalimantan Timur Province 2023 period of IDR 3,356,109.27.</p> <p>Payment of wages to workers (harvesters, sprayers, pruning etc.) is made using payment receipts that are directly paid by farmers to workers.</p> <p>Sample receipts for payment of workers' wages are taken:</p> <ul style="list-style-type: none"> - Payment of harvester wages on behalf of Nasri dated October 24, 2023, rotation I of 2,682 Kg and rotation 2 of 2,526 Kg (harvest wages of @IDR 200,000 per Kg), so that wages received by Nasri are IDR 1,056,000 for work from 08.00-13.00 (5 hours). - Bukti Pembayaran Upah Form on behalf of Nasri harvester on Tini's plot in September 2023; as much as 4,950 Kg with a wage of IDR 1,237,500 (harvest wage @IDR 250 per Kg). - Bukti Pembayaran Upah of pruning on behalf of Nasri workers in the Pak Seniman plot (ID: SUTS-039, Plot No. 66) covering an area of 2 Ha, with a wage of IDR 800,000 (Pruning wages @ IDR 400,000 per Ha). Pruning work is carried out from 08.00-13.00 (5 hours). <p>Based on the verification of the wage payment document above, that the application of wages in the Source of Fortune Agricultural Cooperative is in accordance with applicable regulations.</p> <p>Based on interviews with several harvesters on behalf of Bernadus Boro in Umar's plot (Member no. SUTS-033 and plot no. 165) and Muhamad Arif Hidayat harvester in Dwi Harto's plot (Member no. SUTS-013 and plot no. 130), that there were no problems related to wages, everything was in accordance with what had been agreed.</p>	
<p>Milestone B</p>	<p>Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime</p>	<p>Koperasi Sawit Usaha Tani Sejahtera has committed to pay workers with a minimum wage in accordance with regulation, set in Group Manager Decree No. 024/SK.ICS/KOP-KI/VI/2021 dated 7 June 2021 concerning</p>	<p>Complied</p>

	<p>premiums) and without discrimination against vulnerable groups including women.</p>	<p>Wage Payments, mentioned that Koperasi Sawit Usaha Tani Sejahtera will pay worker’s wages referring to applicable government regulation. If the wage is lower than the stipulated, it must be explained by the conversion system of working hours or a special situation.</p> <p>Related to the training, please refer to 3.1 MS A for training records about SOP Labour No. SOP/SUTS/050/2022. In the training, it is also explained to the calculation of the conversion of salaries derived from the District Minimum Wage (Kalimantan Timur Decree No. 561/K.853/2022), ie.:</p> <ul style="list-style-type: none"> - 1 month wages (HK): IDR 3,356,109 - 1 working days wages: [3,356,109 : 25 days/month]: IDR 134,244 per day. - 1 working day as 7 hours - 1 hour wages: [IDR 134,244 : 7 hours]: IDR 19,177 per hour <p>Payment of harvest wages within the Koperasi SUTS is set at a minimum of IDR 200,000 per ton of FFB.</p> <p>Based on SK Governor of Kalimantan Timur No. KEP. Gub. Kalimantan Timur No. 561/K.853/2022, 6 December 2022 about the determination of the minimum wage Kabupaten/Kota of Kalimantan Timur Province 2023 period of IDR 3,356,109.27.</p> <p>Payment of wages to workers (harvesters, sprayers, pruning etc.) is made using payment receipts that are directly paid by farmers to workers.</p> <p>Sample receipts for payment of workers' wages are taken:</p> <ul style="list-style-type: none"> - Payment of harvester wages on behalf of Nasri dated October 24, 2023, rotation I of 2682 Kg and rotation 2 of 2526 Kg (harvest wages of @IDR 200,000 per Kg), so that wages received by Nasri are IDR 1,056,000 for work from 08.00-13.00 (5 hours). 	
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		<ul style="list-style-type: none"> - Bukti Pembayaran Upah Form on behalf of Nasri harvester on Tini's plot in September 2023; as much as 4,950 Kg with a wage of IDR 1,237,500 (harvest wage @IDR 250 per Kg). - Bukti Pembayaran Upah of pruning on behalf of Nasri workers in the Pak Seniman plot (ID: SUTS-039, Plot No. 66) covering an area of 2 Ha, with a wage of IDR 800,000 (Pruning wages @ IDR 400,000 per Ha). Pruning work is carried out from 08.00-13.00 (5 hours). <p>Based on the verification of the wage payment document above, that the application of wages in the Koperasi SUTS is in accordance with applicable regulations.</p> <p>Based on interviews with several harvesters on behalf of Bernadus Boro in Umar's plot (Member no. SUTS-033 and plot no. 165) and Muhamad Arif Hidayat harvester in Dwi Harto's plot (Member no. SUTS-013 and plot no. 130), that there were no problems related to wages, everything was in accordance with what had been agreed.</p>	
<p>Criteria 3.4: Workers understand their rights and freedom to file a complaint/grievance to group manager or relevant third parties, including RSPO. Are there workers on the farm? If no, SKIP</p>			
Eligibility	Smallholders commit to respect the rights of workers to file a complaint/grievance (refer to indicator 1.1E / Appendix 1).	<p>All smallholder members have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the "Formulir Pernyataan Komitmen" on number D.8; that "farmers member of Koperasi Sawit Usaha Tani Sejahtera shall respect the right of workers to lodge complaints". Samples was seen for:</p> <p>Existing members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Nasir (ID No. SUTS-087) dated 14 September 2021. 2. Commitment Statement of Rahimin K (ID No. SUTS-096) dated 14 September 2021. 	Complied

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		<ol style="list-style-type: none"> 3. Commitment Statement of Yardin Jalung (ID No. SUTS-054) dated 14 September 2021. 4. Commitment Statement of Stefania GK (ID No. SUTS-102) dated 15 September 2021. 5. Commitment Statement of Darius Jalung (ID No. SUTS-046) dated 13 September 2021. 6. Commitment Statement of Amania (ID No. SUTS-003) dated 13 September 2021. 7. Commitment Statement of Dwi Harto (ID No. SUTS-013) dated 14 September 2021. 8. Commitment Statement of Imran Dongoran (ID No. SUTS-075) dated 13 September 2021. 9. Commitment Statement of Rizal Umar (ID No. SUTS-033) dated 15 September 2021. 10. Commitment Statement of Sahrul (ID No. SUTS-099) dated 14 September 2021. 11. Commitment Statement of Sabri Radui (ID No. SUTS-100) dated 14 September 2021. 12. Commitment Statement of Sutini (ID No. SUTS-110) dated 15 September 2021. 13. Commitment Statement of Ruslan (ID No. SUTS-034) dated 15 September 2021. <p>New members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Romanus Paneraya Keroon (ID No. SUTS-150) dated 22 February 2023. 2. Commitment Statement of Yuliansyah (ID No. SUTS-162) dated 21 February 2023. 	
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		<ol style="list-style-type: none"> 3. Commitment Statement of Hasmiah (ID No. SUTS-165) dated 22 February 2023. 4. Commitment Statement of Muhammad Ali (ID No. SUTS-084) dated 23 February 2023. 5. Commitment Statement of Niman Mahrodi (ID No. SUTS-147) dated 21 February 2023. 6. Commitment Statement of Erliyanti (ID No. SUTS-130) dated 21 February 2023. 7. Commitment Statement of Hamsi (ID No. SUTS-133) dated 23 February 2023. 8. Commitment Statement of Andi Muslim (ID No. SUTS-124) dated 21 February 2023. 9. Commitment Statement of Yanto Alromi (ID No. SUTS-160) dated 21 February 2023. 	
Milestone A	Smallholders complete training on workers' rights to file a complaints/grievance and communicate to workers the means to file a complaint/grievance.	<p>Regarding employment includes related to the grievance and complaint from workers, farmers who are members of the Koperasi Sawit Usaha Tani Sejahtera have received training held by the ICS Team:</p> <ol style="list-style-type: none"> 1. On 7 June 2023, attended by 71 smallholders; material: Socialization of Cooperative procedures and policies, including related to force labour. 2. On September 7-29, 2023, with door-to-door socialization to a total of 162 samllholders. <p>Based on interviews during field visits at plot owned of smallholder Amania, Darius Jalung, Andi Muslimin, Hamsi and Yuliansyah, that they have received training related to worker complaint mechanisms and until now there have been no complaints from workers.</p>	Complied
Milestone B	Workers are aware of and have access to an effective means for filing a complaint/grievance.	Based on interview with sample of smallholders, they mentioned that they committed to respect the workers right to submit grievance. Based on	Complied

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		<p>interview with workers in the field, they have mentioned that they were given awareness about the right to submit grievance to any party. In the Koperasi Sawit Usha Tani Sejahtera secretariat, has been sighted the Logbook of Grievance, Grievance box located in the group manager office and form of grievance submission. During audit confirmed that there is no official complaint submitted to Koperasi Sawit Usaha Tani Sejahtera official based on interview and logbook review.</p>	
<p>Criteria 3.5: Working conditions and facilities are safe and meet minimum legal requirements.</p>			
<p>Eligibility</p>	<p>Smallholders commit to providing safe working conditions and facilities (refer to indicator 1.1E / Appendix 1).</p>	<p>The smallholder members have signed statements/declarations that the farmers are committed to provide safe working condition and facilities. This statement is stated in the "Formulir Pernyataan Komitmen – Commitment Statement Form" on number D.6; that "Providing a safe working condition and facilities". Sample was seen during ASA1 & Extension to Scope for:</p> <p>Existing members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Nasir (ID No. SUTS-087) dated 14 September 2021. 2. Commitment Statement of Rahimin K (ID No. SUTS-096) dated 14 September 2021. 3. Commitment Statement of Yardin Jalung (ID No. SUTS-054) dated 14 September 2021. 4. Commitment Statement of Stefania GK (ID No. SUTS-102) dated 15 September 2021. 5. Commitment Statement of Darius Jalung (ID No. SUTS-046) dated 13 September 2021. 6. Commitment Statement of Amania (ID No. SUTS-003) dated 13 September 2021. 	<p>Complied</p>

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		<ol style="list-style-type: none"> 7. Commitment Statement of Dwi Harto (ID No. SUTS-013) dated 14 September 2021. 8. Commitment Statement of Imran Dongoran (ID No. SUTS-075) dated 13 September 2021. 9. Commitment Statement of Rizal Umar (ID No. SUTS-033) dated 15 September 2021. 10. Commitment Statement of Sahrul (ID No. SUTS-099) dated 14 September 2021. 11. Commitment Statement of Sabri Radui (ID No. SUTS-100) dated 14 September 2021. 12. Commitment Statement of Sutini (ID No. SUTS-110) dated 15 September 2021. 13. Commitment Statement of Ruslan (ID No. SUTS-034) dated 15 September 2021. <p>New members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Romanus Paneraya Keroon (ID No. SUTS-150) dated 22 February 2023. 2. Commitment Statement of Yuliansyah (ID No. SUTS-162) dated 21 February 2023. 3. Commitment Statement of Hasmiah (ID No. SUTS-165) dated 22 February 2023. 4. Commitment Statement of Muhammad Ali (ID No. SUTS-084) dated 23 February 2023. 5. Commitment Statement of Niman Mahrodi (ID No. SUTS-147) dated 21 February 2023. 6. Commitment Statement of Erliyanti (ID No. SUTS-130) dated 21 February 2023. 	
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		<p>7. Commitment Statement of Hamsi (ID No. SUTS-133) dated 23 February 2023.</p> <p>8. Commitment Statement of Andi Muslim (ID No. SUTS-124) dated 21 February 2023.</p> <p>9. Commitment Statement of Yanto Alromi (ID No. SUTS-160) dated 21 February 2023.</p>	
<p>Milestone A</p>	<p>Smallholders, workers, and family members who work at the farm complete training and are aware of health and safety risks associated with farm work, (including that of pesticide use) and how to mitigate them.</p>	<p>Koperasi Sawit Usaha Tani Sejahtera (SUTS) has identify the OHS risk and analysis as per "Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja" No.SOP/SUTS/020 dated 21 February 2022. OHS risk analysis covering office activity, fertilizer and agrochemical warehouse, harvesting, pruning, FFB transportation, manuring and upkeeping, hazardous waste handling, waste management. OHS risk analysis planning for evaluation annually by ICS.</p> <p>Training for OHS and safety risk associated with farm work (including that of pesticide use) and how to mitigate them has been conducted regularly by ICS Koperasi SUTS, training has been conducted in 31 May 2023 that was attended all member including new members. Furthermore, the workers also joined the training delivered by the group</p> <p>During interview with smallholder at ASA1 confirmed that smallholder member are aware with health and safety risk in their activity of farm work.</p> <p>Koperasi SUTS has provide PPE for smallholder members including workers:</p> <ul style="list-style-type: none"> • Harvester: Safety helmet, Safety boots • Spraying workers: Apron, Masker, Rubber Handgloves, Safety glasses • APAR is available in Koperasi office as an emergency tool in case of fire. • First aid kit is available in office and field. 	<p>Complied</p>

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		<p>First aid equipment was provided by Koperasi Sawit Usaha Tani Sejahtera to field supervisor (Kerani) and at office (2 first aid kit). For the period Y2023, organization has restocked the first aid kit as explained in the "Berita Acara Serah Terima Kotak P3K" dated 26 October 2023.</p> <p>Guidance for first aid handling stated in "Prosedur Penggunaan dan Monitoring Kotak P3K" No. SOP/SUTS/012 dated 21 February 2022.</p>	
Milestone B	<p>Workers, including smallholder family members, have access to safe working conditions and amenities that include:</p> <ul style="list-style-type: none"> • Safe and adequate housing, where applicable, • Access to basic first aid supplies • Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work. • Adequate drinking water • Access to toilets 	<p>Workers including smallholder family member have access to safe working conditions and amenities. Each worker and smallholder has their own housing.</p> <p>During ASA1 field visit to smallholder housing in block shown that the housing condition is standard for health and safety, working equipment for harvesting store in speared place, herbicide/pesticide store in the separate place. Adequate drinking water and access to toilet are available in their own housing based on field visit to smallholder and workers housing.</p> <p>First aid equipment was provided by Koperasi Sawit Usaha Tani Sejahtera to field supervisor (Kerani) and at office (2 first aid kit). For the period Y2023, organization has restocked the first aid kit as explained in the "Berita Acara Serah Terima Kotak P3K" dated 26 October 2023.</p> <p>Guidance for first aid handling stated in "SOP Penggunaan dan Monitoring Kotak P3K" No. 012/SOP.ICS/KSU-KI/V/2021 dated 25 May 2021.</p>	Complied
<p>Criteria 3.6: There is no discrimination, harassment, or abuse on the farm. Are there workers on the farm? If no, SKIP</p>			
Eligibility	<p>Smallholders commit to no discrimination, harassment or abuse on the farm (refer to indicator 1.1E / Appendix 1).</p>	<p>Since 2022 the ploice regarding harassment and discrimination there were no cheneges; Head of Koperasi Sawit Usaha tani Sejahtera has established Policy/Decree concerning <i>Larangan Pelecehan dan Kekerasan Seksual</i> in Decree Number 013/SK.ICS/KOP-SUTS/II/2022 dated 19 February 2022, stated :</p>	Complied

		<p>a. Every cooperative members prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation)</p> <p>b. Prohibited to do or conduct forced labour to workers or someone else in every situation.</p> <p>c. Prohibited to do human trafficking in every form and also no using illegal worker.</p> <p>Policies/Rules related to human rights are contained in the Decree ICS no. 020/SK.ICS/KOP-SUTS/II/2022 date 23 Februrary 2022, state that: <i>Bahwa Setiap Anggota Koperasi Sawit Usaha tani Sejahtera dilarang melakukan 85ersama85 yang melanggar Hak Asasi Manusia, beberapa di antaranya yang termasuk Hak Asasi Manusia Adalah</i></p> <ul style="list-style-type: none"> • <i>Hak untuk Hidup, mempertahankan hidup dan meningkatkan taraf kehidupan.</i> • <i>Hak untuk berkeluarga dan melanjutkan keturunan sesuai undang-undang yang berlaku.</i> • <i>Hak untuk Tidak di Siksa, diperbudak dan di Lecehkan</i> • <i>Hak untuk mendapatkan perlakuan yang sama dihadapan hukum tanpa diskriminasi</i> <p>All smallholder members have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.3 and D.7; that "No discrimination, harassment or violence in plantation". Samples was seen for:</p> <p>Existing members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Nasir (ID No. SUTS-087) dated 14 September 2021. 	
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		<ol style="list-style-type: none"> 2. Commitment Statement of Rahimin K (ID No. SUTS-096) dated 14 September 2021. 3. Commitment Statement of Yardin Jalung (ID No. SUTS-054) dated 14 September 2021. 4. Commitment Statement of Stefania GK (ID No. SUTS-102) dated 15 September 2021. 5. Commitment Statement of Darius Jalung (ID No. SUTS-046) dated 13 September 2021. 6. Commitment Statement of Amania (ID No. SUTS-003) dated 13 September 2021. 7. Commitment Statement of Dwi Harto (ID No. SUTS-013) dated 14 September 2021. 8. Commitment Statement of Imran Dongoran (ID No. SUTS-075) dated 13 September 2021. 9. Commitment Statement of Rizal Umar (ID No. SUTS-033) dated 15 September 2021. 10. Commitment Statement of Sahrul (ID No. SUTS-099) dated 14 September 2021. 11. Commitment Statement of Sabri Radui (ID No. SUTS-100) dated 14 September 2021. 12. Commitment Statement of Sutini (ID No. SUTS-110) dated 15 September 2021. 13. Commitment Statement of Ruslan (ID No. SUTS-034) dated 15 September 2021. <p>New members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Romanus Paneraya Keroon (ID No. SUTS-150) dated 22 February 2023. 	
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		<ol style="list-style-type: none"> 2. Commitment Statement of Yuliansyah (ID No. SUTS-162) dated 21 February 2023. 3. Commitment Statement of Hasmiah (ID No. SUTS-165) dated 22 February 2023. 4. Commitment Statement of Muhammad Ali (ID No. SUTS-084) dated 23 February 2023. 5. Commitment Statement of Niman Mahrodi (ID No. SUTS-147) dated 21 February 2023. 6. Commitment Statement of Erliyanti (ID No. SUTS-130) dated 21 February 2023. 7. Commitment Statement of Hamsi (ID No. SUTS-133) dated 23 February 2023. 8. Commitment Statement of Andi Muslim (ID No. SUTS-124) dated 21 February 2023. 9. Commitment Statement of Yanto Alromi (ID No. SUTS-160) dated 21 February 2023. <p>Based on interview with sample of smallholders, are mentioned that the smallholders committed in anti discrimination in any form, no harassment and abuse in the farm.</p> <p>Based on interview with workers in the field, they have mentioned awareness about smallholder commitment in anti discrimination and harassment. They mentioned that there was no discriminations and harassments performed by smallholder. If there is any in the future, workers can submit grievance/complaint to Koperasi based on applicable procedure.</p>	
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<p>Milestone A</p>	<p>Smallholders complete training on workplace discrimination, harassment and abuse and are aware of the need for a safe workspace.</p>	<p>There were no changes related to the discrimination and harassment policy, i.e. Policy/Decree concerning Forced Labour, Discrimination and Human Trafficking in Decree Number No. 005/SK.ICS/KOP-KI/III/2021 related Forced Labour, Discrimination and Human Trafficking dated 18 March 2021. Policies/Rules related to human rights are contained in the Decree ICS no. 004/SK.ICS/KOP-KI/III/2021 date 3 March 2021.</p> <p>Training related to the employment particularly force labor, child labor, pregnant and breastfeeding women and discrimination was carried out on:</p> <ol style="list-style-type: none"> 1. On 7 June 2023, attended by 71 smallholders; material: Socialization of Cooperative procedures and policies, including related to force labour. 2. On September 7-29, 2023, with door-to-door socialization to a total of 162 smallholders. <p>Based on interview with sample of smallholders, are mentioned that the smallholders committed in anti discrimination in any form, no harassment and abuse in the farm.</p> <p>Based on interview with workers in the field, they have mentioned awareness about smallholder commitment in anti discrimination and harassment. They mentioned that there was no discriminations and harassments performed by smallholder. If there is any in the future, workers can submit grievance/complaint to Koperasi based on applicable procedure.</p>	<p>Complied</p>
<p>Milestone B</p>	<p>Workers freely express that they are working in a place that is free from discrimination, harassment or abuse.</p>	<p>Based on interview with sample of smallholders, are mentioned that the smallholders committed in anti discrimination in any form, no harassment and abuse in the farm.</p> <p>Based on interview with workers in the field, they have mentioned awareness about smallholder commitment in anti discrimination and harassment. They mentioned that there was no discriminations and harassments performed by smallholder. If there is any in the future,</p>	<p>Complied</p>

		workers can submit grievance/complaint to Cooperative office based on applicable procedure	
<p>Principle 4: Protect, conserve and enhance ecosystems and the environment Protect the environment, conserve biodiversity, enhance ecosystems and ensure sustainable management of natural resources.</p> <p><i>Preamble</i></p> <p>High Conservation Value (HCVs) and High Carbon Stock (HCS) forests This ISH Standard is pursuing the objective of the RSPO Smallholder Strategy to increase smallholder inclusion, prioritise improved practices that also benefit smallholder livelihoods, whilst also upholding the core sustainability requirements. This includes the protection of areas of HCV and HCS forests. The RSPO has developed a simplified HCV methodology for identifying, protecting and managing HCVs that provides guidance for both existing and new planting. Aligned with the new HCS requirements in the RSPO P&C 2018, the RSPO, in consultation with the HCSA Steering Group, intends to develop a simplified combined HCV-HCS approach to identify and protect HCS forests. The simplified and combined HCV-HCS approach for independent smallholders will be open to public consultation and will be published no later than November 2020. In the meantime, independent smallholders are not allowed to clear any primary forests, and/or any areas required to protect or enhance HCV and HCS forests, as committed by signing the Smallholder Declaration. Until the simplified combined HCV-HCS approach and tool for independent smallholders is available, new planting will only be permitted in low risk areas. The definition and procedure for identification of low risk areas will be defined by a Smallholder No Deforestation Task Force.</p> <p>Remediation and Compensation Procedure (RaCP) Remediation and compensation are required for any clearance since November 2005 without prior HCV assessment (see criterion 4.2) and any clearance since November 2019 without prior HCS assessment. The requirements as outlined in the RaCP (2015) is not fully applicable for independent smallholders. For independent smallholders, this RSPO ISH Standard is focused on developing an appropriate RaCP mechanism such as on-site remediation (with funding mechanisms to be determined) as this is contextually appropriate to the scale of independent smallholder production and enables independent smallholders to maximise positive environmental impact on-site. The requirement means that quantified liability is disclosed and assessed through a land use change analysis (LUCA) fully supported and funded by the RSPO Secretariat.</p> <p>Procedural Note: The RaCP mechanism for independent smallholder will not be an obstacle to the independent smallholder certification process since it is not yet available.</p> <p>Criteria 4.1: High Conservation Values (HCVs) on the smallholder plot or within the managed area and High Carbon Stock (HCS) forests identified after November 2019 using the simplified combined HCV-HCS approach, are managed to ensure that they are maintained and/or enhanced.</p>			

