

**RSPO PRINCIPLE AND CRITERIA  
PUBLIC SUMMARY REPORT**☐ Initial Assessment☒ Annual Surveillance Assessment (2)☐ Recertification Assessment (Choose an item.)☐ Extension of Scope

<b>Client Company Name / Parent Company:</b> <b>First Resource Limited</b>
Client Company / Parent Company Address: APL Tower Central Park, 28th Floor Podomoro City, Jl. Letjend. S. Parman Kav. 28 Grogol Petamburan – Jakarta 11470
Certification Unit: <b>PT Citra Agro Kencana – Citra Agro Kencana Palm Oil Mill</b>  Location of Certification Unit: Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur 75777 Indonesia
Date of Final Report: 17/10/2024

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## Section 1: Scope of the Assessment

1. Company Details			
Parent Company	First Resources Limited		
RSPO Membership Number	1-0047-08-000-00	Membership Approval Date	10/03/2008
Address	APL Tower Central Park, 28 <sup>th</sup> Floor, Podomoro City, Jl. Letjend. S. Parman Kav. 28 Grogol Petamburan – Jakarta Barat, DKI Jakarta 11470		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	PT Citra Agro Kencana – Citra Agro Kencana Palm Oil Mill		
Location / Address	Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur 75777 Indonesia		
Website	<a href="http://www.first-resources.com">http://www.first-resources.com</a>		
Management Representative	Erwan Efendi	E-mail	erwan.efendi@first-resources.com
Telephone	+62-21 2929 8888	Facsimile	+62-21 2929 8878

2. Certification Information			
Certificate Number	RSPO 770776	Certificate Start Date	04/10/2022
Date of First Certification	04/10/2022	Certificate Expiry Date	03/10/2027
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<ul style="list-style-type: none"> <li>Determination of the conformity of the client's management system, or parts of it, with audit criteria.</li> <li>Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements.</li> </ul>		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> Indonesia National Interpretation 2020 of the RSPO P&C 2018		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	60 MT/hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
ISPO 770777	ISPO	BSI Indonesia	03/12/2027

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Citra Agro Kencana POM	Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 28' 20.09" S	115° 35' 36.21" E
Citra Agro Kencana Estate	Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 28' 20.09" S	115° 35' 36.21" E
Borneo Persada Energy Jaya Estate	Desa Mantar, Kecamatan Damai, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 26' 28.50" S	115° 37' 21.80" E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No		<input type="checkbox"/> Yes		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Citra Agro Kencana Estate	5,574.57	4,214.63	1,783.57	11,572.77	48.17
Borneo Persada Energy Jaya Estate	667.98	1,875.39	1,576.54	4,119.91	16.21
<b>Total</b>	<b>6,242.55</b>	<b>6,090.02</b>	<b>3,360.11</b>	<b>15,692.68</b>	<b>39.78</b>
<b>Note:</b> During 2023/2024 there were new additional planting area 159.22 ha in other area consist of 17.37 ha in PT BPEJ and 141.85 ha in PT CAK (conversion of other area within the certified area). However this area excluded from certified area in this assessment due to NC 7.12.2.					

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Citra Agro Kencana Estate	188.03	5,386.54	0	0	5,386.54	188.03
Borneo Persada Energy Jaya Estate	16.57	651.41	0	0	651.41	16.57
<b>Total (ha)</b>	<b>204.60</b>	<b>6,037.95</b>	<b>0</b>	<b>0</b>	<b>6,037.95</b>	<b>204.60</b>
<b>Note:</b> Only Mature area is considered as production area						

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2023 - Sept 2024)	Actual (Jul 2023 – Jun 2024)		Forecast (Oct 2024 - Sept 2025)
		Previous license period (Jul - Sept 2023)	Current license period (Oct 2023 – Jun 2024)	
Citra Agro Kencana Estate	119,629	32,035	78,529	121,741
Borneo Persada Energi Jaya Estate	16,563	4,516	11,473	15,584
Total	136,192	126,553		137,325
Note:				

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2023 - Sept 2024)	Actual (Jul 2023 – Jun 2024)		Forecast (Oct 2024 - Sept 2025)
		Previous license period (Jul - Sept 2023)	Current license period (Oct 2023 – Jun 2024)	
Nil		-	-	
		-	-	
Total		-		
Note: Crop diversion from other certified unit(s) within the same management under FR.				

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2023 - Sept 2024)	Actual (Jul 2023 – Jun 2024)		Forecast (Oct 2024 - Sept 2025)
		Previous license period (Jul - Sept 2023)	Current license period (Oct 2023 – Jun 2024)	
Citra Agro Kencana Plasma	-	8,651	21,672	-
Borneo Persada Energi Jaya Plasma	-	1,136	2,912	-
Borneo Surya Mining Jaya	-	5,380	5,602	-
PT. Maha Karya Bersama	-	11,006	31,147	-

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PT. Borneo Persada Prima Jaya	-	3,377	9,524	-
PT. Marsam Citra Adiperkasa	-	-	2,773	-
PT. Ketapang Hijau Lestari	-	29,706	80,610	-
PT. Borneo Surya Mining Jaya Plasma	-	-	1,189	-
Koperasi Wong Akeh Utama	-	-	1,836	-
Anugrah Jasha Investama	-	-	1,490	-
Koperasi SMR 789	-	-	1,095	-
Koperasi Wejas Imanuel	-	-	231	-
CV. Laszio L	-	-	2,315	-
CV. ARY	-	-	983	-
<b>Total</b>	<b>-</b>	<b>222,635</b>		<b>-</b>

**Note:**

**9A. Monthly Records of Certified and Uncertified FFB Received since the last audit**

No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	July 2023	12,246	18,626	30,872
2	August 2023	12,471	19,486	31,957
3	Sept 2023	11,834	21,144	32,978
4	Oct 2023	12,304	19,908	32,212
5	Nov 2023	12,255	21,546	33,801
6	Dec 2023	10,977	19,932	30,909
7	Jan 2024	9,256	14,823	24,079
8	Feb 2024	8,875	14,278	23,153
9	March 2024	7,965	14,401	22,366
10	April 2024	9,971	16,967	26,938
11	May 2024	9,575	21,000	30,575
12	June 2024	8,824	20,524	29,348
<b>TOTAL</b>		<b>126,553</b>	<b>222,635</b>	<b>349,188</b>

**Note:**

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<b>10. Summary of Certified Tonnage (MT) (not applicable for ISS)</b>			
<b>Estimated last year (Oct 2023 - Sept 2024)</b>	<b>Actual (Jul 2023 – Jun 2024)</b>		<b>Forecast (Oct 2024 - Sept 2025)</b>
	Previous license period (Jul - Sept 2023)	Current license period (Oct 2023 – Jun 2024)	
<b>FFB</b>	<b>FFB</b>		<b>FFB</b>
136,192 mt	36,551 mt	90,002 mt	137,325 mt
	<b>TOTAL</b>	126,553 mt	
<b>CPO (OER: 26.00 %)</b>	<b>CPO (OER: 25.86 %)</b>		<b>CPO (OER: 26.00 %)</b>
35,410 mt	9,564 mt	23,159 mt	35,704 mt
	<b>TOTAL</b>	32,723 mt	
<b>PK (KER: 4.00 %)</b>	<b>PK (KER: 4.16 %)</b>		<b>PK (KER: 4.00 %)</b>
5,448 mt	1,578 mt	3,686 mt	5,493 mt
	<b>TOTAL</b>	5,264 mt	
<b>Note:</b> <i>The OER Forecast of 26.00% refers to material balance of ripe fruit which states that the average OER is 26.00% and KER 4.00%, in addition to the actual of OER Oct 2022 – Aug 2023 was 25.80%.</i>			

<b>10A. Monthly Records of Certified CPO &amp; PK since the last audit</b>			
<b>No.</b>	<b>Month - Year</b>	<b>Certified CPO (MT)</b>	<b>Certified PK (MT)</b>
1	July 2023	3,172	535
2	August 2023	3,297	545
3	Sept 2023	3,095	498
4	Oct 2023	3,235	528
5	Nov 2023	3,188	504
6	Dec 2023	2,818	450
7	Jan 2024	2,318	369
8	Feb 2024	2,352	375
9	March 2024	2,025	327
10	April 2024	2,592	394
11	May 2024	2,442	384
12	June 2024	2,189	355
<b>TOTAL</b>		<b>32,723</b>	<b>5,264</b>
<b>Note:</b>			

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11. Summary of Actual Volume sold					
Current License period (Oct 2023 – June 2024)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	-	-	-	11,238	11,238
PK (MT)	2,730	-	-	-	2,730
Credits	-	-	-	-	-
Previous License period (Jul - Sept 2023)					
CPO (MT)	-	-	-	9,564	9,564
PK (MT)	2,961	-	-	-	2,961
Credits	-	-	-	-	-
<b>Note:</b> Conventional is RSPO certified material but sold as non-RSPO. Volume sold in Jul – Sept 2023 is included previous stock of PK which is announce in palmtrace on Jul – Sept 2023. The volume carry forward was 1,383 MT.					