<p>Eligibility</p>	<p>Smallholders commit to protect HCVs and HCS forests through the precautionary practices approach (refer to indicator 1.1E / Appendix 1).</p>	<p>Koperasi Sawit Usaha Tani Sejahtera and all smallholder members have committed to protect HCV area and maintain HCV area as present in "Formulir Pernyataan Komitmen – Commitment Statement Form" Point D.12 "Melindungi NKT dan hutan SKT melalui pendekatan praktik kehati-hatian – Protect HCV and HCS through the precautionary practices approach", signed and witnessed by Group Manager Koperasi Sawit Usaha Tani Sejahtera. Sample seen for smallholder commitment:</p> <p>Existing members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Nasir (ID No. SUTS-087) dated 14 September 2021. 2. Commitment Statement of Rahimin K (ID No. SUTS-096) dated 14 September 2021. 3. Commitment Statement of Yardin Jalung (ID No. SUTS-054) dated 14 September 2021. 4. Commitment Statement of Stefania GK (ID No. SUTS-102) dated 15 September 2021. 5. Commitment Statement of Darius Jalung (ID No. SUTS-046) dated 13 September 2021. 6. Commitment Statement of Amania (ID No. SUTS-003) dated 13 September 2021. 7. Commitment Statement of Dwi Harto (ID No. SUTS-013) dated 14 September 2021. 8. Commitment Statement of Imran Dongoran (ID No. SUTS-075) dated 13 September 2021. 9. Commitment Statement of Rizal Umar (ID No. SUTS-033) dated 15 September 2021. 	<p>Complied</p>
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		<p>10. Commitment Statement of Sahrul (ID No. SUTS-099) dated 14 September 2021.</p> <p>11. Commitment Statement of Sabri Radui (ID No. SUTS-100) dated 14 September 2021.</p> <p>12. Commitment Statement of Sutini (ID No. SUTS-110) dated 15 September 2021.</p> <p>13. Commitment Statement of Ruslan (ID No. SUTS-034) dated 15 September 2021.</p> <p>New members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Romanus Paneraya Keroon (ID No. SUTS-150) dated 22 February 2023. 2. Commitment Statement of Yuliansyah (ID No. SUTS-162) dated 21 February 2023. 3. Commitment Statement of Hasmiah (ID No. SUTS-165) dated 22 February 2023. 4. Commitment Statement of Muhammad Ali (ID No. SUTS-084) dated 23 February 2023. 5. Commitment Statement of Niman Mahrodi (ID No. SUTS-147) dated 21 February 2023. 6. Commitment Statement of Erliyanti (ID No. SUTS-130) dated 21 February 2023. 7. Commitment Statement of Hamsi (ID No. SUTS-133) dated 23 February 2023. 8. Commitment Statement of Andi Muslim (ID No. SUTS-124) dated 21 February 2023. 9. Commitment Statement of Yanto Alromi (ID No. SUTS-160) dated 21 February 2023. 	
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		<p>HCV assessment was conducted in February 2022 for existing member and 5 June 2023 for new members by internal assessor from ICS Koperasi Sawit Usaha Tani Sejahtera and Facilitator GIZ. Internal assessor has been trained by facilitator from GIZ.</p> <p>The HCV assessment report available in "Laporan Kegiatan Focus Group Discussion Tentang Pengelolaan Nilai Konservasi Tinggi (NKT) untuk Petani Swadaya Koperasi Sawit Usaha Tani Sejahtera. According to HCV assessment conclusion noted that there were no HCV areas identified at smallholder plot, however there are HCV areas identified in surrounding of smallholder plots in area of Desa Nehas Leah Bing, Kecamatan Muara Wahau categorized as HCV 6: public cemetery (Pemakaman Kristen Dusun Long Bau, Pemakaman Muslim Dusun Long Bau).</p> <p>Based on document review of HCV and HCS identification during ASA1, there is no forest identified and area with high carbon stock at smallholder plot.</p>	
Milestone A	<p>Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> • The importance of maintaining and conserving HCVs and HCS forests • Human-wildlife conflict and mitigation efforts; • Rare, threatened and endangered species and important ecosystems. 	<p>Training on maintaining and conserving HCVs and HCS forests, rare, threatened, and endangered species and important ecosystems has been conducted by Penyuluh Lapangan (facilitator from Yayasan Seebumi Indah Borneo and ICS Team) on 24 May 2023.</p> <p>During field visit to smallholder plot and interview with smallholder member during ASA1 and Extension to Scope, confirmed that they have follow the training of HCV by ICS team and facilitator and they have aware the importance of maintaining HCV, RTE species and mitigation conflict between human and animal.</p>	Complied
Milestone B	<p>Smallholders implement precautionary practices and manage and maintain rare, threatened and endangered species, HCVs and HCS forests, where applicable.</p>	<p>Based on interview with smallholder member during audit ASA1, confirmed that they aware regarding the RTE species protection and animal in the smallholder plots. Animal hunting is prohibited by the policy of Koperasi Sawit Usaha Tani Sejahtera as per "Surat Keputusan No: 024/SK.ICS/KOP-SUTS/II/2022 Tentang larangan Berburu, Menangkap,</p>	Non-compliance

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		<p>memelihara ataupun Memperdagangkan Satwa Dilindungi". Indonesia regulation also prohibit hunting the protected spesies as per "UU No. 41 Tahun 1999 Tentang Kehutanan"</p> <p>Koperasi Sawit Usaha Tani Sejahtera has established the procedure for animal protection and conflict prevention between human and animal as per "Prosedur Penanganan Konflik Satwa No.SOP/SUTS/017" Dated 21 February 2022 and "Prosedur Perlindungan Satwa No.SOP/SUTS/016" Dated 21 February 2022.</p> <p>According to HCV assessment conclusion noted that there were no HCV areas identified at smallholder plot, however there are HCV areas identified in surrounding of smallholder plots in area of Desa Nehas Leah Bing, Kec. Muara Wahau categorized as HCV 6: public cemetery (Pemukaman Kristen Dusun Long Bau, Pemakaman Muslim Dusun Long Bau).</p> <p>Potential RTE species that might be in Nehas Liah Bing Village according to history before palm oil plantation also noted in HCV assessment report. There are 15 animal species such as: <i>Prionailurus bengalensis</i>, <i>Pongo pygmaeus</i>, <i>Manis javanica</i>, <i>Gallus sp</i>, <i>Spilornis cheela</i>, <i>Dogania subplana</i>, <i>Buceros rhinoceros</i>, <i>Tragulus sp</i>, <i>Muntiacus muntjack</i>; 2 species of plant: <i>Amorphophallus titanium</i>, <i>Paphiopedilum sp</i>. However in current condition mostly in palm oil plantation there is very rare to found the RTE species.</p> <p>Smallholders implemented precautionary practices and managed and maintain rare, threatened and endangered species. Koperasi Sawit Usaha Tani Sejahtera has a policy to prohibit animal hunting in area of smallholder plantation and surrounding area as per "Surat Keputusan No: 024/SK.ICS/KOP-SUTS/II/2022 Tentang larangan Berburu, Menangkap, memelihara ataupun Memperdagangkan Satwa Dilindungi". Warning sign to campaign the animal protection and HCV conservation has been installed in the strategic place.</p>	
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		<p>Non Conformance:</p> <p>The implementation of the 2023 HCV Identification as stated in the 2023 HCV Report in farmers' plots as a precautionary practices in determining the management of RTE and HCV species does not update the contents of the 2022 HCV report.</p> <p>Objective evidence:</p> <p>Based on the document review, it was known that for the addition of new members, the organization has carried out an HCV Assessment according to the HCV Report in June 2023 as well as an updated report from the previous report in 2022 for existing farmers, however it was known that the HCV Assessment June 2023 does not yet fully inform the HCV explanation from the Report 2022, especially regarding the potential presence of flora and fauna that were present in existing farmers' areas which have the potential to become HCV-1, for example the presence of Bunga Bangkai (<i>Amorphophallus titanum</i>) which was present in ID SUTS-107 farmer plots in the 2022 period, so this also has an impact on HCV monitoring was not carried out in the period 2023 on plot ID SUTS-107.</p>	
<p>Criteria 4.2: Where the existing smallholder plot has been planted and cleared after November 2005 or is on an area identified as HCS forests after November 2019 up to the eligibility period, a RaCP process appropriate for smallholders based on Land Use Change Analysis (LUCA) will be applicable (reference preamble).</p>			
<p>Eligibility</p>	<p>Smallholders provide information on all smallholder plots converted and planted with oil palm after November 2005, through use of the simplified combined HCV-HCS approach for Smallholders (refer to indicator 1.1E / Appendix 1).</p>	<p>Existing members:</p> <p>Smallholder has provided information on all smallholder plots converted and planted with oil palm after November 2005. According to data of smallholder palm oil year planting, there are 133 plots with total area 273.97 ha (belong to 85 members) planting after November 2005 (2008 – 2014). Koperasi Sawit Usaha Tani Sejahtera has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review on behalf RSPO by Prof. Dr. Kasturi Devi Kanniah – university Teknologi Malaysia. Report of Land Use Change Analysis available in "Land Use</p>	<p>Complied</p>

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		<p>Change Analysis Report for Koperasi Sawit Usaha Tani Sejahtera” dated 17 June 2022. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha - Total number of smallholder: 121 - Total area of management unit: 438.55 ha - Total area of non-compliant land clearance: 273.97 ha - Date of HCV assessment completed: 25 February 2022 (new member) - Date when data completely received: 24 May 2022 - Date when report was prepared: 17 June 2022 <p>New members:</p> <p>Smallholder has provided information on all smallholder plots converted and planted with oil palm after November 2005. According to data of smallholder palm oil year planting, there are 76 plots with total area 142.22 ha (belong to 145 members) planting after November 2005 (2008 – 2014). Koperasi Sawit Usaha Tani Sejahtera has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review on behalf RSPO by Prof. Dr. Kasturi Devi Kanniah – university Teknologi Malaysia. Report of Land Use Change Analysis available in “Land Use Change Analysis Report for Koperasi Sawit Usaha Tani Sejahtera” dated 8 September 2023. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha - Total number of smallholders: 45 - Total area of management unit: 400.99 ha - Total area of non-compliant land clearance: 56.62 ha 	
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		<ul style="list-style-type: none"> - Date of HCV assessment completed: 5 June 2023 (new member) - Date when data completely received: 24 Aug 2023 - Date when report was prepared: 8 September 2023 	
<p>Milestone A</p>	<p>Group members develop a plan to identify the maximum area for on-site remediation of HCVs lost since November 2005 and HCS forests lost since November 2019, through a participatory process and the plan is submitted to RSPO.</p>	<p>Existing members:</p> <p>According to data of smallholder palm oil year planting, there are 133 plots with total area 273.97 ha (belong to 85 members) planting after November 2005 (2008 – 2014). Koperasi Sawit Usaha Tani Sejahtera has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review on behalf RSPO by Prof. Dr. Kasturi Devi Kanniah – university Teknologi Malaysia. Report of Land Use Change Analysis available in “Land Use Change Analysis Report for Koperasi Sawit Usaha Tani Sejahtera” dated 17 June 2022. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha - Total number of smallholder: 121 - Total area of management unit: 438.55 ha - Total area of non-compliant land clearance: 273.97 ha - Date of HCV assessment completed: 25 Febr 2022 - Date when data completely received: 24 May 2022 - Date when report was prepared: 17 June 2022 <p>According to report of Land Use Change Analysis by RSPO, there is no conservation liability and no environmental remediation area in Koperasi Sawit Usaha Tani Sejahtera.</p> <p>It was also confirmed by email from RSPO dated 27 June 2022 which stated that “LUCA status is Pass, with final conservation liability 0 ha and environmental remediation area 0 ha”.</p>	<p>Complied</p>

		<p>New members:</p> <p>Smallholder has provided information on all smallholder plots converted and planted with oil palm after November 2005. According to data of smallholder palm oil year planting, there are 76 plots with total area 56.62 ha (belong to 145 members) planting after November 2005 (2008 – 2014). Koperasi Sawit Usaha Tani Sejahtera has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review on behalf RSPO by Prof. Dr. Kasturi Devi Kanniah – university Teknologi Malaysia. Report of Land Use Change Analysis available in “Land Use Change Analysis Report for Koperasi Sawit Usaha Tani Sejahtera” dated 8 September 2023. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha - Total number of smallholders: 45 - Total area of management unit: 400.99 ha - Total area of non-compliant land clearance: 56.62 ha - Date of HCV assessment completed: 5 June 2023 (new member) - Date when data completely received: 24 Aug 2023 - Date when report was prepared: 8 September 2023 <p>According to report of Land Use Change Analysis by RSPO, there is no conservation liability and no environmental remediation area in Koperasi Sawit Usaha Tani Sejahtera for new members (45 members, 142.22 ha). It was also confirmed by email from RSPO dated 8 September 2023 which stated that “LUCA status is Pass, with final conservation liability 0 ha and environmental remediation area 0 ha”.</p>	
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<p>Milestone B</p>	<p>An RSPO-approved plan to remediate for HCVs lost since November 2005 and HCS forests lost since November 2019 is implemented.</p>	<p>Existing members:</p> <p>According to data of smallholder palm oil year planting, there are 133 plots with total area 273.97 ha (belong to 85 members) planting after November 2005 (2008 – 2014). Koperasi Sawit Usaha Tani Sejahtera has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review on behalf RSPO by Prof. Dr. Kasturi Devi Kanniah – university Teknologi Malaysia. Report of Land Use Change Analysis available in “Land Use Change Analysis Report for Koperasi Sawit Usaha Tani Sejahtera” dated 17 June 2022. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha - Total number of smallholder: 121 - Total area of management unit: 438.55 ha - Total area of non-compliant land clearance: 273.97 ha - Date of HCV assessment completed: 25 Febr 2022 (new member) - Date when data completely received: 24 May 2022 - Date when report was prepared: 17 June 2022 <p>According to report of Land Use Change Analysis by RSPO, there is no conservation liability and no environmental remediation area in Koperasi Sawit Usaha Tani Sejahtera.</p> <p>It was also confirmed by email from RSPO dated 27 June 2022 which stated that “LUCA status is Pass, with final conservation liability 0 ha and environmental remediation area 0 ha”.</p> <p>New members:</p> <p>According to data of smallholder palm oil year planting, there are 76 plots with total area 142.22 ha (belong to 45 members) planting after</p>	<p>Complied</p>
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		<p>November 2005 (2008 – 2014). Koperasi Sawit Usaha Tani Sejahtera has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review on behalf RSPO by Prof. Dr. Kasturi Devi Kanniah – university Teknologi Malaysia. Report of Land Use Change Analysis available in “Land Use Change Analysis Report for Koperasi Sawit Usaha Tani Sejahtera” dated 24 August 2023. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha - Total number of smallholder: 45 - Total area of management unit: 142.22 ha - Total area of non-compliant land clearance: 56.62 ha - Date of HCV assessment completed: June 2023 (new member) - Date when data completely received: 24 Aug 2023 - Date when report was prepared: 18 September 2023 <p>According to report of Land Use Change Analysis by RSPO, there is no conservation liability and no environmental remediation area in Koperasi Sawit Usaha Tani Sejahtera.</p> <p>It was also confirmed by email from RSPO dated 8 September 2023 which stated that “LUCA status is Pass, with final conservation liability 0 ha and environmental remediation area 0 ha”.</p>	
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Criteria 4.3: New planting of independent smallholders, since November 2019:

- Do not replace any HCVs
- Do not replace any HCS forests as defined by the simplified combined HCV-HCS approach
- Are not on steep slopes (more than 22 degrees or as in the National Interpretation) in reference to Indonesian regulations (Minister of Agriculture No. 47/2006 on Guide to Agriculture on Mountainous Areas). Slope must not be more than or equal to 40%.
- Are not on peat areas of any depth – In reference to the definition of peat in Government Regulation No. 57/206 on Peat Ecosystem Protection and Management.