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1.	PT Citra Agro Kencana - KCP	RSPO_PO1000015250	0	5,691
TOTAL			0	5,691
<b>Note:</b>				

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)
	Nil	-	-	-
TOTAL			-	-
<b>Note:</b>				

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1.	PT CILIANDRA PERKASA	20,802	-
TOTAL		20,802	-
<b>Note:</b>			

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11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
	Nil	-	-
TOTAL			-
Note:			

12. Independent Smallholders Certified Tonnage (MT) / Volume									
	Estimated last year (Oct 2023 - Sept 2024)			Actual (Jul 2023 – Jun 2024)			Forecast (Oct 2024 - Sept 2025)		
Phase	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			N/A			N/A			N/A
IS-CSPO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKE	N/A	N/A		N/A	N/A		N/A	N/A	
CSPK	N/A	N/A		N/A	N/A		N/A	N/A	

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
	N/A					
TOTAL						
Note: 1 mt = 1 credit						

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period ( <b>key in period</b> )							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
Previous License period ( <b>key in period</b> )							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

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

## Section 2: Assessment Process

### Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)  
Suite 29.01 Level 29, The Gardens North Tower,  
Mid Valley City, Lingkaran Syed Putra,  
59200 Kuala Lumpur, Malaysia.  
Tel +60 (3) 9212 9638; Fax +60 (3) 9212 9639  
Representative: Dr. Chaiyaporn Seekao ([Chaiyaporn.Seekao@bsigroup.com](mailto:Chaiyaporn.Seekao@bsigroup.com))  
Website: [www.bsigroup.com](http://www.bsigroup.com)

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

### 2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **9 – 12 July 2024**. 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.

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

The Critical NC close out on-site assessment was conducted on **1 October 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 2020 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

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

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

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

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

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

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

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

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Certification)	Year 2 (ASA1)	Year 3 (ASA2)	Year 4 (ASA3)	Year 5 (ASA4)
Citra Agro Kencana POM	X	X	X	X	X
Citra Agro Kencana Estate	X	X	X	X	X
Borneo Persada Energy Jaya Estate	X	X	X	X	X

**Tentative Date of Next Visit: July 28, 2025 - July 31, 2025**

**Total Number of Mandays: 11 Mandays**

## 2.2 BSI Assessment Team

Name	Role	Competency
Mujinius Jalaraya	Team Leader	<p><b>Education:</b> Holds a Bachelor Degree majoring in Forest Resources Conservation and Ecotourism, Bogor Agricultural University (IPB).</p> <p><b>Work Experience:</b> 6 years working experience in palm oil plantations as SHE Assistant at PT. Astra Agro Lestari Tbk and Sustainability Supervisor at Teladan Prima Group. 8 years working experience as RSPO Auditor / Lead Auditor.</p> <p><b>Training attended:</b> Completed ISO 9001 Lead Auditor course, ISPO Lead Auditor course, Endorsed RSPO P&amp;C Lead Auditor course, Endorsed RSPO SCCS Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 14001 Internal Auditor Training, ISO 45001 Lead Auditor course, OHS Expert Training, SMETA Requirements Training</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b></p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Edy Widodo	Team Member	<p><b>Education:</b> Holds a Bachelor Degree majoring Agricultural Technology from University of Padjadjaran, Bandung.</p>

		<p><b>Work Experience:</b> 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><b>Training attended:</b> Completed ISO 9001 Lead Auditor Course, ISPO endorsed auditor course, Understanding ISO 14001 training, Auditing ISO 14001: 2004 training, Endorsed RSPO Supply Chain Certification Lead Auditor Course, Endorsed RSPO P&amp;C Lead Auditor Course, SMETA Requirements Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation.</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b></p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Eko Prastio Ramadhan	Team Member	<p><b>Education:</b> Holds a Bachelor Degree in Forest Resources Conservation and Ecotourism from Forestry Faculty, Bogor Agricultural University (IPB).</p> <p><b>Work Experience:</b> Over 4 years of working experience in biodiversity officer with Birdlife Indonesia and consultant with PT Inoa Konsultindo. Over 2½ years of working experience in palm oil estate with PT Salim Ivomas Pratama Tbk and Capitol Plantation Group implementing sustainability. Over 4½ years of working experience as RSPO P&amp;C Certification Program Manager and auditor covering standard such as RSPO P&amp;C, RSPO SCCS, ISPO, ISO 9001 and ISO 14001.</p> <p><b>Training attended:</b> Completed ISO 14001:2015 Lead Auditor Course, Endorsed RSPO P&amp;C Lead Auditor Course, Social Impact Assessment Training, Endorsed RSPO SCC Auditor Lead Auditor Course, ISPO Auditor Batch 19 Training, ISO 9001 Lead Auditor Course, Identification of HCV Areas Training, RSPO ISH Standard Training and Endorsed RSPO Refresher Courses.</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b></p> <p><input type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Sansan Suhendar		<p><b>Education:</b> Hold a Bachelor Degree in Forest Product Technology from Forest faculty – Bogor Agricultural University (IPB)</p> <p><b>Working experience:</b> OHS staff at PT. Astra Agro Lestari (PT. Sumber Kharisma Persada and PT. Sari Aditya Loka 1), RSPO and ISPO Auditor at PT. SAI Global Indonesia, RSPO and ISPO Auditor at PT. Mutuagung Lestari, RSPO and ISPO Lead Auditor at PT. SGS Indonesia, RSPO &amp; ISPO Lead Auditor at PT. TUV Rheinland Indonesia and RSPO &amp; ISPO Lead Auditor at PT. BSI - current.</p> <p><b>Training attended:</b> RSPO Lead Auditor Training, ISPO Lead Auditor Training (ISPO Commission), ISO 9001 Lead Auditor Training, ISO 45001 Lead Auditor Training, ISO 14001 Lead Auditor Training, HCV training, GHG</p>

		<p>training, HACCP training, General OHS Expert training and RSPO Lead Auditor Standard 2018 Refreshment Training (2023).</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
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**Accompanying Persons:**

Name	Role
Shikin Rasikon	ASI Assessor
Kishor Kumar	ASI (Technical Expert)

**2.3 Assessment Plan**

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

Date	Time	Subjects	MJ	EW	EP	SS
Monday, 8/07/2024	05.50 – 09.05	Flight Jakarta – Balikpapan (GA560)	√	√	√	√
	12.20 – 13.10	Balikpapan – Melak (Wings Air)	√	√	√	√
	13.30 – 14.30	Break	√	√	√	√
	14.30 – 17.00	Government stakeholder consultation	√	√	√	√
	17.00 – 18.30	Travel from Melak – Audit location	√	√	√	√
Tuesday 9/07/2024	08.00 – 09.00	<b>Opening Meeting</b> <ul style="list-style-type: none"> <li>- Presentation by PT. Citra Agro Kencana, Mill and Estate</li> <li>- Presentation by BSI Indonesia</li> </ul>	√	√	√	√
	09.00 – 12.00	<b>Field Visit to Citra Agro Kencana Estate:</b> <ul style="list-style-type: none"> <li>- Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc.</li> <li>- Agrochemical stores, Fertilizer store, workshops, housing, landfill, clinic, riparian zones, Hazardous Waste, waste management, etc.</li> <li>- Boundaries inspection, worker interviews, social amenities, etc.</li> <li>- Interview workers</li> </ul>	√	√	√	√
	12.00 – 14.00	<b>Break</b>	√	√	√	√

## RSPO P&amp;C Public Summary Report

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Date	Time	Subjects	MJ	EW	EPr	SS
	14.00 – 16.30	<b>Field Visit to Citra Agro Kencana POM:</b> Inspection of processing, warehouse, workshop, mill wastes management, Effluent Ponds, OHS, Environment issues, POME application, workers interview, Supply chain for CPO mill, Review on SEIA documents and records, Document review, etc.	✓		✓	✓
		<b>Stakeholder consultation:</b> Committee Gender, Labor Union, Surrounding community/Village head, NGO		✓		
	16.30 – 17.00	<b>Wash up Meeting</b>	✓	✓	✓	✓
Wednesday 10/07/2024	08.00 – 12.00	<b>Field Visit to PT Borneopersada Energi Jaya Estate:</b> - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. - Agrochemical stores, Fertilizer store, workshops, housing, landfill, clinic, riparian zones, Hazardous Waste, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc. - Interview workers		✓	✓	✓
		<b>Field Visit to Bulking Station PT CAK Sendawar</b> Audit Supply Chain for CPO Mills (RSPO SCCS) including RSPO Market Communication and claim requirements.	✓			
	12.00 – 14.00	<b>Break</b>	✓	✓	✓	✓
	14.00 – 16.30	<b>Document Review for Mill &amp; Estate</b> - Occupational Health and Safety, HCV, Environment Aspect, time bound plan. - Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies. - Best Management Practice for Mill and supply chain for mill. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan. - Audit Supply Chain for CPO Mills (RSPO SCCS)	✓	✓	✓	✓
	16.30 – 17.00	<b>Wash up Meeting</b>	✓	✓	✓	✓