Eligibility	Smallholders provide information on all planned new planting and commit to no new planting are on HCVs or HCS forests, on steep slopes (more than 22 degrees or as in the National Interpretation) or on peat (refer to indicator 1.1E / Appendix 1).	Based on interview with smallholder members, ICS and cooperatives it was confirmed that there is no planned for new plantings for their plantation. All member plantations including new members are in existing palm oil plantation. Smallholder member including new members has signed the commitment in "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" which stated in point D.11 that "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)". Smallholder also commit to provide information to group manager among others: <ul style="list-style-type: none"> - Location (coordinates) of all plots currently planted with oil palm. - Information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders). - Any plots located on steep slopes. - Details on plans for replanting and expansion of oil palm. 	Complied
Milestone A	Before any land preparation commences, group members develop an integrated management plan through a participatory approach to maintain or enhance HCVs as well as HCS forests identified after November 2019, as identified by the simplified combined HCV-HCS approach, before any land preparation commences.	Based on data of palm oil planting Koperasi Sawit Usaha Tani Sejahtera, there is no palm oil planted after November 2019. This also confirmed with liability disclosure form submit to RSPO. Based on interview with smallholder members, ICS and cooperatives it was confirmed that there is no planned for new plantings for their plantation.	Complied
Milestone B	Smallholders have an RSPO approved integrated management plan for their planned new planting and share a notice of this plan with those involved in the participatory mapping before any land preparation commences.	Based on data of palm oil planting Koperasi Sawit Usaha Tani Sejahtera, there is no palm oil planted after November 2019. This also confirmed with liability disclosure form submit to RSPO.	Complied

		Based on interview with smallholder members, ICS and cooperatives it was confirmed that there is no planned for new plantings for their plantation.	
Criteria 4.4: Where smallholder plots exist on peat, subsidence and degradation of peat soils is minimised by use of best management practices. Do any smallholders within the group have existing plots on peat? If no, SKIP			
Eligibility	Group manager confirms presence of peat on existing plots within the group and smallholders on peat commit to using best management practices (BMPs), and minimizing subsidence and degradation of peat soils (refer to indicator 1.1E / Appendix 1).	Koperasi Sawit Usaha Tani Sejahtera has overlay all smallholder plot including new members with soil maps of Kutai Timur Regency, Kalimantan Timur Province. According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Overlay Kebun Kelapa Sawit Koperasi Sawit Usaha Tani Sejahtera dengan Peta Jenis Tanah di Desa Nehas Liah Bing, Kecamatan Muara Wahau" with scale 1:100,000 year 2022. According to soil maps, soil type in smallholder plantation Koperasi Sawit Usaha Tani Sejahtera consist of Typic hapludults.	Complied
Milestone A	Smallholders complete training on best management practices (BMPs) for peat. The group has an action plan to minimize risk of fire, to apply BMPs for plantings on peat and manage water systems in the certification unit.	<p>Koperasi Sawit Usaha Tani Sejahtera has overlay all smallholder plot including new members with soil maps of Kutai Timur Regency, Kalimantan Timur Province. According to sil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in Peta Overlay Kebun Kelapa Sawit Koperasi Sawit Usaha Tani Sejahtera dengan Peta Jenis Tanah di Desa Nehas Liah Bing, Kecamatan Muara Wahau" with scale 1:100,000 year 2022. According to soil maps, soil type in smallholder plantation Koperasi Sawit Usaha Tani Sejahtera consist of typic hapludults.</p> <p>Fire mitigation and handling training has been conducted on 7 September 2023. Evidence of training were available as per "Laporan Kegiatan pelatihan Kebakaran ". Minutes of training and attendance list are available.</p>	Complied

Milestone B	Smallholders implement the group’s action plan based on BMPs, including fire and water management, and monitoring of subsidence rate for existing planting on peat.	No peat soil in area of Koperasi Sawit Usaha Tani Sejahtera. Soil type in plantation of Koperasi Sawit Usaha Tani Sejahtera categorized as typic hapludults. Koperasi Sawit Usaha Tani Sejahtera has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur Province. Soil maps available in “Peta Overlay Kebun Kelapa Sawit Koperasi Sawit Usaha Tani Sejahtera dengan Peta Jenis Tanah di Desa Nehas Liah Bing, Kecamatan Muara Wahau” with scale 1:100,000 year 2022.	Complied
<p>Criteria 4.5: Plots on peat are replanted only on areas with low risk of flooding or saline intrusion as demonstrated by a risk assessment. Do any smallholders within the group have plans for replanting plots that are located on peat? If no, SKIP</p>			
Eligibility	Smallholders commit to provide information on all plans for replanting and commit that replanting will only be in areas with low risk of flooding or saline intrusion (refer to indicator 1.1E / Appendix 1).	Koperasi Sawit Usaha Tani Sejahtera has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur Province. According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in “Peta Overlay Kebun Kelapa Sawit Koperasi Sawit Usaha Tani Sejahtera dengan Peta Jenis Tanah di Desa Nehas Liah Bing Kecamatan Muara Wahau” with scale 1:100,000 year 2022. According to soil maps, soil type in smallholder plantation Koperasi Sawit Usaha Tani Sejahtera consist of Typic hapludults. Based on Soil map and river map shown that generally plantation of Koperasi Sawit Usaha Sejahtera was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of Koperasi Sawit Usaha Sejahtera. All smallholder member of Koperasi Sawit Usaha Tani Sejahtera has signed the commitment letter which stated in point D.13 that “No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion”.	Complied
Milestone A	Smallholders with plots on peat complete training on identification of future risks of flooding or saline intrusion and alternate land development strategies.	Koperasi Sawit Usaha Tani Sejahtera has overlay all smallholder plot (110 existing members and 45 new members) with soil maps of Kutai Timur Regency, Kalimantan Timur Province. According to soil maps overlay	Complied

		<p>indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Overlay Kebun Kelapa Sawit Koperasi Sawit Usaha Tani Sejahtera dengan Peta Jenis Tanah di Desa Nehas Liah Bing Kecamatan Muara Wahau" with scale 1:100,000 year 2022. According to soil maps, soil type in smallholder plantation Koperasi Sawit Usaha Tani Sejahtera consist of Typic hapludults.</p> <p>Based on Soil map and river map shown that generally plantation of Koperasi Sawit Usaha Sejahtera was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of Koperasi Sawit Usaha Sejahtera.</p> <p>All smallholder member of Koperasi Sawit Usaha Tani Sejahtera has signed the commitment letter which stated in point D.13 that "No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion".</p>	
<p>Milestone B</p>	<p>Prior to replanting on peat smallholders complete a risk assessment related to flooding or saline intrusion and, where there is high risk, present a plan that includes alternate land development strategies, referencing alternative livelihood planning.</p>	<p>Koperasi Sawit Usaha Tani Sejahtera has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur Province. According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Overlay Kebun Kelapa Sawit Koperasi Sawit Usaha Tani Sejahtera dengan Peta Jenis Tanah di Desa Nehas Liah Bing Kecamatan Muara Wahau" with scale 1:100,000 year 2022. According to soil maps, soil type in smallholder plantation Koperasi Sawit Usaha Tani Sejahtera consist of Typic hapludults.</p> <p>Based on Soil map and river map shown that generally plantation of Koperasi Sawit Usaha Sejahtera was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of Koperasi Sawit Usaha Sejahtera.</p> <p>All smallholder member of Koperasi Sawit Usaha Tani Sejahtera has signed the commitment letter which stated in point D.13 that "No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion".</p>	<p>Complied</p>

Criteria 4.6: Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm.			
Eligibility	Smallholders commit to no burning for preparing land or for pest control, nor open fire for waste management. Group manager records evidence of prior burning of members joining the group (refer to indicator 1.1E / Appendix 1).	All smallholder member of Koperasi Sawit Usaha Tani Sejahtera has signed the commitment letter which stated in point D.15 that "No burning for preparing land or pest control". Based on interview with head of Koperasi Sawit Usaha Tani Sejahtera, there is no land preparing by burning on 2004 – 2019. Land preparation conducted mechanically with method "zero burning".	Complied
Milestone A	<p>There is no physical evidence of new burning (after eligibility) for land preparation for oil palm by smallholders. Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> • Alternatives to fire for land preparation and farm waste management (where appropriate possible). • Alternatives to fire for pest control. • Fire prevention and how to respond to and manage fires in their community and village. 	<p>All smallholder member of Koperasi Sawit Usaha Tani Sejahtera has signed the commitment letter which stated in point D.15 that "No burning for preparing land or pest control". Based on interview with head of Koperasi Sawit Usaha Tani Sejahtera, there is no land preparing by burning in 2004 – 2019. Land preparation conducted mechanically without burning. This also confirmed with smallholder member sampled (22 members) during ASA1 field visit and interview.</p> <p>Koperasi Sawit Usaha Tani Sejahtera has a procedure for land preparation as per "SOP Pembukaan Lahan Tanpa Bakar No.SOP/SUTS/046 dated 21 February 2022. According to procedure, the land preparation conducted mechanically (with heavy equipment bulldozer and excavator) without burning and implementing method "Zero burning". This also in accordance with PP No. 28 Tahun 1995. Koperasi also has a policy for zero burning as per "Surat keputusan No: 010/SK.ICS/KOP-SUTS/II/2022 Tentang Larangan bakar lahan dan No peat, no forest, no conflict" dated 16 February 2022. Policy and procedure have been communicated and socialized to all smallholder member on 10 May 2023.</p> <p>Fire mitigation and handling training has been conducted on 7 September 2023, training attend by all members, the trainer is from PT DSN, ICS and Yayasan Seebumi Indah Borneo.</p> <p>Evidence of training were available during ASA1 & ETS.</p>	Complied

<p>Milestone B</p>	<p>Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authorities.</p>	<p>All smallholder member of Koperasi Sawit Usaha Tani Sejahtera has signed the commitment letter which stated in point D.15 that "No burning for preparing land or pest control". Based on interview with head of Koperasi Sawit Usaha Tani Sejahtera, there is no land preparing by burning in 2004 – 2019. Land preparation conducted mechanically with method "zero burning".</p> <p>Koperasi Sawit Usaha Tani Sejahtera has a procedure for land preparation as per "SOP Pembukaan Lahan Tanpa Bakar No.SOP/SUTS/046 dated 21 February 2022. According to procedure, the land preparation conducted mechanically (with heavy equipment bulldozer and excavator) without burning and implementing method "zero burning". This also in accordance with PP No. 28 Tahun 1995.</p> <p>Koperasi Sawit Usaha Tani Sejahtera also has a procedure for waste management as per "SOP Pengendalian Limbah Rumah Tangga No. SOP/SUTS/034" dated 21 February 2022 and "Prosedur Penanganan Wadah Bekas Kimia No. SOP/SUTS/018" dated 21 February 2022. Based on procedure stated that domestic waste and ex chemical container (pesticide) are prohibited to burning.</p> <p>Fire mitigation and handling training has been conducted on 7 September 2023, training attend by all members, the trainer is from PT DSN, ICS and Yayasan Seebumi Indah Borneo.</p> <p>During interview with smallholder member (22 sample members including new members) at ASA1 confirmed that they have aware regarding the prohibition of use fire or practice burning for land preparation, waste management or pest control on their farm.</p> <p>Evidence of training were available during ASA1 & ETS.</p> <p>During field visit to the plots sampled it was known that smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm</p>	<p>Complied</p>
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Criteria 4.7: Riparian buffer zones are identified and managed to ensure they are maintained and/or enhanced.		
Eligibility	<p>Group manager identifies riparian buffer zones within the group and smallholders commit to no new planting in riparian zones (refer to indicator 1.1E / Appendix 1).</p>	<p>Group manager has identified the riparian buffer zone through HCV Assessment, confirmed that there was no riparian buffer zone identified in Koperasi Sawit Usaha Tani Sejahtera. HCV assessment has been conducted since February 2022 and updated in June 2023 by ICS Koperasi Sawit Usaha Tani Sejahtera under supervise GIZ and Yayasan Seebumi Indah Borneo.</p> <p>The HCV assessment report available in "Laporan Kegiatan Focus Group Discussion Tentang Pengelolaan Nilai Konservasi Tinggi (NKT) untuk Petani Swadaya Koperasi Sawit Usaha Tani Sejahtera. According to HCV assessment conclusion noted that there were no HCV areas identified at smallholder plot, however there are HCV areas identified in surrounding of smallholder plots in area of Desa Nehas Leah Bing, Kec. Muara Wahau categorized as HCV 6: public cemetery (Pemakaman Kristen Dusun Long Bau, Pemakaman Muslim Dusun Long Bau).</p> <p>Koperasi Sawit Usaha Tani Sejahtera has a policy and mechanism to conserve and protect the waterways/watersource by marking the boundary of riparian 20 m from the river and install the warning signboards to prohibit the agrochemical spraying activity near to river as per "SOP Menjaga Nilai NKT No. SOP/SUTS/015" dated 21 February 2022 and "SOP Pengelolaan Areal Tepian Sungai No. SOP/SUTS/033" dated 21 February 2022. However, there is no river in the area of plantation of Koperasi Sawit Usaha Tani Sejahtera.</p> <p>Koperasi Sawit Usaha Tani Sejahtera also has overlay the plantation maps of all smallholder member with river maps/administration maps of Kutai Timur Regency, Kalimantan Province. According to maps overlay with scale 1:100,000 confirmed that there is no river in the area of Koperasi Sawit Usaha Tani Sejahtera area, the nearest river is Wahau River with distance > 500 m from the plantation.</p>
		Complied

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		<p>According to Land Use Change Analysis report also confirmed that there is no area include in environmental remediation area.</p> <p>All smallholder member of watercourse/waterpond in surrounding of smallholder plots, Desa Nehas Liah Bing has signed the commitment letter which stated in point D.11 that "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)".</p>	
Milestone A	Smallholders complete training on and are aware of riparian buffer zone management, and the group has an action plan to maintain and/or enhance riparian buffer zones.	<p>Training on maintaining and conserving HCVs and HCS forests, Rare, threatened and endangered species and important ecosystems has been conducted by Penyuluh lapangan (fasilitator from GIZ and Yayasan Seebumi Indah Borneo) on 24 May 2023, attend by smallholder member including new members.</p> <p>Evidence of training can be demonstrated during audit as per "Laporan Sekolah Lapang Materi Mengenal Nilai Konservasi Tinggi" containing training material, minutes training and attendance list. Training deliver by ICS team and fasilitator from GIZ and Yayasan Seebumi Indah Borneo.</p> <p>During interview with smallholder member (22 sample members including new members) at ASA1 confirmed that they have aware the riparian buffer zone management by not apply pesticide/herbicide in 20 m from river.</p>	Complied
Milestone B	Smallholders maintain and/or enhance riparian buffer zone areas.	<p>There is no riparian or buffer zone identified in area of Koperasi Sawit Usaha Tani Sejahtera. Koperasi also has overlay the plots maps of all smallholder member with river maps of Kutai Timur Regency, Kalimantan Province. According to maps overlay with scale 1:100,000 confirmed that there is no river near to Koperasi Sawit Usaha Tani Sejahtera area, the nearest river is Wahau River with distance > 500 m from the plantation.</p> <p>All smallholder member of Koperasi Sawit Usaha Tani Sejahtera has signed the commitment letter which stated in point D.11 that "No new planting or no expansion of existing farms in primary forests, HCV areas,</p>	Complied

		HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)".	
Criteria 4.8: Pesticides are used in ways that do not endanger health of workers, family, communities or the environment.			
Eligibility	<p>Smallholders commit to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions by:</p> <ul style="list-style-type: none"> • Immediately stopping purchasing of these pesticides • Phasing out use of remaining stock by MS A • Providing information for the group manager to keep record of pesticide purchase and use. <p>(refer to indicator 1.1E / Appendix 1)</p>	<p>Smallholder members have committed to not use paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions.</p> <p>Koperasi Sawit Usaha Tani Sejahtera has a policy to prohibit paraquat usage for all smallholder members. The policy present in procedure "SOP Penyemprotan No. SOP/SUTS/042" dated 21 February 2022.</p> <p>Smallholder member also has followed the training of pesticide, deliver by Koperasi Sawit Usaha Tani Sejahtera cooperated with GIZ on 17 May 2023. Records was reviewed such as "Laporan Sekolah Lapang Materi Dampak Analisa Pesticida".</p> <p>Training materials are available, the training also cover the list of pesticide which is prohibited to use including paraquat and pesticide class 1A and 1B WHO.</p> <p>During interview with smallholder member (22 sample members including new members) at ASA1 confirmed that they have aware regarding the prohibition of use of pesticide paraquat and categorized as Class 1A and 1B WHO.</p> <p>Koperasi Sawit Usaha Tani Sejahtera has a policy to prohibit paraquat usage for all smallholder members. The policy present in procedure "SOP Penyemprotan No. SOP/SUTS/042" dated 21 February 2022. During interview and field visit to smallholder plots sampled (22 members) confirmed that smallholder member did not using/apply paraquat for weeds control.</p>	Complied
Milestone A	Smallholders complete training on BMPs for pesticides including pesticide usage, awareness on risks for pregnant and breastfeeding women and young workers; storage and disposal; paraquat and	Smallholder has completed the training on BMP for pesticide on 17 May 2023 attend by all members. Evidence of training can be shown as per "Laporan Sekolah Lapang Materi Dampak Analisa Pesticida".	Complied

	pesticides listed by WHO Class 1A or 1B, the Stockholm or Rotterdam Conventions (and in compliance with 3.5).	During field visit and interview with smallholder member confirmed that they have aware regarding the pesticide handling and best management practices. Koperasi Sawit Usaha Tani Sejahtera has a policy to prohibit pregnant and breastfeeding woman and young workers for pesticide handling as per "Surat Keputusan Nomor: 012/SK.ICS/KOP-SUTS/II/2022 Tentang Larangan Mempekerjakan Wanita Hamil dan Menyusui" dated 16 February 2021. The policy has been communicated to all smallholder member on 17 May 2023.	
Milestone B	Smallholders implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B, or those listed by the Stockholm or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks.	Smallholder members implement BMP for all pesticide use: using PPE during pesticide spraying (hand gloves, masker, apron and face shield). Koperasi Sawit Usaha Tani Sejahtera has a policy to prohibit pregnant and breastfeeding woman and young workers for pesticide handling as per "Surat Keputusan Nomor: 012/SK.ICS/KOP-SUTS/II/2022 Tentang Larangan Mempekerjakan Wanita Hamil dan Menyusui" dated 16 February 2021. The policy has been disseminated to all smallholder member on 17 May 2023, evidence of training and socialization present in "Laporan Kegiatan Pelatihan Sosialisasi SOP dan Surat Keputusan Koperasi Sawit Usaha Tani Sejahtera". Based on document review and field visit during ASA1 and Extension To Scope it was known that the members do not use paraquat or other pesticide that are categorized as WHO Class 1A or 1B.	Complied
Criteria 4.9: The group and smallholders manage pests, diseases, weeds and invasive introduced species using appropriate techniques, including but not limited to Integrated Pest Management (IPM) techniques.			
Eligibility	Not applicable	Not applicable.	Not Applicable
Milestone A	Smallholders complete training on and are aware of BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management.	Training for BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management has been conducted on 17 May 2023 cooperated with facilitator GIZ and Yayasan Seebumi Indah Borneo.	Complied

		<p>Records was reviewed such as "Laporan Sekolah Lapang Materi Dampak Analisa Pestisida". Training attend by all members including new members.</p> <p>During field visit and interview with smallholder member confirmed that they aware of BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management.</p>	
<p>Milestone B</p>	<p>The group and smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm.</p>	<p>Koperasi Sawit Usaha Tani Sejahtera has established "SOP Pengendalian Hama dan Penyakit Tanaman Kelapa Sawit No.SOP/SUTS/028, dated 21 February 2022.</p> <p>Integrated pest management has been developed by Koperasi Sawit Usaha Tani Sejahtera as per Procedure. According to procedure, type of pest and disease in plantation consist of:</p> <ul style="list-style-type: none"> - Caterpillar (ulat api, ulat bulu, ulat kantong) - Oryctes rhinoceros - Coptotermes curvignathus - Rats - Ganodermaboninense <p>Hierarchy of control to prevent and mitigate the pest and disease attack using method:</p> <ul style="list-style-type: none"> - Physicall control - Biological control - Chemical control <p>Koperasi Sawit Usaha Tani Sejahtera maximize the physical and biological control to minimize the pesticide/herbicide usage for pest and disease control.</p> <p>Pest and disease monitoring has been programmed by ICS as per "Program Kerja ICS Koperasi Sawit Usaha Tani Sejahtera 2021/2022. Pest</p>	<p>Complied</p>

		<p>and disease monitoring are programmed once a month in 6 block (A, B, C, D, E, F).</p> <p>Record of pest and disease monitoring can be shown during audit in document "Form Monitoring Hama dan Penyakit". Pest and disease monitor including rats, Oryctes, Caterpillar, termite, Ganoderma (fungi). According to census result in July and August 2023, confirmed that there is no pest attack that need to control by chemical application.</p> <p>Another action for integrated pest management is conserving the pest biological enemy such as: Snake as enemy for rats, Eagle and barn owl as enemy of rats. smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm. To prevent the caterpillar attack, Koperasi Sawit Usaha Tani Sejahtera also planting the beneficial plant <i>Turnera subulate</i> along of the main road (1,500 plant) as per "Berita Acara Pengangkutan dan Penanaman Turnera" in July 2023.</p> <p>To reduce herbicide usage smallholder member using mechanics way to control the weeds and reduce the herbicide usage.</p>	
Internal Control System requirements for smallholder groups.			
A – ICS: Group entity and group management requirements			
A.1 The Group demonstrates that they are legally formed.			
A.1.1			
Eligibility	The Group has appointed a group manager	<p>Until surveillance-1 was implemented there were no changes in the cooperative organizational structure. The Group Manager is Helmida in accordance with Decree Number : SK/001/SUTS/II/2022dated 6 February 2022 and ICS Committee as per Decree Letter SK/002/SUTS/II/2022 concerning the Establishment of Cooperative Work Unit Management dated 9 February 2022.</p> <p>ICS Structure are :</p>	Complied
Milestone A	The Group has appointed a group manager		Complied
Milestone B	The Group has appointed a group manager		Complied

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		<ul style="list-style-type: none"> a. Group Manager b. Approval Committee c. Counseling Unit d. Internal Audit Unit e. Documentation and Sales Unit f. OHS, HCV, Fire Response and IPM Unit 	
A.1.2			
Eligibility	The group manager has evidence of legal identity.	The legality of the appointment of the Group Manager of the Koperasi Sawit Usaha Tani Sejahtera is based on Decree Number: SK/001/SUTS/II/2022" dated 6 February 2022. The results of interviews with management representatives and representatives of 22 sample farmers revealed that the group manager was appointed based on a joint agreement.	Complied
Milestone A	The group manager has evidence of legal identity.		Complied
Milestone B	The group manager has evidence of legal identity.		Complied
A.1.3			
Eligibility	The group has membership requirements.	Koperasi Sawit Usaha Tani Sejahtera has established membership requirement as documented in "Standar Operasional Prosedur tentang Kriteria dan Syarat Menjadi Anggota Sertifikasi No.SOP/SUTS/001" dated 21 February 2022. The membership requirement are :	Complied
Milestone A	The group has membership requirements.		Complied
Milestone B	The group has membership requirements.		<ul style="list-style-type: none"> a. Criteria for Candidates <ul style="list-style-type: none"> • Live in Desa Nehas Lias Bing • Have an oil palm plantation of at least 0.5 Ha and a maximum of 20 Ha located in the area of Nehas Lias Bing Village, Muara Wahau District, East Kutai Regency • Have clear land legality as evidenced by land ownership certificate • Land may not be in the area of protected area, production forest, company HGU, rest area (land R), peat moratorium area and not in dispute

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		<ul style="list-style-type: none"> b. Register to ICS c. Fill out the certification member registration form d. Signing a RSPO letter of commitment e. Document requirements <ul style="list-style-type: none"> • Complete the requirements: • Copy of ID card • Copy of KK • Passport 3x4 • Copy of land certificate • Attach a photocopy of NPWP and proof of payment of PBB, BPJS Health and Employment if you already have one f. The Approval Committee will check the suitability of the data and land suitability or carry out a preliminary assessment to see conformity to the RSPO standard g. Initial assessment <ul style="list-style-type: none"> • The approval committee conducts an initial gap assessment for prospective members, including seeing the location of the plantations of prospective Certification members, verifying the legality of the land, conducting interviews with prospective members regarding RSPO and mapping the plantations of prospective Certification members. h. The results of the assessment will be discussed in the management meeting to determine whether the prospective member is eligible to become a member of the Certification i. If the member does not meet the requirements to become a member of the Certification, then 2 months are given to 113ersam j. If the prospective member is not eligible then the file will be returned 	
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		<p>k. Prospective members will become members if approved by the Cooperative Chair and ICS Manager with the signing of the member form and the name of the member in the Membership Decree.</p> <p>l. If the prospective member is declared eligible to become a member of the Certification, then the next step is to take care of the STDB and SPPL files to the relevant office</p> <p>Koperasi also have a procedure regarding in and out of member and Sanctions :</p> <ul style="list-style-type: none"> • "SOP Keluar Masuk Anggota No. SOP/SUTS/002" dated 21 February 2022. There are three (3) ways members can resign from membership which is : <ul style="list-style-type: none"> - Voluntary resignation - Resignation due to the land has been sold (<i>Keluar karena proses jual beli atau pengalihan hak</i>) - Resignation due to sanctions or violations - Resignation due to deceased • "SOP Peringatan dan Sanksi Anggota No. SOP/SUTS/003" dated 21 February 2022. <p>Records of membership registration was reviewed for sampled, such as commitment statement, form of Certification Member, form of verification, date of approval to become member. Verified document for new members Yanto Alromi, andi Muslim, Hamsi, Romanus Paneraya Keroom, Yuliansyah, Hasmiah, Muhammad Ali, Niman Mahrodi and Erliyati, for existing members Imran Dongoran, Rizal, Dwi Harto, Sarul, Sabri Dui, Sutini, Ruslan, Amania, Darius Jalung, Yardin Jalung, Stevania, Rahimin and Nasir. The process has follow the SOP of membership registration.</p>	
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		Documents for others sampled smallholder has been reviewed.	
A.1.4			
Eligibility	All members have signed and acknowledged membership requirements.	<p>Details of membership requirements can be seen on indicator A.1.3</p> <p>Verification of all smallholder member upon registration carried out by ICS team, approved by "Komite Persetujuan"/Approval Committee. Recorded under minute/"Berita Acara Verifikasi Lahan Pekebun Sertifikasi".</p> <p>Upon successful verification, the smallholder member signed statement letter "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan". The statement letter consists commitment of each member to:</p> <ul style="list-style-type: none"> a. Committed to the importance sustainable production b. To follow RSPO principle, criteria and indicator c. Committed to provide all information to ICS Group Manager : <ul style="list-style-type: none"> 1) All land holdings 2) Location (coordinates) of all plots currently planted with oil palm 3) Information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders) 4) Any plots located on steep slopes 5) Any plots located on peat 6) Details on plans for replanting and expansion of oil palm 7) Any existing land disputes 8) Ownership and land use status 9) Source of farm labour. d. Committed to: 	Complied

		<ol style="list-style-type: none"> 1) Continue to progress along the standard and meet required milestones for progress; 2) Participate in trainings as required and actively participate in the group; 3) Ensuring no forced labour on farm operations and ending any existing forced labour; 4) Pay of national level minimum wage; 5) Respecting the rights of workers to file a complaint; 6) Providing safe working conditions and facilities; 7) No discrimination, harassment or abuse on the farm; 8) Ensuring no child labour on farm operations and ending any existing child labour; 9) Not clearing or acquiring land from indigenous people, local communities, or other users without their free, prior and informed consent (FPIC), based on a simplified FPIC approach; 10) Resolving any existing disputes; 11) No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation); 12) Protect HCVs and HCS forests through the precautionary practices approach; 13) No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion; 14) Use of best management practices for oil palm on peat; 15) No burning for preparing land or pest control; 16) Minimising and controlling erosion; 	
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		<p>Sampled smallholder commitment:</p> <p>Existing members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Nasir (ID No. SUTS-087) dated 14 September 2021. 2. Commitment Statement of Rahimin K (ID No. SUTS-096) dated 14 September 2021. 3. Commitment Statement of Yardin Jalung (ID No. SUTS-054) dated 14 September 2021. 4. Commitment Statement of Stefania GK (ID No. SUTS-102) dated 15 September 2021. 5. Commitment Statement of Darius Jalung (ID No. SUTS-046) dated 13 September 2021. 6. Commitment Statement of Amania (ID No. SUTS-003) dated 13 September 2021. 7. Commitment Statement of Dwi Harto (ID No. SUTS-013) dated 14 September 2021. 8. Commitment Statement of Imran Dongoran (ID No. SUTS-075) dated 13 September 2021. 9. Commitment Statement of Rizal Umar (ID No. SUTS-033) dated 15 September 2021. 10. Commitment Statement of Sahrul (ID No. SUTS-099) dated 14 September 2021. 11. Commitment Statement of Sabri Radui (ID No. SUTS-100) dated 14 September 2021. 12. Commitment Statement of Sutini (ID No. SUTS-110) dated 15 September 2021. 13. Commitment Statement of Ruslan (ID No. SUTS-034) dated 15 September 2021. 	
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		<p>New members:</p> <ol style="list-style-type: none"> 1. Commitment Statement of Romanus Paneraya Keroon (ID No. SUTS-150) dated 22 February 2023. 2. Commitment Statement of Yuliansyah (ID No. SUTS-162) dated 21 February 2023. 3. Commitment Statement of Hasmiah (ID No. SUTS-165) dated 22 February 2023. 4. Commitment Statement of Muhammad Ali (ID No. SUTS-084) dated 23 February 2023. 5. Commitment Statement of Niman Mahrodi (ID No. SUTS-147) dated 21 February 2023. 6. Commitment Statement of Erliyanti (ID No. SUTS-130) dated 21 February 2023. 7. Commitment Statement of Hamsi (ID No. SUTS-133) dated 23 February 2023. 8. Commitment Statement of Andi Muslim (ID No. SUTS-124) dated 21 February 2023. 9. Commitment Statement of Yanto Alromi (ID No. SUTS-160) dated 21 February 2023. 	
<p>Milestone A</p>	<p>All members can demonstrate understanding of membership requirements.</p>	<p>There is new member joined the cooperative since during ASA1 (2023), the addition are 45 members, 76 parcels with area 142.22 Ha.</p> <p>Training about membership requirements has been conducted 10 May 2023 attended by members (existing and new members).</p> <p>Based on interview with 22 sampled smallholder during ASA1, they understood the rights and obligation lined out in membership requirement.</p>	<p>Complied</p>

Milestone B	All members can demonstrate understanding of membership requirements.	<p>There is new member joined the cooperative since during ASA1 (2023), the addition are 45 members, 76 parcels with area 142.22 Ha.</p> <p>Training about membership requirements has been conducted 10 May 2023 attended by members (existing and new members).</p> <p>Based on interview with 22 sampled smallholder during ASA1, they understood the rights and obligation lined out in membership requirement.</p>	Complied
A.2 The Group Manager is responsible for managing the Group for certification.			
A.2.1			
Eligibility	The group manager has planned for the implementation of the ICS.	<p>The Group Manager have established plan for the implementation of ICS on the form of "Work Plan 2023". The implementation of work plan can be shown in "Realisasi Kerja Tahun 2023 Koperasi Sawit Usaha Tani Sejahtera". Evidence of implementation program among others:</p> <p>1) ICS Gorup Manager, consists:</p> <ul style="list-style-type: none"> - Conduct Soil and Leaf Analysis; will be implemented in March 2023. and has been implemented in March 2023 in collaboration with PT DSN - Build a collaboration with Stakeholders (Damkar, Community Health Center, Partner Companies); will be implemented in September – October 2023 - Preparation of the SPPL Report: will be implemented in June 2023 - Medical Check Up Examination; was implemented in September 2023 in collaboration with the Nehas Liah Bing Village Health Center. - Palm Trace Training; The plan will be implemented in December 2023 	Complied

		<ul style="list-style-type: none"> - RSPO Premium Distribution; has been implemented for the 2022 period in April 2023. - Drawing of polygons and SHP maps; will be implemented in May – August 2023. - Verification of farmer data and land; will be implemented in May-August 2023 - Management of STDB and SPPL; has been implemented and is still running from July 2023. <p>2) Training and Counseling, including:</p> <ul style="list-style-type: none"> - Field school; has been realized on 10 – 24 May 2023 and 7 – 29 September 2023 - Firefighter training and practice; was implemented on September 7, 2023 - First aid training and practice was carried out on February 23 2023 - Training and practice in the use of pesticides (an alternative to paraquat); was implemented on 17 May 2023 - Procurement of PPE (face shields, masks, aprons, gloves, boots, egrek gloves, dodos covers, helmets and glasses); was implemented on 31 May 2023. - Implementation of internal audits; will be implemented in June 2023 - Monitoring plant pests and diseases; done every month - HCV and SEIA monitoring; will be implemented in January and June 2023. - Planting turnera subulata beneficial plants; will be implemented from June-July 2023 - Installation of garden boundary warning plates; will be implemented in August – September 2023. 	
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		- Monitoring Farmers' Garden Activity Books; will be implemented from September – November 2023.	
Milestone A	The group manager can demonstrate compliance of the ICS by individual members.	Available documentary evidence to demonstrate that group members have formally joined the group under "Formulir Anggota Sertifikasi RSPO". Individual members can demonstrate the copy of agreement with group manager. Group manager kept the original Contract agreement letter at the office. Contract agreement are covering agreement of smallholder member to comply with RSPO Independent Smallholder certification standard and fulfil the requirement of Koperasi Sawit Usaha Tani Sejahtera term and condition. Smallholder member also signed the statement of commitment to implement the sustainable plantation as per "Formulir Pernyataan Komitmen". Compliance of the ICS by smallholder member are assess through annual internal inspection. Latest annual inspection conducted in Juni 2023. Evidence of internal audit are available, such as internal audit checklist and NCR report. Compliance status against requirement of RSPO Independent Smallholder Standard are available. Any findings in the report have been followed up. The group manager can demonstrate compliance of the ICS by individual members.	Complied
Milestone B	The group manager can demonstrate compliance of the ICS by individual members.		Complied
A.2.2			
Eligibility	The group manager demonstrates understanding of the ISH Standard, and related topics and has sufficient resources to manage the group.	Group manager has demonstrates understanding of the ISH standard, group certification and related topics of RSPO certification. It was confirmed during interview with Group Manager. Relevant training for RSPO certification has been followed on 15 January – 5 march 2021: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, ISPO P & C, Cooperative institutional/organisation, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.	Complied

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		<p>Group manager ICS have managed sufficient resources to manage Koperasi Sawit Usaha Tani Sejahtera. The Group Manager and Internal Control System has been established. ICS establishment based on "Surat Keputusan Nomor: SK/001/SUTS/II/2022 Tentang Penunjukan Manager Kelompok dated 9 February 2022 and "Surat Keputusan Nomor: SK/002/SUTS/II/2023 regarding Pembentukan Pengurus Unit Koperasi dated 9 February 2023, there changes related to the structur of ICS dated ICS structure organisation consist of:</p> <ul style="list-style-type: none"> - <i>Manager Grup</i> – Group Manager: Helmida - <i>Komite Persetujuan</i> – Approval Committee: Syafri Efendi, Seniman, K. Jamaluddin - <i>Unit Penyuluh dan Pendaftaran</i> – Counseling and Registration Unit: Yuvenalis Huvat, Dwi Harto - <i>Unit Audit Internal</i> – Internal Audit Unit: Rizal Umar, Sujarno, I Nyoman Griya, Sandi Jumri. - <i>Unit Dokumentasi dan Penjualan</i> – Erisa Fitriani dan Ariansyah. - <i>Unit K3, Darurat Api dan PHT</i> – OHS, Fire emergency and IPM Unit: Suhada, Sutoyo, Syukur Ibrahim dan Rahman Hakim. <p>Furthermore, Koperasi Sawit Usaha Tani Sejahtera are divided into 6 area management unit (block) of farmer groups and assigned 6 field supervisor to control and manage the smallholder members.</p> <p>To manage programs and activities Koperasi Sawit Usaha Tani Sejahtera also establish Job description for each function in ICS structure as per "SOP Pengambilan Keputusan, Tugas dan Tanggung Jawab pengurus" No. SOP/SUTS/025 dated 21 February 2022.</p>	
Milestone A	The group manager can demonstrate capacity to manage and operate ISH Standard and certification requirements.	Group manager have managed sufficient resources to manage Koperasi Sawit Usaha Tani Sejahtera.	Complied

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<p>Milestone B</p>	<p>The group manager can demonstrate capacity to manage and operate ISH Standard and certification requirements.</p>	<p>Group manager ICS have managed sufficient resources to manage Koperasi Sawit Usaha Tani Sejahtera. The Group Manager and Internal Control System has been established. ICS establishment based on "Surat Keputusan Nomor: SK/001/SUTS/II/2022 Tentang Penunjukan Manager Kelompok dated 9 February 2022 and "Surat Keputusan Nomor: SK/002/SUTS/II/2022 regarding Pembentukan Pengurus ICS dated 9 February 2022. ICS structure organisation consist of:</p> <ul style="list-style-type: none"> - <i>Manager Grup</i> – Group Manager: Helmida - <i>Komite Persetujuan</i> – Approval Committee: Syafri Efendi, Seniman, K. Jamaluddin - <i>Unit Penyuluh dan Pendaftaran</i> – Counseling and Registration Unit: Yuvenalis Huvat, Dwi Harto - <i>Unit Audit Internal</i> – Internal Audit Unit: Rizal Umar, Sujarno, I Nyoman Griya, Sandi Jumri - <i>Unit Dokumentasi dan Penjualan</i> – Erisa Fitriani dan Ariansyah. - <i>Unit K3, Darurat Api dan PHT</i> – OHS, Fire emergency and IPM Unit: Suhada, Sutoyo, Syukur Ibrahim dan Rahman Hakim. <p>To manage programs and activities Koperasi Sawit Usaha Tani Sejahtera also establish Job description for each function in ICS structure as per "SOP Pengambilan Keputusan, Tugas dan Tanggung Jawab pengurus" No. SOP/SUTS/025 dated 21 February 2022.</p> <p>The Group Manager of the Koperasi Sawit Usaha Tani Sejahtera has the competence and experience in managing an organization as evidenced by several trainings that have been followed and the experience he has.</p> <p>Some certificates from training ever followed by the group manager - Mrs. Helmida has competence and experience, including:</p> <ul style="list-style-type: none"> - Training dated 21 January – 26 February 2022. The training are covering: RSPO P&C for smallholder, ISPO P & C, Cooperative 	<p>Complied</p>
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		<p>institutional/organisation, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring. Training delivered in series of training by Fortasbi, Ministry of Agriculture, RSPO Indonesia (RILO), SNV trainer, Social and legal expert.</p> <ul style="list-style-type: none"> - First Aid Training & OHS by UPT Puskesmas Muara Wahau, dated 24 February 2022. - Public speaking training in Bogor dated 31 October – 1 November 2023 provided by Kompas TV - September 2023; NKT trining 	
A.2.3			
<p>Eligibility</p>	<p>A group annual training plan is available covering the RSPO Independent Smallholder Standard, group management (which includes group objectives, structure, relevant procedures and the certification process) and other topics as outlined in the ISH Standard.</p>	<p>Koperasi Sawit Usaha Tani Sejahtera has develop annual training plan as documented in "Work Plan 2023". Training plan are covering RSPO ISH Standard, including training program for 2023 period:</p> <p>Training and Counseling, including:</p> <p>1) Field school; it has realizad on 10 – 24 May 2023 and 7 – 29 September 2023</p> <p>Material in field schools includes:</p> <ul style="list-style-type: none"> - Module 1 –ISPO and RSPO certification introduction - Module 2 – Regulation compliance - Module 3 – ICS and Smallholder Institutional - Module 4 – Ecosystem analysis, morphology, fisiology palm oil plantation - Module 5 – FFB anatomy & diagnosis of healthy and abnormal seedlings - Module 6 – Oil palm plantation planning simulation 	<p>Complied</p>

		<ul style="list-style-type: none"> - Module 7 – Plant maintenance techniques - Module 8 – Pesticide Impact Analysis - Module 9 – Soil physical analysis and fertilization techniques - Module 10 – Oil palm pest and disease - Module 11 – Harvesting procedure - Module 12 – Replanting techniques - Module 13 – Environmental degradation and recognize the phenomenon of global warming - Module 14 – Introduction of high conservation value - Module 15 – Simulation of erosion, eutrophication and hazardous waste - Module 16 – Handling animal conflicts, fires and hazardous waste - Module 17 – Entrepreneurship and household finance - Module 18 – Farmer financial management - Module 19 – Employment contracts, BPJS employment and minimum wage conversion - Module 20 – SOP and Decree - Module 21 – Internal audit and Filling system - Module 22 – Mechanism for selling RSPO certificates and distribution of premiums <p>2) Firefighter training and practice; was implemented on 7 September 2023</p> <p>3) First aid training and practice was carried out on 23 February 2023</p> <p>4) Training and practice in using pesticides (an alternative to paraquat); was implemented on 17 May 2023</p>	
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		5) Procurement of PPE (face shields, masks, aprons, gloves, boots, egrek gloves, dodos covers, helmets and glasses); was implemented on 31 May 2023.	
Milestone A	The group manager implements a phased approach to ensure members have progressively attended training on the ISH Standard, group management and other topics as outlined in the ISH Standard according to the group annual training plan.	<p>Group Manager has implement a phased approach to ensure members have progressively attended training on the ISH Standard.</p> <p>Group Manager has develop field school dated 10-24 May 2023, the training performed in 2 class location to ensure all smallholkder member are easy to access the field school:</p> <ul style="list-style-type: none"> - SUTS 1 Class – located in Persil Bapak Arnadi - SUTS 2 Class – located in Persil Bapak Landong <p>Each field school class has Whatsapp group for communication and coordination between members and ICS.</p> <p>Group Manager and ICS ensure that all members shall be attend the training accordingly. The person who cant attend the training, Koperasi provide the follow up training and training material to share with the smallholder member. All module training are shared to all members as well.</p>	Complied
Milestone B	All members attended training and can demonstrate understanding of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations.	<p>Smallholder member has attend the training and has understanding of the ISH standard group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations. Evidence of training attendance can be shown in "Laporan Sekolah Lapang" for each module training, there are 21 module/topics of training covering all aspect of RSPO ISH standard.</p> <p>It was confirmed during field visit to smallholder plots and interview with smallholder member sampled (22 members).</p> <p>Training about BMP procedure, internal memorandum and policy conducted per farmers group. Training and Counseling at field schools, including:</p>	Complied

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		<ol style="list-style-type: none"> 1) Firefighter training and practice; was implemented on September 7, 2023 2) First aid training and practice was carried out on February 23 2023 3) Training and practice in using pesticides (an alternative to paraquat); was implemented on 17 May 2023 4) Procurement of PPE (face shields, masks, aprons, gloves, boots, egrek gloves, dodos covers, helmets and glasses); was implemented on 31 May 2023. 5) Palm Trace Training; The plan will be implemented in December 2023. 6) Field school; material: Anatomy of Palm Oil Fruit and Diagnosis of Abnormal Seedlings & Seedlings on May 10 2023 7) Field school; material: Harvest Procedures on May 10 2023. 8) Field school; Material: Palm Oil Plantation Planning Simulation and Planting Distance Simulation and Planting Preparation on 24 May 2023. 9) Field school; material: Control of Pests and Diseases of Oil Palm Plants on 18 May 2023 	
B – ICS: Policies and management			
B.1 The group Internal Control System contains documented policies and procedures for operational management.			
B.1.1			
Eligibility	A group Internal Control System is available for operational management including procedures of expulsion and sanctions for members who fail to comply, and a procedure to conduct internal audits	Koperasi Sawit Usaha Tani Sejahtera has appointed the Internal Control System (ICS) Group Manager as per "Surat Keputusan Nomor : SK/001/SUTS/II/2022" dated 6 February 2022 and ICS Committee as per "Surat Keputusan SK/002/SUTS/II/2022 tentang Pembentukan Pengurus Unit Kerja Koperasi" dated 9 February 2022. ICS Structure are :	Complied

		<ul style="list-style-type: none"> a. Group Manager : Helmida b. Approval Committee : Syafri Efendi, Seniman, Jamaluddin c. Counseling Unit : <ul style="list-style-type: none"> - Yuvenalis Huvat - Suwardi - Muhammad Bukhori - Dwi Harto d. Internal Audit Unit : <ul style="list-style-type: none"> - Rizal Umar - Sujarno - Yocky Saputra - I Nyoman Griya - Sandi Jumri e. Documentation and Sales Unit <ul style="list-style-type: none"> - Erisa Fitriani - Ariansyah f. OHS, HCV, Fire Response and IPM Unit <ul style="list-style-type: none"> - Rahman Hakim - Suhada - Sugito - Sutoyo - Syukur Ibrahim <p>ICS job descriptions stated in "SOP Pengambilan Keputusan, Tugas dan Tanggung Jawab Pengurus No. SOP/SUTS/025" dated 21 February 2022, such as:</p>	
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		<p><u>ICS Group Manager</u></p> <ul style="list-style-type: none"> - Lead and coordinate all ICS members. - Appraise new member if they are eligible to join as certification member. - Presenting annual report in Rapat Anggota Tahunan. - Accept grievance and complaint from member and respond it. - Accept appeal from member if member not satisfied with internal audit result and decision if the member get sanctions. - Monitoring of all ICS team work. - Make an ICS work plan. - Representation of Koperasi in stakeholder meeting, in national or international forum - Acting as PIC for RSPO membership registration - Register to Palmtrace as PIC for transaction in Palmtrace <p><u>Approval Committee (Komite persetujuan)</u></p> <ul style="list-style-type: none"> - Conduct check on ICS member acceptance and evaluation in form of member eligibility, legality and commitment for RSPO & ISPO certification. - Conduct development, monitoring, decision making related to non-conformities/deviation from established SOP. - Conduct performance monitoring to all smallholder members and ICS teams. - Accept appeal from member if member not satisfied with internal audit result <p><u>Internal Audit Unit</u></p>	
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		<ul style="list-style-type: none"> - Coordinator for conducting internal audit - Prepare and establish Annual Internal program - Prepare and establish internal audit plan - Prepare question/checklist for internal audit in designated format. <p><u>Counseling Unit (Unit Penyuluhan)</u></p> <ul style="list-style-type: none"> - Training about RSPO and ISPO standard - Membership registration form for RSPO certification - Collect all membership registration form - Socialization to smallholder about the requirement to become member of RSPO certification - Accept and evaluating the membership form - Prepare training program for smallholder/members - Prepare material training - Training to all smallholder about RSPO ISH and ISPO standard such as FPIC training, Fire and Emergency Responses, hazardous waste management and etc. <p><u>Documentation and Sales Unit</u></p> <ul style="list-style-type: none"> - Prepare membership database - Prepare for ICS Committee meeting agenda - Make a member card for each smallholder - Conduct recapitulation of FFB production, fertilizer and pesticides - Documentation of ICS activities <p><u>OHS, HCV, Fire Response and IPM Unit</u></p>	
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		<ul style="list-style-type: none"> - As PIC for HCV, OHS and IPM operational management - Conduct first aid kit monitoring - Conduct HCV area monitoring - Conduct monitoring of agrochemical use - Communication and consultation with related stakeholder - Conduct training to smallholder about HCV, OHS, Emergency Responses and IPM - Make and install warning board about HCV, OHS and IPM <p>Internal Auditor</p> <p>Internal auditor has been appointed as per "Surat Keputusan Nomor : SK/028/SUTS/II/2022 Tentang Tim Audit Internal" dated 16 February 2022. Internal audit are Rizal Umar, Sandi Jumri, I Nyoman Gria, Sujarno and Yocky Saputra. Internal auditor has been trained by GIZ on 21 January 2022 – 26 January 2022 with topics such as :</p> <ul style="list-style-type: none"> ➤ RSPO ISH Standard 2019 on 21 January 2022, attended by 16 ICS members ➤ Certification process, on 21 January 2022, attended by 16 ICS members ➤ GAP Assessment, on 21 January 2022, attended by 16 ICS members ➤ Administration and documentation of operational activities on 4 February 2022 ➤ Internal audit report on 4 February 2022 ➤ ISPO and RSPO certification : mechanism of credit selling and distribution on 4 February 2022 ➤ Social impact on 11 February 2022 ➤ SPPL reporting on 11 February 2022 	
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		<ul style="list-style-type: none"> ➤ HCV and its management on 11 February 2022 ➤ OHS and PPEs on 26 February 2022 ➤ Hazardous waste management on 26 February 2022 <p>Koperasi Sawit Usaha Tani Sejahtera has "Standar Operasional Prosedur tentang Pelaksanaan Audit Internal No.SOP/SUTS/007" dated 21 February 2022. In the procedure stated about :</p> <ul style="list-style-type: none"> • Section IV.A.3 "Metodologi – Frekuensi Audit Internal dilakukan paling sedikit 1 kali dalam 1 tahun untuk setiap petani, sesuai dengan rencana kerja tahunan" – Internal audit frequency carried out minimum once in 1 year for each smallholder farmer, in accordance to yearly work plan. <p>Methodology:</p> <ul style="list-style-type: none"> - Internal audit conducted before External Audit - Evaluation point: audit based on individual smallholder member (not based on land), all cooperative committee shall be audited by internal audit; Internal auditor will audit smallholder with history of non-conformity; <ul style="list-style-type: none"> • Section IV.B explains the competence requirement in "Kompetensi Internal Audit – tidak memiliki konflik kepentingan, harus memiliki sumber daya yang profesional, berkapasitas, bisa bersikap objektif, mempunyai keinginan memperbaiki serta loyalitas yang tinggi, dapat bekerjasama dengan semua pihak" – Internal Auditor competence; does not have conflict of interest, has professional resources, have the capacity for internal audit, objective, continuous improvement and loyalty, cooperate with all parties. • Section IV.C explain the internal audit risk management – There are 12 point in internal auditor evaluation, 112 point in checklist to be verified; if the result below 50%, the internal auditor will re-conduct 	
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		<p>internal audit with time of compliance within 3 months. If this condition applied, then the internal audit will be conducted 2 times in a year; If the results above 50% then the audit only one time per year.</p> <ul style="list-style-type: none"> Section IV.F explains the finding report "Penulisan dan Pelaporan Hasil Audit – Auditor melaporkan hasil temuannya ke dalam "Formulir Laporan Ketidaksesuaian" dan diberikan kepada Auditee dan Kepala Audit Internal. Merekap hasil temuan dan perbaikan di form yang sudah tersedia dan dilaporkan kepada Kepala Audit Internal selambatnya 30 hari pasca audit" – Internal Audit Report Writing – Auditor reporting the finding into "Formulir Laporan Ketidaksesuaian" and reported to Auditee and Internal Audit Manager, the findings and report submitted within 30 days post audit. Section IV.G explains the sanction "Tindak Lanjut Audit – Unit Audit Internal 133ersama auditee menentukan kapan rencana perbaikan dilakukan. Masa perbaikan dilakukan selambatnya 90 hari setelah disampaikan hasil audit. Tindak lanjut bisa dilakukan saat audit berikutnya sesuai program audit atau adanya audit tambahan di luar program audit" – Audit Follow Up – Internal Audit Unit with auditee will determine when the follow up audit/NC verification audit carried out. Timeframe for NC verification audit max. 90 days after audit result communicated. Follow up carried out on subsequent audit or additional audit outside audit program. <p>Koperasi Sawit Usaha Tani Sejahtera also has "Standar Operasional Prosedur tentang Perbaikan Hasil Audit No.SOP/SUTS/009" dated 21 February 2022. Sanction if findings not followed up :</p> <ul style="list-style-type: none"> In point 5 stated that members shall make a correction of internal audit finding within 90 days after internal audit. In point 6 stated that ICS Group Manager have rights to issued warning (verbal) if members do not correct the finding 	
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		<ul style="list-style-type: none"> In point 7 stated that ICS Group Manager have rights to give Surat Peringatan 1 dan Surat Peringatan 2, also dismissed the member membership if they do not make a correction of finding. <p>Koperasi also have a procedure regarding in and out of member and Sanctions :</p> <ul style="list-style-type: none"> "SOP Keluar Masuk Anggota No. SOP/SUTS/002" dated 21 February 2022. There are three (3) ways members can resign from membership which is : <ul style="list-style-type: none"> Voluntary resignation Resignation due to the land has been sold (<i>Keluar karena proses jual beli atau pengalihan hak</i>) Resignation due to sanctions or violations Resignation due to deceased <p>"SOP Peringatan dan Sanksi Anggota No. SOP/SUTS/003" dated 21 February 2022.</p>	
Milestone A	The ICS is implemented and an internal audit is conducted for at least half of the group members and all audit findings are closed	Procedure related to Internal audit and its follow up can be seen in B.1.1 Eligibility above.	Complied
Milestone B	The ICS is implemented and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.	<p>Internal audit was conducted on March – May 2022. Records was seen and reviewed, such as :</p> <ul style="list-style-type: none"> "Program Kerja Tahunan Unit Penilaian Internal Koperasi Sawit Usaha Tani Sejahtera tahun 2022" dated 31 May 2022 "Surat Pemberitahuan Pelaksanaan Internal Audit RSPO" dated 25 February 2022. Internal audit will be conducted on March – May 2022. Samples of internal audit records : <ol style="list-style-type: none"> Member name: Dwi Harto, Auditor : Sujarno, Date : 15 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance. 	Complied

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		<ol style="list-style-type: none"> 2. Member name: Sabri Radui, Auditor : Sujarno, Date : 21 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is 1 nonconformance related to accident insurance. "Internal Audit Result Form" nonconformance has been closed on 21 August 2023 signed by Internal Auditor, ICS Manager and Head of Cooperative. 3. Member name: Imran Bongoran, Auditor : Sujarno, Date : 2 July 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance. 4. Member name: Sutini, Auditor : Sujarno, Date : 19 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance. 5. Member name: Sahrul, Auditor : Sujarno, Date : 19 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance. 6. Member name: Niman Mahrodi, Auditor : Rizal Umar, Date : 16 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance. 7. Member name: Nasir, Auditor : Rizal Umar, Date : 17 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance. 8. Member name: Amania, Auditor : Rizal Umar, Date : 20 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance. 9. Member name: Darius Jalung, Auditor : Rizal Umar, Date : 20 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance. 	
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		<p>10. Member name: Yardin Jalung, Auditor : Rizal Umar, Date : 20 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance.</p> <p>11. Member name: Hamsi, Auditor : Rizal Umar, Date : 15 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is one (1) nonconformance related to accident insurance, . "Internal Audit Result Form" nonconformance has been closed on 15 September 2023 signed by Internal Auditor, ICS Manager and Head of Cooperative.</p> <p>12. Member name: Andi Muslim, Auditor : Rizal Umar, Date : 15 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is one (1) nonconformance related to accident insurance. "Internal Audit Result Form" nonconformance has been closed on 15 September 2023 signed by Internal Auditor, ICS Manager and Head of Cooperative.</p> <p>13. Member name: Rahimin K, Auditor : Rizal Umar, Date : 15 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is one (1) nonconformance related to accident insurance. "Internal Audit Result Form" nonconformance has been closed on 15 September 2023 signed by Internal Auditor, ICS Manager and Head of Cooperative.</p> <p>14. Member name: Ruslan B, Auditor : I Nyoman Gria, Date : 20 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance.</p> <p>15. Member name: Romanus PK, Auditor : I Nyoman Gria, Date : 06 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is one (1) nonconformance related to accident insurance. "Internal Audit Result Form" nonconformance has been closed on 18 September 2023 signed by Internal Auditor, ICS Manager and Head of Cooperative.</p>	
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		<p>16. Member name: Yanto Al Romi, Auditor : I Nyoman Gria, Date : 06 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is one (1) nonconformance related to accident insurance. "Internal Audit Result Form" nonconformance has been closed on 06 September 2023 signed by Internal Auditor, ICS Manager and Head of Cooperative.</p> <p>17. Member name: Yuliansyah, Auditor : I Nyoman Gria, Date : 07 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance.</p> <p>18. Member name: Hasmiah, Auditor : Sandi Jumri, Date : 18 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is one (1) nonconformance related to accident insurance. "Internal Audit Result Form" nonconformance has been closed on 18 September 2023 signed by Internal Auditor, ICS Manager and Head of Cooperative.</p> <p>19. Member name: Muhammad Ali, Auditor : Sandi Jumri, Date : 11 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance.</p> <p>20. Member name: Rizal Umar, Auditor : Sandi Jumri, Date : 10 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance.</p> <p>21. Member name: Stevania GK, Auditor : Sandi Jumri, Date : 10 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is no nonconformance.</p> <p>22. Member name: Erliyanti, Auditor : Sandi Jumri, Date : 11 June 2023. Findings based on "Form Pertanyaan Audit Internal": there is one (1) nonconformance related to accident insurance. "Internal Audit Result Form" nonconformance has been closed on 18 September 2023 signed by Internal Auditor, ICS Manager and Head of Cooperative.</p>	
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		<ul style="list-style-type: none"> “Attendance List of Internal Audit - Absensi Audit Internal Koperasi Sawit Mas Usaha Sejahtera”, attended by 157 members. <p>“Bukti Serah Terima Berkas Laporan Hasil Audit Internal” dated 8 November 2023</p>	
B.1.2			
Eligibility	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	<p>Koperasi Sawit Usaha Tani has a database that contains information regarding legality data, production data, registration documents, and the date of signing the certification farmer's commitment. Some of the documentation shown, for example, is as follows:</p> <ul style="list-style-type: none"> ID-SUTS 160 in the name of Yanto Al Romi (a) ; Land Legality SKT No.64.08.02.2002//SK-JBPT/NLB/XI/2010 dated 22 November 2010 with an area of 3.50 ha; geolocation 1° 6' 02.03" N 116° 51' 40.08" E join date February 21, 2023; TBS production for 12 months was 74.51 tons ID-SUTS 036 in the name of Sabri Radui; Land Legality of SHM with an area of 2.45 ha; geolocation 1° 6' 02.18" N 116° 53' 6.91" E; joining date 05 February 2021; TBS production for 12 months was 40.66 tons 	Complied
Milestone A	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		Complied
Milestone B	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		Complied
C – ICS: Group Business planning			
C.1 The group has a Business Plan prepared with the participation and contributions of all group members			
C.1.1			
Eligibility	<p>An annual group business plan is available, which includes</p> <ul style="list-style-type: none"> Production and income forecasting based on historical records Plans for expansion 	<p>During the surveillance 1, Koperasi Sawit Usaha Tani Sejahtera showed several business plans as follows:</p> <ul style="list-style-type: none"> The 5-year business plan set on September 20, 2022 includes replanting plans, production estimates, expansions and FFB price estimates. The production plan for 2022 is 9,895 tons, while in 2023 	Complied

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		<p>it is 9,226 tons, in 2024: 9,230 tons, in 2025: 9,234 tons, and in 2026: 9,239 tons.</p> <ul style="list-style-type: none"> Production plan 2023 – 2028. Set on August 14 2023 based on an internal ICS team meeting due to plans for additional members with the potential to increase production as follows ; <table border="1" data-bbox="1137 544 1659 837"> <thead> <tr> <th>Year</th> <th>Production (Ton)</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>11,764</td> </tr> <tr> <td>2024</td> <td>12,131</td> </tr> <tr> <td>2025</td> <td>12,510</td> </tr> <tr> <td>2026</td> <td>12,620</td> </tr> <tr> <td>2027</td> <td>12,999</td> </tr> </tbody> </table>	Year	Production (Ton)	2023	11,764	2024	12,131	2025	12,510	2026	12,620	2027	12,999	
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<p>Milestone A</p>	<p>The group business plan is implemented and reviewed at least annually.</p>	<p>During the surveillance 1, Koperasi Sawit Usaha Tani Sejahtera showed several business plans as follows:</p> <ul style="list-style-type: none"> The 5-year business plan set on September 20, 2022 includes replanting plans, production estimates, expansions and FFB price estimates. The production plan for 2022 is 9,895 tons, while in 2023 it is 9,226 tons, in 2024: 9,230 tons, in 2025: 9,234 tons, and in 2026: 9,239 tons. Production plan 2023 – 2028. Set on August 14 2023 based on an internal ICS team meeting due to plans for additional members with the potential to increase production as follows ; <table border="1" data-bbox="1137 1198 1659 1390"> <thead> <tr> <th>Year</th> <th>Production (Ton)</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>11,764</td> </tr> <tr> <td>2024</td> <td>12,131</td> </tr> <tr> <td>2025</td> <td>12,510</td> </tr> </tbody> </table>	Year	Production (Ton)	2023	11,764	2024	12,131	2025	12,510	<p>Non-compliance</p>				
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		<table border="1"> <tr> <td>2026</td> <td>12,620</td> </tr> <tr> <td>2027</td> <td>12,999</td> </tr> </table> <p>Until the assessment has been completed, a review of the business plan that has been determined cannot be shown, apart from that in the latest long-term work plan there is no information regarding expansion plans or income plans including FFB prices. It become nonconformity.</p> <p>Non-Conformance Koperasi Sawit Usaha Tani Sejahtera has not been able to show sufficient evidence that it has carried out an annual review of the business plan that has been established.</p> <p>Objective evidence During the assessment of surveillance-1, Koperasi Sawit Usaha tani Sejahtera showed several business plans as follows :</p> <ul style="list-style-type: none"> • The 5-year business plan set on September 20, 2022 includes replanting plans, production estimates and FFB price estimates. The production plan for 2022 is 9,895 tons, while in 2023 it is 9,226 tons, in 2024: 9,230 tons, in 2025: 9,234 tons, and in 2026: 9,239 tons. • Production plan 2023 – 2028. Set on 14 August 2023 based on an internal ICS team meeting due to plans for additional members with the potential to increase production as follows : <table border="1"> <thead> <tr> <th>Year</th> <th>Production</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>11,764</td> </tr> </tbody> </table>	2026	12,620	2027	12,999	Year	Production	2023	11,764	
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<p>Milestone B</p>	<p>The group demonstrates financial stability and growth, and is able to support itself financially.</p>	<p>Koperasi Sawit Usaha Tani Sejahtera has an Memorandum of Association (AD/ART). As stated in the AD/ART, it is known that the highest decision holder is the Member Meeting which is held every year. The last Annual Member Meeting was held on 25 February 2023 with an agenda of accountability reports including cooperative profits and losses as well as reporting on assets.</p> <p>Based on the results of the financial report of the Koperasi Sawit Usaha Tani Sejahtera which was presented at the Annual Member Meeting for the 2022 financial year, it is known that the cooperative's financial balance sheet is in a positive condition.</p> <p>Koperasi Sawit Usaha Tani Sejahtera has a premium distribution report made on October 30 2023 with details of usage including reserve funds, audit surveillance, office operations, premiums to members, operations of 15 administrators, environmental management, social funds, medical checkups and membership. The percentage amount is in accordance with the decree issued on 19 February 2022. In accordance with the premium usage report, it is known that there is still a reserve fund of IDR 15X.XXX.XXX</p>	<p>Complied</p>								

C.2 The ICS of the group is integrated with the group’s management plan.			
C.2.1			
Eligibility	<p>A group management plan is available which includes:</p> <ul style="list-style-type: none"> • Training/capacity building plans to improve productivity of group members. • An approach to strengthen links within the supply chain. • Plan for continuous improvement projects (i.e. on waste, soil, etc.), if any. 	<p>Koperasi Sawit Usaha Tani Sejahtera has appointed 5 internal ICS auditors on behalf of Sujarno, I Nyoman Gria, Yocky Saputra, Rizal Umar and Sandi Jumri as mentioned in the SOP “Pengambilan Keputusan, Tugas dan Tanggung Jawab Pengurus ICS Koperasi Sawit Usaha Tani Sejahtera Desa Nehas Liah Bing”. The internal auditor has been appointed to check the implementation of the group management plan through internal audit, internal auditors also coordinate to the Supervisory Agency/<i>Badan Pengawas</i>. This internal audit team has participated in RSPO Smallholder Training which was facilitated by the GIZ in Lokalatih Training, for example certificate registration for Sujarno I Nyoman Gria, Yocky Saputra in February 2022. Audit activities are carried out by Internal Auditor within 3 months until all members are audited. Based on the records of the results of the audit in March – May 2022, there are records of audit findings as follows no boundary for pesticides application and the implementation of BMP has not been maximal (delay in weeding, pruning and so on).</p> <p>Koperasi Sawit Usaha Tani Sejahtera has held the annual review meeting/Rapat Anggota Tahunan schedule to review the group management plan on 25 February 2023. Annual Review Meeting has discussed the following:</p> <ul style="list-style-type: none"> • Develop Koperasi Sawit Usaha Tani Sejahtera Production in 2023 and 2024. • Plan of Certification of RSPO and ISPO standards. • Installing of warning board related HCV, and zero burning. <p>Koperasi Sawit Usaha Tani Sejahtera also has a Supervisory Agency/<i>Badan Pengawas</i> (Yuvenalis Yuvat, Ruslan, Seniman) which</p>	Complied

		functions to supervise the operational and financial activities of cooperatives.	
Milestone A	The group management plan is implemented and reviewed at least annually.	<p>Koperasi Sawit Usaha Tani Sejahtera has appointed M Bukhori, Abdul Jalil, Yuvenalis Huvat, Dwi Harto, and Suwardi (Unit Penyuluhan dan Pendaftaran) as the person in charge for the continuous improvement in key operations including to ensure the compliance with ISH standards as mentioned in the job desk of ICS Structure.</p> <p>Based on interview with person in charge of ICS Manager during ASA1 stated that have the program for Internal Inspection to ensure compliance with ISH standard. Also, Koperasi Sawit Usaha Tani Sejahtera has prepared the annual training program to refresh the understanding of ISH requirement. The ICS Manager demonstrates compliance of Koperasi Sawit Usaha Tani Sejahtera with this Independent Smallholder Standard.</p>	Complied
Milestone B	The group manager demonstrates the group’s compliance with this ISH Standard.	<p>Koperasi Sawit Usaha Tani Sejahtera has prepared a group management plan to improve productivity of group members, a management plans have included training/capacity building plans and an approach to strengthen links within supply chain.</p> <p>Organization has showed the relevant training program to improve productivity of group members as mentioned in “Rencana Pelatihan Koperasi Sawit Usaha Tani Sejahtera Y2023/2024” including best management practices training, zero burning, integrated pest management, occupational safety and health, management of cooperation, FFB pricing mechanism, supply chain (FFB/CPO/PK production record). Sighted the record of training as follows:</p> <ul style="list-style-type: none"> • Training/capacity building plans to improve productivity of group members. • Training about BMP procedure, internal memorandum and policy conducted per farmers group: • An approach to strengthen links within the supply chain. 	Complied

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		<p>Organization has an approach to strengthen links within the supply chain, the approach is to coordinate continuously with PT Dharma Satya Nusantara (DSN Group) PKS 11 in further improving the quality of the FFB of groups members as mentioned in the Agreement Letter regarding "Pelaksanaan Kerjasama Mendukung Perkebunan Sawit Rakyat Berkelanjutan Kecamatan Muara Wahau" dated 13 April 2022 regarding the quality of FFB grading has mentioned in the Agreement at point D – "Metode Panen Terkendali Grading Rendah".</p> <ul style="list-style-type: none"> Plan for continuous improvement projects <p>Organization already has plans for continuous improvement project, the example is continuing the improvement from last year: reducing the use of herbicide, implementing beneficial management plants, and registering accident insurances for workers and continuing to assistances of management of land rights.</p>	
D – ICS: Group trading system for certified volumes			
D.1 The group has a procedure and system in place for the tracking of FFB.			
D.1.1			
Eligibility	Record sheets to track the annual production and sales of certified volumes, covering traceability of producers and/or traders are available.	<p>Koperasi Sawit Usaha Tani Sejahtera has an SOP for Recording Harvesting Results No.SOP/SUTS/019/2021 dated 28 January 2021 which includes:</p> <ul style="list-style-type: none"> Ensure that the FFB harvested is not mixed between certified area and those that are not Record the harvesting results in the farmer activity book Report weighing evidence from members to the clerk and will summarize it periodically every month Records are kept for five years 	Complied

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		<p>The Independent smallholder Farmer Activity Book has been shown which contains records of FFB production and sales. The book has been distributed to all members and has been filled in consistently.</p>	
<p>Milestone A</p>	<p>Group manager maintains annual production records and sales of certified volumes.</p>	<p>Koperasi Sawit Usaha Tani Sejahtera has an procedure for Recording Harvesting Results No.SOP/SUTS/019/2021 dated 28 January 2021 which includes:</p> <ul style="list-style-type: none"> • Ensure that the FFB harvested is not mixed between certified plantations and those that are not • Record the harvesting results in the farmer activity book • Report weighing evidence from members to the clerk and will summarize it periodically every mont • Records are kept for five years <p>Koperasi Sawit Usaha Tani Sejahtera has recorded records of harvesting implementation which are listed in the FFB receipt, Farmer Activity Book, and farmer database. The results of the document review found that the FFB recording carried out was accurate from the field to input in the database, for example as shown by :</p> <ul style="list-style-type: none"> • ID SUTS 070 : February Rotation 1 : 1,215 Kg Rotation 2 : 2,840 Kg October Rotation 1 : 1,365 Kg Rotation 2 : 1,420 Kg • ID SUTS 025 October Rotation 1 : 557 kg 	<p>Complied</p>

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		<p>Rotation 2 : 499 kg</p> <p>Koperasi Sawit Usaha Tani Sejahtera Farmer Activity Book has been shown which inform records of FFB production and sales. The book has been distributed to all members and has been filled in consistently.</p> <p>FFB transportation records</p> <ul style="list-style-type: none"> • FFB receipt No. 11220007131 dated 07 August 2023 estimated production of 8,716 Kg. Receipt note FM-PRO-01-R02 NO 0018532 with a weighing result of 8,367 Kg (36 FFB returned). • FFB No. 1122007127 dated 10 August 2023 estimated production of 8,227 Kg. Acceptance note FM-PRO-01-R02 NO 0018525 with a weighing result of 7,990 Kg. 	
<p>Milestone B</p>	<p>Group Manager maintains annual production records and sales of certified volumes of all FFB sources.</p>	<p>Koperasi Sawit Usaha Tani Sejahtera has recorded records of harvesting implementation which are listed in the FFB receipt, Farmer Activity Book, and farmer database. The results of the document review found that the FFB recording carried out was accurate from the field to input in the database, for example as shown by :</p> <ul style="list-style-type: none"> • ID SUTS 070 : February Rotation 1 : 1,215 Kg Rotation 2 : 2,840 Kg October Rotation 1 : 1,365 Kg Rotation 2 : 1,420 Kg • ID SUTS 025 October 	<p>Complied</p>

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D.2 The group documents and implements a system for the tracking of FFB			
D.2.1			
Eligibility	Not Applicable	Not Applicable	Not Applicable
Milestone A	The group manager maintains annual production data and sales of certified volumes through Book and Claim for the group based on actual receipts for and sales by all members	Koperasi Sawit Usaha tani Sejahtera has recorded records of harvesting implementation which are listed in the FFB receipt, Farmer Activity Book, and farmer database. The results of the document review found that the FFB recording carried out was accurate from the field to input in the Actual database of certified FFB production up to the time the audit was carried out (January 2023 - October 2023) 6,951.73 tons.	Complied
Milestone B	The group manager maintains annual production data and sales of certified volumes through physical or Book and Claim for the group	RSPO license period based on palm trace for the Usaha Tani Sejahtera Palm Oil Cooperative is 14/01/2023 – 13/01/2024 with a FFB quota of 8,552.96 tonnes. Actual certified FFB production up to the time the audit	Non-compliance

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	<p>based on actual receipts and sales for all members and 100% all certified volumes.</p>	<p>was carried out (January 2023 – October 2023) 6,951.73 tons. So that when the audit was carried out the FFB produced was still minus 1,061.23 tons. However, sales of CSPO and CSPKO on credit have been carried out 100%</p> <ul style="list-style-type: none"> Book and claim report of Koperasi Sawit Usaha Tani Sejahtera <table border="1" data-bbox="1137 595 1915 699"> <thead> <tr> <th>Product</th> <th>Certified Volume (mt)</th> <th>Credit Allocation (mt)</th> </tr> </thead> <tbody> <tr> <td>FFB</td> <td>8,552.96</td> <td>8,550</td> </tr> </tbody> </table> <table border="1" data-bbox="1137 751 1904 962"> <thead> <tr> <th>Credit</th> <th>Volume (mt)</th> <th>Sold (mt)</th> </tr> </thead> <tbody> <tr> <td>IS-CSPKE</td> <td>235</td> <td>0</td> </tr> <tr> <td>IS-CSPKO</td> <td>192</td> <td>192</td> </tr> <tr> <td>IS-CSPO</td> <td>1,710</td> <td>1,710</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Trading history : CSPKO: 08 March 2023 : 71 mt (Nestle SA) 22 February 2022 : 26 mt (Procter & Gamble); Mc Cormick & Company incorporated 39 mt 17 February 2023 : 56 mt (Procter & Gamble) CSPO : 14 March 2023 : 1,710 mt (Nestle SA) 	Product	Certified Volume (mt)	Credit Allocation (mt)	FFB	8,552.96	8,550	Credit	Volume (mt)	Sold (mt)	IS-CSPKE	235	0	IS-CSPKO	192	192	IS-CSPO	1,710	1,710	
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		<p>Based on the description above, it can be concluded that the sales of certified products that have been carried out are not based on the actual production of FFB from Koperasi Sawit Usaha Tani Sejahtera. It become nonconformity</p> <p>Non conformance: The group manager has not been able to demonstrate sufficient evidence that certified volume sales have been based on actual receipts and sales for all members.</p> <p>Objective Evidence: RSPO license period based on palm trace for the Usaha Tani Sejahtera Palm Oil Cooperative is 14/01/2023 – 13/01/2024 with a FFB quota of 8,552.96 tonnes. Actual certified FFB production up to the time the audit was carried out (January 2023 – October 2023) 6,951.73 tons. So that when the audit was carried out the FFB produced was still minus 1,061.23 tons. However, sales of CSPO and CSPKO on credit have been carried out 100%.</p> <ul style="list-style-type: none"> Book and claim report of Koperasi Sawit Usaha Tani Sejahtera <table border="1" data-bbox="1137 1114 1915 1216"> <thead> <tr> <th>Product</th> <th>Certified Volume (mt)</th> <th>Credit Allocation (mt)</th> </tr> </thead> <tbody> <tr> <td>FFB</td> <td>8,552.96</td> <td>8,550</td> </tr> </tbody> </table> <table border="1" data-bbox="1137 1270 1904 1369"> <thead> <tr> <th>Credit</th> <th>Volume (mt)</th> <th>Sold (mt)</th> </tr> </thead> <tbody> <tr> <td>IS-CSPKE</td> <td>235</td> <td>0</td> </tr> </tbody> </table>	Product	Certified Volume (mt)	Credit Allocation (mt)	FFB	8,552.96	8,550	Credit	Volume (mt)	Sold (mt)	IS-CSPKE	235	0	
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IS-CSPKO	192	192							
IS-CSPO	1,710	1,710							
D.3 The group has a procedure and system for premium distribution.									
D.3.1									
Eligibility	The group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.	<p>The agreement to use premiums is stated in Decree No.025/SK.ICS/KOP-SUTS/II/2022 concerning RSPO Certification Cost Budget Planning Mechanism dated 19 February 2022. The distribution of premiums based on this letter is as follows:</p> <ul style="list-style-type: none"> • Cooperatives: 41% • ICS: 22% • Certified farmers: 26% • Operations: 8% 	Complied						

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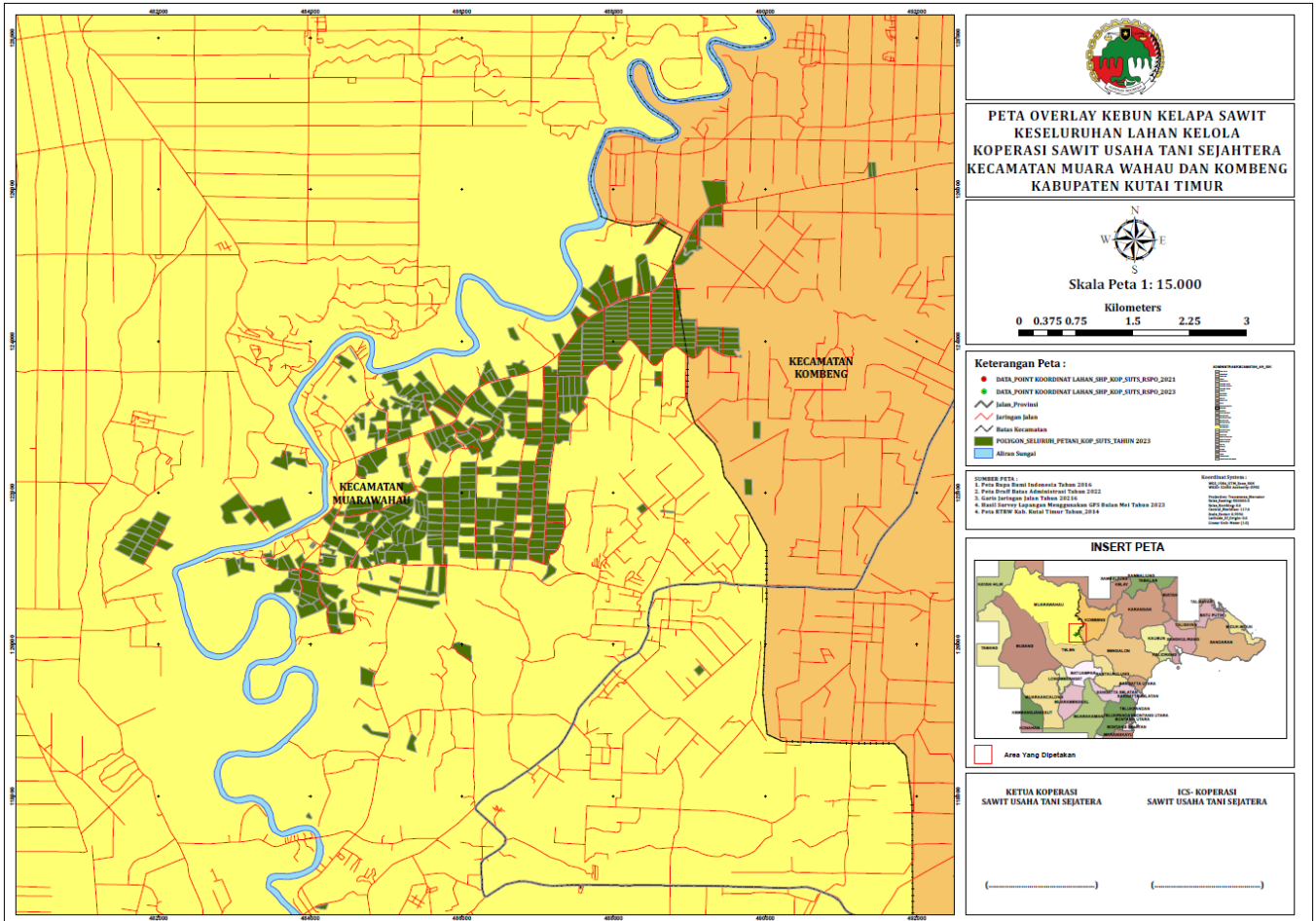
		<ul style="list-style-type: none"> Social environment: 3% <p>Results of interviews with 22 sample farmers (including new members) showed that information regarding premium distribution had been conveyed to all members through field school outreach activities or door-to-door outreach activities.</p>	
Milestone A	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	<p>Koperasi Sawit Usaha tani Sejahtera has a premium distribution report made on 30 October 2023 with details of usage including reserve funds, audit surveillance, office operations, premiums to members, management operations, environmental management, social funds, medical checkups and membership. The percentage amount is in accordance with the decree issued on 19 February 2022. Details of use, for example for distribution to members with a percentage of 26% (IDR. 2xx.xxx.xxx) of the total premium earned and divided back into.</p> <ul style="list-style-type: none"> Distribution for members (cash funds) Seocial and security insurance for member <p>Evidence of premium distribution to members has been shown on April 6 2023 through receipts, premium distribution report books and premium usage reports. The results of interviews with representatives of 22 samples revealed that information and realization regarding premium distribution had been carried out by the Koperasi Sawit Usaha Tani Sejahtera.</p>	Complied
Milestone B	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.		Complied

Appendix B: GHG Reporting Executive Summary

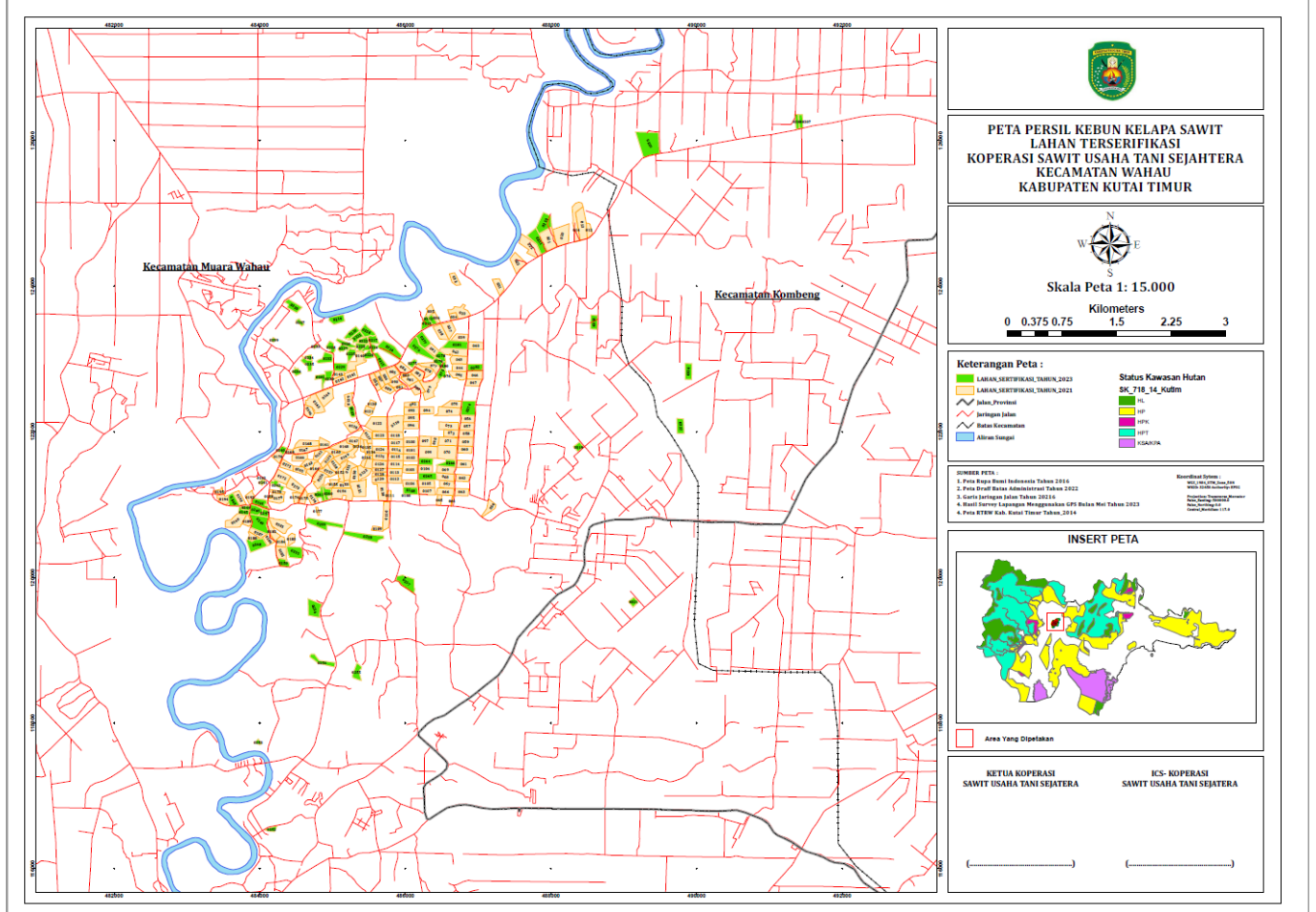
Not Applicable for Independent Smallholder

RSPO P&C Public Summary Report
Revision 14 (Aug 2022)

Appendix C: Location Map of Certification Unit and Supply bases



Appendix D: Estate Field Map



Appendix E: List of Smallholder Registered and/or sampled

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
1	Akhmad. S a	Nehas Liah Bing Village	1° 5' 52.21"	116° 52' 22.17"	1.99	1.99	36.38	16-02-22	SUTS-001
	Akhmad. S b	Nehas Liah Bing Village	1° 6' 19.68"	116° 52' 29.55"	2.04	2.04	35.43		
	Akhmad. S c	Nehas Liah Bing Village	1° 6' 16.14"	116° 52' 46.27"	2.76	2.76	51.57		
2	Aloysius Tebayak Moron a	Nehas Liah Bing Village	1° 5' 54.23"	116° 52' 04.40"	2.00	2.00	40.44	16-02-22	SUTS-002
	Aloysius Tebayak Moron b	Nehas Liah Bing Village	1° 6' 00.98"	116° 52' 09.55"	1.13	1.13	20.67		
	Aloysius Tebayak Moron c	Nehas Liah Bing Village	1° 7' 05.08"	116° 52' 48.41"	0.97	0.97	16.70		
	Aloysius Tebayak Moron e	Nehas Liah Bing Village	1° 5' 55.37"	116° 52' 08.33"	2.45	2.45	45.03		
	Aloysius Tebayak Moron f	Nehas Liah Bing Village	1° 6' 02.15"	116° 52' 22.60"	2.09	2.09	38.22		
3	Amania a***	Nehas Liah Bing Village	1° 6' 38.99"	116° 52' 50.64"	2.32	2.32	50.54	16-02-22	SUTS-003
4	Amir. A b	Nehas Liah Bing Village	1° 6' 16.52"	116° 52' 29.50"	2.05	2.05	52.78	16-02-22	SUTS-004
5	Andarias Jalung a	Nehas Liah Bing Village	1° 6' 08.04"	116° 51' 50.67"	1.78	1.78	35.65	16-02-22	SUTS-005
	Andarias Jalung b	Nehas Liah Bing Village	1° 6' 04.43"	116° 51' 55.31"	1.67	1.67	32.70		
6	Anwar a	Nehas Liah Bing Village	1° 6' 42.25"	116° 52' 51.06"	2.02	2.02	53.66	16-02-22	SUTS-006
7	Asri	Nehas Liah Bing Village	1° 6' 06.74"	116° 51' 59.51"	3.14	3.14	56.02	16-02-22	SUTS-008
8	Basran	Nehas Liah Bing Village	1° 8' 04.74"	116° 54' 05.96"	1.81	1.81	36.05	16-02-22	SUTS-010
9	Darmawan	Nehas Liah Bing Village	1° 6' 05.61"	116° 52' 15.78"	1.85	1.85	32.34	16-02-22	SUTS-011
10	Darius Rawi a	Nehas Liah Bing Village	1° 6' 05.47"	116° 52' 22.96"	0.48	0.48	12.00	16-02-22	SUTS-012
	Darius Rawi b	Nehas Liah Bing Village	1° 6' 04.70"	116° 51' 35.48"	1.92	1.92	40.48		
11	Dwi Harto a***	Nehas Liah Bing Village	1° 6' 59.72"	116° 53' 16.45"	3.17	3.17	70.98	16-02-22	SUTS-013
12	Elisabeth Lempung Ngau a	Nehas Liah Bing Village	1° 7' 28.63"	116° 53' 24.67"	1.90	1.90	34.74	16-02-22	SUTS-015
	Elisabeth Lempung Ngau b	Nehas Liah Bing Village	1° 5' 55.97"	116° 51' 52.71"	1.97	1.97	35.09		
13	Herman	Nehas Liah Bing Village	1° 5' 56.88"	116° 51' 46.57"	1.25	1.25	29.42	16-02-22	SUTS-016

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
14	Husain. K a	Nehas Liah Bing Village	1° 6' 22.88"	116° 52' 10.69"	1.99	1.99	44.88	16-02-22	SUTS-017
	Husain. K b	Nehas Liah Bing Village	1° 6' 11.93"	116° 52' 15.63"	1.68	1.68	44.61		
15	Jalung Bilung a	Nehas Liah Bing Village	1° 7' 27.47"	116° 53' 52.32"	1.94	1.94	38.89	16-02-22	SUTS-020
16	Jamaluddin a	Nehas Liah Bing Village	1° 7' 28.46"	116° 53' 32.94"	1.82	1.82	44.50	16-02-22	SUTS-021
	Jamaluddin b	Nehas Liah Bing Village	1° 5' 43.78"	116° 51' 13.30"	2.29	2.29	53.53		
17	Julianto a	Nehas Liah Bing Village	1° 7' 25.99"	116° 54' 1.89"	3.50	3.50	78.74	16-02-22	SUTS-022
18	Kurnia Wanda	Nehas Liah Bing Village	1° 7' 13.98"	116° 53' 22.73"	1.99	1.99	53.11	16-02-22	SUTS-023
19	Landong a	Nehas Liah Bing Village	1° 5' 58.91"	116° 52' 15.57"	2.85	2.85	75.45	16-02-22	SUTS-024
	Landong b	Nehas Liah Bing Village	1° 6' 5.44"	116° 51' 42.43"	4.19	4.19	100.68		
	Landong c	Nehas Liah Bing Village	1° 5' 48.23"	116° 52' 6.39"	4.79	4.79	113.60		
	Landong d	Nehas Liah Bing Village	1° 6' 17.04"	116° 52' 22.56"	2.38	2.38	63.08		
20	M. Gimani Effendi	Nehas Liah Bing Village	1° 6' 9.05"	116° 52' 53.73"	0.83	0.83	21.19	16-02-22	SUTS-025
21	Ming	Nehas Liah Bing Village	1° 7' 4.38"	116° 52' 40.69"	1.20	1.20	29.17	16-02-22	SUTS-026
22	Muhammad Bukhori b	Nehas Liah Bing Village	1° 7' 17.09"	116° 54' 01.96"	2.11	2.11	56.15	16-02-22	SUTS-027
	Muhammad Bukhori c	Nehas Liah Bing Village	1° 5' 55.82"	116° 51' 58.83"	1.98	1.98	51.91		
23	Mustahir	Nehas Liah Bing Village	1° 5' 56.85"	116° 52' 35.77"	0.87	0.87	19.98	16-02-22	SUTS-028
24	Ngadimin	Nehas Liah Bing Village	1° 6' 25.82"	116° 52' 12.24"	2.00	2.00	42.33	16-02-22	SUTS-029
25	Nur Hasanah	Nehas Liah Bing Village	1° 6' 55.61"	116° 52' 51.58"	2.27	2.27	39.72	16-02-22	SUTS-030
26	Petrus Jagalewo Keroon	Nehas Liah Bing Village	1° 5' 58.82"	116° 52' 22.51"	3.10	3.10	57.81	16-02-22	SUTS-031
27	Rini Angga a	Nehas Liah Bing Village	1° 5' 52.41"	116° 51' 48.89"	2.31	2.31	44.69	16-02-22	SUTS-032
	Rini Angga b	Nehas Liah Bing Village	1° 5' 43.85"	116° 51' 29.97"	0.18	0.18	4.07		
28	Rizal Umar a***	Nehas Liah Bing Village	1° 5' 44.49"	116° 51' 26.93"	1.49	1.49	39.53	16-02-22	SUTS-033
29	Ruslan b***	Nehas Liah Bing Village	1° 5' 53.84"	116° 53' 05.94"	3.66	3.66	87.39	16-02-22	SUTS-034

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
30	Rusnawati a	Nehas Liah Bing Village	1° 5' 31.82"	116° 51' 31.33"	2.30	2.30	44.71	16-02-22	SUTS-035
31	Sabri Radui a***	Nehas Liah Bing Village	1° 6' 02.18"	116° 53' 6.91"	2.45	2.45	43.51	16-02-22	SUTS-036
32	Sandi Jumri	Nehas Liah Bing Village	1° 6' 09.03"	116° 52' 29.31"	1.17	1.17	24.64	16-02-22	SUTS-037
33	Saniah b	Nehas Liah Bing Village	1° 7' 25.33"	116° 53' 52.30"	3.00	3.00	51.76	16-02-22	SUTS-038
34	Seniman. K	Nehas Liah Bing Village	1° 5' 49.33"	116° 51' 37.87"	2.20	2.20	55.49	16-02-22	SUTS-039
35	Simon Areama Niron a	Nehas Liah Bing Village	1° 5' 46.73"	116° 52' 44.81"	1.61	1.61	41.74	16-02-22	SUTS-040
	Simon Areama Niron b	Nehas Liah Bing Village	1° 6' 03.38"	116° 51' 48.46"	2.29	2.29	60.15		
	Simon Areama Niron c	Nehas Liah Bing Village	1° 5' 19.47"	116° 51' 31.84"	1.16	1.16	30.56		
	Simon Areama Niron d	Nehas Liah Bing Village	1° 5' 44.25"	116° 51' 38.55"	1.30	1.30	34.02		
36	Sri Kartini Jalung	Nehas Liah Bing Village	1° 5' 43.95"	116° 51' 41.76"	1.54	1.54	41.06	16-02-22	SUTS-041
37	Suhada	Nehas Liah Bing Village	1° 5' 25.31"	116° 51' 26.16"	1.59	1.59	32.35	16-02-22	SUTS-042
38	Sujarno	Nehas Liah Bing Village	1° 6' 00.81"	116° 51' 52.24"	1.20	1.20	31.70	16-02-22	SUTS-043
39	Suparman a	Nehas Liah Bing Village	1° 7' 07.58"	116° 52' 37.95"	1.95	1.95	50.11	16-02-22	SUTS-044
	Suparman c	Nehas Liah Bing Village	1° 7' 24.29"	116° 53' 32.86"	0.22	0.22	4.16		
40	Suryadi	Nehas Liah Bing Village	1° 5' 42.60"	116° 52' 47.68"	2.46	2.46	54.30	16-02-22	SUTS-045
41	Syukur Ibrahim a	Nehas Liah Bing Village	1° 6' 45.68"	116° 52' 50.74"	0.72	0.72	19.06	16-02-22	SUTS-046
	Syukur Ibrahim b	Nehas Liah Bing Village	1° 5' 46.68"	116° 51' 29.99"	1.97	1.97	45.10		
42	Theodorus Takeama Keroon a	Nehas Liah Bing Village	1° 5' 50.36"	116° 52' 29.07"	1.88	1.88	33.25	16-02-22	SUTS-047
	Theodorus Takeama Keroon b	Nehas Liah Bing Village	1° 5' 58.40"	116° 51' 55.37"	1.60	1.60	28.17		
43	Thomas Tana Moron	Nehas Liah Bing Village	1° 5' 24.18"	116° 51' 31.68"	1.38	1.38	27.24	16-02-22	SUTS-048
44	Tini a	Nehas Liah Bing Village	1° 5' 50.19"	116° 51' 54.16"	2.15	2.15	47.77	16-02-22	SUTS-049
45	Tuti Agus Tati	Nehas Liah Bing Village	1° 6' 59.13"	116° 53' 19.29"	2.64	2.64	70.47	16-02-22	SUTS-050
46	Wilhelmus Enga Sogen	Nehas Liah Bing Village	1° 6' 08.18"	116° 51' 43.19"	1.20	1.20	27.25	16-02-22	SUTS-051

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
47	Wuri Titis Sasmito	Nehas Liah Bing Village	1° 5' 25.52"	116° 51' 36.34"	1.16	1.16	20.45	16-02-22	SUTS-052
48	Yah Warti a	Nehas Liah Bing Village	1° 7' 43.53"	116° 53' 48.59"	2.39	2.39	41.53	16-02-22	SUTS-053
	Yah Warti b	Nehas Liah Bing Village	1° 5' 53.32"	116° 52' 44.70"	2.81	2.81	49.09		
49	Yardin Jalung b***	Nehas Liah Bing Village	1° 7' 43.71"	116° 53' 54.672"	1.97	1.97	43.23	16-02-22	SUTS-054
50	Yocky Saputra b	Nehas Liah Bing Village	1° 7' 25.45"	116° 53' 23.16"	3.12	3.12	54.82	16-02-22	SUTS-055
	Yocky Saputra d	Nehas Liah Bing Village	1° 7' 07.07"	116° 52' 51.34"	2.14	2.14	49.48		
	Yocky Saputra	Nehas Liah Bing Village	1° 5' 47.172"	116° 52' 29.368"	1.93	1.93	42.87	31-03-23	SUTS-055
51	Yogi Saputra	Nehas Liah Bing Village	1° 6' 08.62"	116° 52' 22.59"	2.24	2.24	46.81	16-02-22	SUTS-056
52	Yusran b	Nehas Liah Bing Village	1° 5' 56.68"	116° 53' 06.51"	1.51	1.51	36.19	16-02-22	SUTS-057
53	Yuvenalis Huvat a	Nehas Liah Bing Village	1° 6' 02.45"	116° 51' 30.37"	2.10	2.10	45.49	16-02-22	SUTS-058
54	Zainudin a	Nehas Liah Bing Village	1° 7' 23.15"	116° 53' 23.09"	1.98	1.98	50.59	16-02-22	SUTS-059
55	Abdul Latif a	Nehas Liah Bing Village	1° 7' 38.41"	116° 53' 52.37"	1.37	1.37	28.99	16-02-22	SUTS-060
	Abdul Latif b	Nehas Liah Bing Village	1° 6' 39.50"	116° 52' 43.04"	2.11	2.11	47.31		
56	(Nurhayati) Antonius Pati Niron a	Nehas Liah Bing Village	1° 6' 42.73"	116° 52' 38.70"	4.21	4.21	83.84	16-02-22	SUTS-061
	(Nurhayati) Antonius Pati Niron b	Nehas Liah Bing Village	1° 5' 45.87"	116° 51' 58.95"	1.83	1.83	39.55		
	(Nurhayati) Antonius Pati Niron c	Nehas Liah Bing Village	1° 5' 49.76"	116° 51' 59.22"	2.61	2.61	53.07		
	(Nurhayati) Antonius Pati Niron d	Nehas Liah Bing Village	1° 5' 56.08"	116° 52' 01.67"	3.32	3.32	59.02		
57	Ariyawan a	Nehas Liah Bing Village	1° 6' 49.23"	116° 52' 48.95"	1.93	1.93	34.92	16-02-22	SUTS-062
	Ariyawan b	Nehas Liah Bing Village	1° 7' 18.80"	116° 53' 08.45"	4.99	4.99	99.80		
58	Bahrudin	Nehas Liah Bing Village	1° 6' 30.08"	116° 53' 02.29"	1.82	1.82	47.87	16-02-22	SUTS-064
59	Batar	Nehas Liah Bing Village	1° 5' 39.60"	116° 53' 04.42"	3.86	3.86	82.28	16-02-22	SUTS-065
60	Burhan	Nehas Liah Bing Village	1° 6' 29.32"	116° 51' 51.53"	1.96	1.96	50.94	16-02-22	SUTS-065
61	Darius Jalung a***	Nehas Liah Bing Village	1° 6' 23.08"	116° 52' 36.40"	2.30	2.30	48.83	16-02-22	SUTS-066

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
62	Dominikus Hat Yeang	Nehas Liah Bing Village	1° 6' 26.80"	116° 53' 01.63"	3.37	3.37	84.08	16-02-22	SUTS-067
63	Edi Sutrisno	Nehas Liah Bing Village	1° 7' 29.16"	116° 53' 16.82"	0.94	0.94	24.19	16-02-22	SUTS-068
64	Ferawati	Nehas Liah Bing Village	1° 5' 28.27"	116° 51' 21.25"	2.14	2.14	56.30	16-02-22	SUTS-069
65	Geah Gok b	Nehas Liah Bing Village	1° 6' 41.02"	116° 52' 35.76"	0.74	0.74	19.31	16-02-22	SUTS-071
	Geah Gok c	Nehas Liah Bing Village	1° 5' 46.77"	116° 51' 04.33"	1.70	1.70	39.47		
66	H. Ibrahim a	Nehas Liah Bing Village	1° 5' 43.29"	116° 51' 06.09"	1.67	1.67	34.90	16-02-22	SUTS-072
	H. Ibrahim b	Nehas Liah Bing Village	1° 6' 35.78"	116° 52' 13.60"	1.74	1.74	37.80		
	H. Ibrahim c	Nehas Liah Bing Village	1° 6' 38.12"	116° 52' 18.00"	1.47	1.47	30.18		
67	Helmida	Nehas Liah Bing Village	1° 6' 36.97"	116° 52' 15.73"	1.82	1.82	36.65	16-02-22	SUTS-073
68	I Nyoman Gria a	Nehas Liah Bing Village	1° 5' 52.87"	116° 52' 52.35"	2.04	2.04	37.00	16-02-22	SUTS-074
	I Nyoman Gria b	Nehas Liah Bing Village	1° 5' 55.48"	116° 52' 22.21"	2.41	2.41	51.36		
	I Nyoman Gria c	Nehas Liah Bing Village	1° 6' 15.84"	116° 52' 03.61"	0.74	0.74	18.86		
69	Imran Dongoran S.H.,M,H***	Nehas Liah Bing Village	1° 5' 44.92"	116° 52' 19.88"	2.03	2.03	53.61	16-02-22	SUTS-075
70	Isman a	Nehas Liah Bing Village	1° 6' 02.53"	116° 52' 15.70"	0.77	0.77	18.89	16-02-22	SUTS-076
	Isman b	Nehas Liah Bing Village	1° 6' 05.82"	116° 52' 11.57"	0.88	0.88	20.99		
71	Kaseng	Nehas Liah Bing Village	1° 6' 07.30"	116° 52' 07.88"	4.43	4.43	117.72	16-02-22	SUTS-077
72	Lipuk Candra	Nehas Liah Bing Village	1° 6' 33.15"	116° 52' 37.80"	1.81	1.81	42.59	16-02-22	SUTS-078
73	Machmud	Nehas Liah Bing Village	1° 6' 22.62"	116° 51' 44.02"	1.99	1.99	34.98	16-02-22	SUTS-079
74	Mardewiah	Nehas Liah Bing Village	1° 6' 15.92"	116° 52' 54.40"	2.04	2.04	47.89	16-02-22	SUTS-080
75	Marik	Nehas Liah Bing Village	1° 6' 36.81"	116° 52' 29.00"	0.83	0.83	19.19	16-02-22	SUTS-081
76	Maryana Lia Ping a	Nehas Liah Bing Village	1° 6' 33.32"	116° 52' 24.46"	4.79	4.79	84.17	16-02-22	SUTS-082
	Maryana Lia Ping b	Nehas Liah Bing Village	1° 7' 46.42"	116° 53' 45.40"	3.80	3.80	69.88		
77	Mochamad Mansyur	Nehas Liah Bing Village	1° 7' 47.97"	116° 53' 42.96"	3.38	3.38	62.87	16-02-22	SUTS-083

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
78	Muhammad Ali	Nehas Liah Bing Village	1° 6' 45.00"	116° 52' 5.22"	0.58	0.58	15.10	16-02-22	SUTS-084
	Muhammad Ali a**	Nehas Liah Bing Village	1° 6' 51.802"	116° 52' 7.164"	1.01	1.01	26.68	31-03-23	
	Muhammad Ali b***	Nehas Liah Bing Village	1° 6' 38.869"	116° 51' 52.857"	1.20	1.20	31.49	31-03-23	
79	Muhammad Idil a	Nehas Liah Bing Village	1° 6' 38.98"	116° 52' 27.13"	2.50	2.50	62.85	16-02-22	SUTS-085
	Muhammad Idil b	Nehas Liah Bing Village	1° 6' 33.05"	116° 52' 32.21"	1.73	1.73	45.70		
80	Muhidin	Nehas Liah Bing Village	1° 6' 27.77"	116° 52' 01.82"	1.18	1.18	21.11	16-02-22	SUTS-086
81	Nasir***	Nehas Liah Bing Village	1° 6' 39.22"	116° 51' 57.11"	1.65	1.65	43.31	16-02-22	SUTS-087
82	Ngalimun a	Nehas Liah Bing Village	1° 6' 35.59"	116° 52' 22.47"	1.63	1.63	31.79	16-02-22	SUTS-088
	Ngalimun b	Nehas Liah Bing Village	1° 6' 36.54"	116° 51' 57.76"	1.63	1.63	29.46		
	Ngalimun c	Nehas Liah Bing Village	1° 6' 09.33"	116° 52' 03.93"	3.93	3.93	73.73		
83	Ngatijan	Nehas Liah Bing Village	1° 6' 25.90"	116° 51' 46.98"	1.86	1.86	35.42	16-02-22	SUTS-089
84	Noviana a	Nehas Liah Bing Village	1° 6' 39.29"	116° 52' 32.66"	1.92	1.92	49.56	16-02-22	SUTS-090
	Noviana b	Nehas Liah Bing Village	1° 5' 46.49"	116° 52' 51.93"	1.94	1.94	38.25		
	Noviana c	Nehas Liah Bing Village	1° 6' 05.60"	116° 52' 53.32"	4.90	4.90	89.94		
85	Nur Asmiati	Nehas Liah Bing Village	1° 6' 04.34"	116° 52' 45.57"	2.20	2.20	49.81	16-02-22	SUTS-091
86	Nur Hayati	Nehas Liah Bing Village	1° 6' 09.31"	116° 52' 35.70"	1.79	1.79	47.71	16-02-22	SUTS-092
87	Parno a	Nehas Liah Bing Village	1° 5' 52.21"	116° 52' 15.57"	0.29	0.29	7.32	16-02-22	SUTS-093
	Parno b	Nehas Liah Bing Village	1° 5' 38.02"	116° 51' 48.00"	1.55	1.55	39.10		
	Parno**	Nehas Liah Bing Village	1° 5' 45.540"	116° 51' 49.213"	1.58	1.58	39.95	31-03-23	
88	Paulus Ding Yel	Nehas Liah Bing Village	1° 5' 43.51"	116° 51' 45.88"	1.48	1.48	39.11	16-02-22	SUTS-094
89	Raden Sumitro Simorangkir a	Nehas Liah Bing Village	1° 7' 21.74"	116° 52' 48.91"	0.98	0.98	25.39	16-02-22	SUTS-095
	Raden Sumitro Simorangkir b	Nehas Liah Bing Village	1° 5' 54.47"	116° 52' 15.39"	0.88	0.88	22.57		
90	Rahimin K a	Nehas Liah Bing Village	1° 5' 42.90"	116° 52' 42.02"	1.41	1.41	31.61	16-02-22	SUTS-096

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No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	Rahimin K b***	Nehas Liah Bing Village	1° 6' 32.69"	116° 52' 19.35"	1.71	1.71	42.05		
91	Rahmad Afandi	Nehas Liah Bing Village	1° 6' 50.20"	116° 52' 38.95"	2.02	2.02	48.37	16-02-22	SUTS-097
92	Sadiran	Nehas Liah Bing Village	1° 6' 11.38"	116° 52' 10.00"	1.69	1.69	32.61	16-02-22	SUTS-098
93	Sahrul***	Nehas Liah Bing Village	1° 5' 26.64"	116° 51' 19.07"	1.36	1.36	36.25	16-02-22	SUTS-099
94	Siswo Pandoyo a	Nehas Liah Bing Village	1° 7' 15.36"	116° 54' 11.18"	2.76	2.76	59.09	16-02-22	SUTS-101
	Siswo Pandoyo b	Nehas Liah Bing Village	1° 6' 09.18"	116° 52' 45.90"	2.06	2.06	51.23		
	Siswo Pandoyo c	Nehas Liah Bing Village	1° 6' 12.59"	116° 52' 53.99"	1.97	1.97	39.74		
95	Stevania G.K a	Nehas Liah Bing Village	1° 5' 59.16"	116° 52' 52.89"	1.97	1.97	46.60	16-02-22	SUTS-102
	Stevania G.K b***	Nehas Liah Bing Village	1° 5' 59.14"	116° 51' 44.11"	2.07	2.07	49.20		
96	Sukarno	Nehas Liah Bing Village	1° 6' 06.04"	116° 53' 0.10"	1.94	1.94	37.74	16-02-22	SUTS-104
97	Sumanto a	Nehas Liah Bing Village	1° 6' 19.25"	116° 52' 54.65"	3.54	3.54	61.23	16-02-22	SUTS-105
	Sumanto b	Nehas Liah Bing Village	1° 5' 33.47"	116° 51' 11.58"	2.06	2.06	38.09		
98	Sunardi a	Nehas Liah Bing Village	1° 6' 40.11"	116° 52' 21.19"	4.20	4.20	83.82	16-02-22	SUTS-106
	Sunardi b	Nehas Liah Bing Village	1° 6' 04.41"	116° 52' 37.13"	1.38	1.38	33.05		
99	Sunarsih	Nehas Liah Bing Village	1° 6' 09.18"	116° 52' 40.02"	1.92	1.92	36.90	16-02-22	SUTS-107
100	Supriyono	Nehas Liah Bing Village	1° 6' 02.03"	116° 52' 29.33"	4.50	4.50	79.40	16-02-22	SUTS-108
101	Susilo	Nehas Liah Bing Village	1° 7' 36.47"	116° 53' 22.40"	1.93	1.93	50.51	16-02-22	SUTS-109
102	Sutini***	Nehas Liah Bing Village	1° 6' 02.03"	116° 51' 40.08"	2.17	2.17	48.37	16-02-22	SUTS-110
103	Sutoyo	Nehas Liah Bing Village	1° 6' 05.32"	116° 52' 29.47"	2.34	2.34	50.66	16-02-22	SUTS-111
104	Suwardi a	Nehas Liah Bing Village	1° 5' 56.50"	116° 52' 44.92"	3.14	3.14	70.50	16-02-22	SUTS-112
	Suwardi b	Nehas Liah Bing Village	1° 6' 02.84"	116° 52' 0.70"	1.12	1.12	26.11		
105	Tomi Arisma	Nehas Liah Bing Village	1° 6' 06.51"	116° 52' 9.73"	2.32	2.32	60.64	16-02-22	SUTS-113
106	Tri Nurhadi a	Nehas Liah Bing Village	1° 5' 46.97"	116° 52' 36.57"	2.45	2.45	50.47	16-02-22	SUTS-114

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			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	Tri Nurhadi b	Nehas Liah Bing Village	1° 6' 58.07"	116° 52' 42.68"	2.63	2.63	54.75		
107	Yudi Yak	Nehas Liah Bing Village	1° 6' 59.46"	116° 52' 46.30"	4.63	4.63	84.28	16-02-22	SUTS-115
108	Yunita Lehung	Nehas Liah Bing Village	1° 7' 39.77"	116° 53' 30.59"	4.97	4.97	92.00	16-02-22	SUTS-116
109	Zainuddin	Nehas Liah Bing Village	1° 7' 41.48"	116° 53' 36.55"	2.05	2.05	50.02	16-02-22	SUTS-117
110	Mufit	Nehas Liah Bing Village	1° 6' 41.99"	116° 52' 25.88"	1.89	1.89	32.76	16-02-22	SUTS-118
111	Berta Lina	Nehas Liah Bing Village	1° 6' 38.67"	116° 52' 02.93"	3.20	3.20	55.04	16-02-22	SUTS-119
112	Syawiyah	Nehas Liah Bing Village	1° 5' 36.07"	116° 52' 18.51"	0.85	0.85	20.56	16-02-22	SUTS-120
113	Afriansyah**	Nehas Liah Bing Village	1° 7' 3.53"	116° 52' 39.026"	0.92	0.92	18.70	31-03-23	SUTS-123
114	Andi Muslim a***	Nehas Liah Bing Village	1° 6' 50.55"	116° 52' 33.218"	4.15	4.15	85.20	31-03-23	SUTS-124
	Andi Muslim b**	Nehas Liah Bing Village	1° 8' 32.22"	116° 55' 21.133"	1.00	1.00	22.89		
	Andi Muslim c**	Nehas Liah Bing Village	1° 8' 32.44"	116° 55' 22.760"	1.00	1.00	22.88		
115	Annisa Lestary a**	Nehas Liah Bing Village	1° 6' 48.98"	116° 52' 10.263"	1.72	1.72	44.21	31-03-23	SUTS-125
	Annisa Lestary b**	Nehas Liah Bing Village	1° 6' 51.15"	116° 52' 12.515"	0.77	0.77	18.66		
116	Bedu Remang a**	Nehas Liah Bing Village	1° 6' 52.88"	116° 52' 0.587"	1.26	1.26	32.88	31-03-23	SUTS-126
	Bedu Remang b**	Jabdan Village	1° 6' 57.56"	116° 52' 3.214"	1.89	1.89	48.79		
117	Bernadus Samaraya Moron**	Nehas Liah Bing Village	1° 6' 5.38"	116° 51' 32.488"	0.80	0.80	15.35	31-03-23	SUTS-127
118	Dionesius a**	Nehas Liah Bing Village	1° 4' 54.50"	116° 51' 46.439"	3.51	3.51	74.57	31-03-23	SUTS-128
	Dionesius b**	Nehas Liah Bing Village	1° 3' 54.68"	116° 51' 21.755"	0.34	0.34	7.83		
119	Efrosina a**	Nehas Liah Bing Village	1° 5' 14.94"	116° 51' 32.598"	1.45	1.45	34.32	31-03-23	SUTS-129
	Efrosina b**	Nehas Liah Bing Village	1° 4' 25.86"	116° 52' 5.629"	1.84	1.84	42.14		
120	Erliyati***	Nehas Liah Bing Village	1° 6' 37.103"	116° 51' 49.670"	1.29	1.29	25.71	31-03-23	SUTS-130
121	Fadli**	Muara Wahau Village	1° 6' 40.361"	116° 51' 38.664"	0.83	0.83	21.51	31-03-23	SUTS-131
122	H. Solihin a**	Nehas Liah Bing Village	1° 6' 52.368"	116° 52' 49.580"	3.42	3.42	75.06	31-03-23	SUTS-132

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			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	H. Solihin b**	Nehas Liah Bing Village	1° 4' 30.576"	116° 51' 50.177"	2.38	2.38	43.93		
	H. Solihin c**	Wanasari Village	1° 4' 57.393"	116° 54' 8.327"	1.00	1.00	19.39		
	H. Solihin d**	Wanasari Village	1° 6' 16.078"	116° 54' 29.214"	2.00	2.00	38.71		
	H. Solihin e**	Wanasari Village	1° 6' 40.534"	116° 54' 32.820"	2.00	2.00	38.94		
	H. Solihin f**	Wanasari Village	1° 7' 2.532"	116° 53' 50.835"	2.00	2.00	38.77		
	H. Solihin g**	Wanasari Village	1° 6' 6.823"	116° 53' 43.997"	1.00	1.00	19.77		
123	Hamsi***	Nehas Liah Bing Village	1° 6' 54.553"	116° 52' 34.947"	2.60	2.60	49.76	31-03-23	SUTS-133
124	Haris**	Muara Wahau Village	1° 6' 50.927"	116° 51' 59.331"	0.97	0.97	24.59	31-03-23	SUTS-134
125	Hasbullah**	Nehas Liah Bing Village	1° 3' 15.805"	116° 51' 27.575"	0.75	0.75	13.98	31-03-23	SUTS-135
126	Hong Jie**	Jabdan Village	1° 6' 58.418"	116° 52' 9.961"	2.34	2.34	48.00	31-03-23	SUTS-136
127	Imam Suparlan a**	Nehas Liah Bing Village	1° 5' 36.964"	116° 51' 24.448"	0.98	0.98	25.07	31-03-23	SUTS-137
	Imam Suparlan b**	Nehas Liah Bing Village	1° 5' 32.603"	116° 51' 22.184"	4.82	4.82	81.67		
128	Johanes Ngie Guen**	Nehas Liah Bing Village	1° 5' 19.639"	116° 51' 37.969"	3.07	3.07	59.60	31-03-23	SUTS-138
129	Kristina Geling**	Nehas Liah Bing Village	1° 7' 46.836"	116° 53' 28.716"	3.88	3.88	76.32	31-03-23	SUTS-141
130	Lina**	Nehas Liah Bing Village	1° 5' 42.703"	116° 51' 10.395"	1.80	1.80	34.98	31-03-23	SUTS-142
131	Lukas Tandi Liling**	Nehas Liah Bing Village	1° 6' 44.118"	116° 52' 30.287"	0.73	0.73	19.01	31-03-23	SUTS-143
132	Marhamah Magdalena a**	Nehas Liah Bing Village	1° 6' 42.253"	116° 52' 57.938"	2.07	2.07	51.49	31-03-23	SUTS-144
	Marhamah Magdalena b**	Nehas Liah Bing Village	1° 6' 24.053"	116° 52' 55.090"	3.78	3.78	89.01		
133	Muhammad Sufiyansah Be**	Nehas Liah Bing Village	1° 7' 3.793"	116° 51' 56.606"	2.10	2.10	37.93	31-03-23	SUTS-145
134	Nanang**	Nehas Liah Bing Village	1° 5' 59.305"	116° 52' 46.093"	1.80	1.80	32.78	31-03-23	SUTS-146
135	Niman Mahrodi***	Nehas Liah Bing Village	1° 6' 47.268"	116° 52' 42.756"	1.29	1.29	26.59	31-03-23	SUTS-147
136	Nur Aeni a**	Jabdan Village	1° 6' 43.955"	116° 51' 43.590"	1.49	1.49	36.35	31-03-23	SUTS-149
	Nur Aeni b**	Nehas Liah Bing Village	1° 6' 55.808"	116° 52' 5.440"	1.55	1.55	35.82		
	Nur Aeni c**	Nehas Liah Bing Village	1° 6' 51.830"	116° 51' 47.068"	0.21	0.21	4.49		
	Nur Aeni d**	Nehas Liah Bing Village	1° 6' 54.647"	116° 51' 28.429"	0.22	0.22	4.52		
	Nur Aeni e**	Nehas Liah Bing Village	1° 5' 51.280"	116° 51' 23.031"	0.19	0.19	4.10		

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	Nur Aeni f**	Nehas Liah Bing Village	1° 5' 50.810"	116° 51' 23.735"	0.20	0.20	4.30		
137	Romanus Paneraya Keroon***	Nehas Liah Bing Village	1° 5' 49.798"	116° 51' 30.157"	0.97	0.97	25.13	31-03-23	SUTS-150
138	Rusli a**	Nehas Liah Bing Village	1° 6' 45.170"	116° 52' 15.885"	1.94	1.94	42.66	31-03-23	SUTS-151
	Rusli b**	Nehas Liah Bing Village	1° 6' 54.776"	116° 52' 12.689"	1.30	1.30	28.64		
	Rusli c**	Nehas Liah Bing Village	1° 6' 54.236"	116° 52' 8.542"	0.95	0.95	18.69		
139	Salama	Nehas Liah Bing Village	1° 6' 48.313"	116° 52' 2.764"	1.42	1.42	30.47	31-03-23	SUTS-152
140	Sidik Yunarta, ST**	Nehas Liah Bing Village	1° 7' 2.065"	116° 52' 36.212"	1.64	1.64	32.37	31-03-23	SUTS-153
141	Siti Rahani**	Nehas Liah Bing Village	1° 5' 41.552"	116° 51' 22.478"	2.16	2.16	39.61	31-03-23	SUTS-154
142	Suhadi**	Nehas Liah Bing Village	1° 7' 9.756"	116° 51' 37.179"	2.39	2.39	49.54	31-03-23	SUTS-155
143	Tarno a**	Nehas Liah Bing Village	1° 6' 44.809"	116° 52' 41.633"	0.95	0.95	19.67	31-03-23	SUTS-156
	Tarno b**	Nehas Liah Bing Village	1° 6' 43.154"	116° 52' 44.143"	0.50	0.50	10.94		
144	Tarmi**	Nehas Liah Bing Village	1° 5' 45.985"	116° 51' 52.197"	1.52	1.52	40.58	31-03-23	SUTS-157
145	Wahyudi**	Nehas Liah Bing Village	1° 6' 46.762"	116° 51' 44.342"	0.50	0.50	10.94	31-03-23	SUTS-158
146	Wiyono a**	Nehas Liah Bing Village	1° 5' 38.394"	116° 51' 20.375"	2.01	2.01	39.55	31-03-23	SUTS-159
	Wiyono b**	Nehas Liah Bing Village	1° 5' 39.448"	116° 51' 16.158"	0.80	0.80	15.87		
147	Yanto Al Romi a***	Nehas Liah Bing Village	1° 5' 23.059"	116° 51' 20.748"	3.50	3.50	79.73	31-03-23	SUTS-160
	Yanto Al Romi b**	Nehas Liah Bing Village	1° 6' 0.216"	116° 52' 36.009"	1.95	1.95	42.10		
148	Yudi Kurniawan**	Nehas Liah Bing Village	1° 5' 37.825"	116° 51' 15.069"	1.06	1.06	19.58	31-03-23	SUTS-161
149	Yuliansyah a***	Nehas Liah Bing Village	1° 6' 46.339"	116° 51' 51.770"	2.00	2.00	49.75	31-03-23	SUTS-162
	Yuliansyah b**	Nehas Liah Bing Village	1° 6' 51.379"	116° 51' 54.007"	1.20	1.20	30.04		
	Yuliansyah c**	Nehas Liah Bing Village	1° 7' 2.447"	116° 51' 40.263"	0.50	0.50	12.96		
150	Hasmiah***	Muara Wahau Village	1° 6' 42.462"	116° 51' 58.148"	2.03	2.03	40.22	31-03-23	SUTS-165
151	Meang Kuh**	Nehas Liah Bing Village	1° 5' 32.395"	116° 51' 50.290"	3.92	3.92	68.44	31-03-23	SUTS-170

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152	Noor Tiko Maroh a**	Nehas Liah Bing Village	1° 5' 53.571"	116° 52' 36.812"	2.50	2.50	60.09	31-03-23	SUTS-171
	Noor Tiko Maroh b**	Nehas Liah Bing Village	1° 5' 26.734"	116° 52' 8.739"	4.00	4.00	88.57		
153	Rejo**	Nehas Liah Bing Village	1° 7' 38.914"	116° 53' 25.867"	3.82	3.82	85.95	31-03-23	SUTS-176
154	Riyan Nurdaimin**	Nehas Liah Bing Village	1° 6' 22.653"	116° 52' 3.303"	1.01	1.01	26.63	31-03-23	SUTS-177
155	Supiyati. S**	Nehas Liah Bing Village	1° 8' 22.559"	116° 54' 15.165"	8.81	8.81	152.63	31-03-23	SUTS-187
156	Sutikno**	Nehas Liah Bing Village	1° 6' 50.334"	116° 52' 20.069"	4.00	4.00	83.31	31-03-23	SUTS-189
157	Wea Hat Antonius**	Nehas Liah Bing Village	1° 5' 5.954"	116° 52' 27.622"	3.75	3.75	76.47	31-03-23	SUTS-190
TOTAL					486.62	486.62	10,451.02	N/A	N/A
The forecast deduct due to non-conformance No. 2422859-202311-M3							-259.51		
GRAND TOTAL							10,191.51		

Note:

- *Sampled in IAV audit (green)*
- *New members / new plots during ASA1 (blue)*
- *Sampled ASA1 & ETS: ****

Appendix F: List of Abbreviations

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