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Date	Time	Subjects	MJ	EW	EPr	SS
Thursday 11/07/2024	08.00 – 12.00	<b>Document Review for Mill &amp; Estate</b> <ul style="list-style-type: none"> <li>- Occupational Health and Safety, HCV, Environment Aspect, time bound plan.</li> <li>- Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies.</li> <li>- Best Management Practice for Mill and supply chain for mill.</li> <li>- Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan.</li> <li>- Audit Supply Chain for CPO Mills (RSPO SCCS)</li> </ul>	✓	✓	✓	✓
	12.00 – 14.00	<b>Break</b>	✓	✓	✓	✓
	14.00 – 16.30	<b>Audit continue for Mill &amp; Estate</b>	✓	✓	✓	✓
	16.30 – 17.00	<b>Wash up Meeting</b>	✓	✓	✓	✓
Friday 12/07/2024	08.00 – 09.00	<b>Audit continue for Mill &amp; Estate</b>	✓	✓	✓	✓
	09.00 – 10.00	<b>Auditor discussion &amp; Report Preparation</b>	✓	✓	✓	✓
	10.00 – 11.00	<b>Closing Meeting</b>	✓	✓	✓	✓

Note: MJ (Mujinius Jalaraya), EW (Edy Widodo), EPr (Eko Prastio Ramadhan), SS (Sansan Suhendar)

## NCR Close Out Assessment Plan

Date	Time	Subjects	MJ
Monday, 30/09/2024	05.50 – 09.05	Flight Jakarta – Balikpapan (GA560)	✓
	12.20 – 13.20	Balikpapan – Melak (Wings Air)	✓
	13.30 – 14.30	Break	✓
	14.30 – Up	Traveling Melak – PT CAK	✓
Tuesday, 01/10/2024	08.00 – 09.00	<b>Opening Meeting</b> <ul style="list-style-type: none"> <li>- Presentation by PT. Citra Agro Kencana, Mill and Estate</li> <li>- Presentation by BSI Indonesia</li> </ul>	✓

**RSPO P&C Public Summary Report****Revision 15 (Nov 2023)**

Date	Time	Subjects	MJ
	09.00 - 12.00	<b>Field Visit to Citra Agro Kencana Estate/POM, Document Verification and Interview for RSPO</b> <ul style="list-style-type: none"> <li>- NC #2393708-202309-N1 indicator 3.4.2 (upgrading to Major NC)</li> <li>- NC #2521611-202407-M1 indicator 3.6.1</li> <li>- NC #2521611-202407-M2 indicator 3.6.2</li> <li>- NC #2521611-202407-M3 indicator 6.7.3</li> <li>- NC #2521611-202407-M4 indicator 6.2.2</li> <li>- NC #2521611-202407-M5 indicator 6.2.3</li> <li>- NC #2521611-202407-M6 indicator 6.6.1</li> <li>- NC #2521611-202407-M7 indicator 6.1.5</li> <li>- NC #2521611-202407-M8 indicator 6.3.1</li> <li>- NC #2521611-202407-M9 indicator 7.2.10</li> <li>- NC #2521611-202407-M10 indicator 7.12.2</li> </ul>	√
	12.00 – 14.00	<b>Break</b>	√
	14.00 – 16.30	<b>Audit continue for document verification, field visit and interview</b>	√
	16.30 – 17.00	<b>Closing Meeting</b>	

*Note: MJ (Mujinius Jalaraya)*

## Section 3: Assessment Findings

### 3.1 Multiple Management Units and Time Bound Plan

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

	<ul style="list-style-type: none"> <li>Notwithstanding, while proceeding with the certification process, First Resources is required to meet the 2<sup>nd</sup> (Approval of compensation concept note by the Compensation Panel) and 3<sup>rd</sup> (Approval of Remediation and Compensation Plan by the Compensation Panel) milestones no later than 6 months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership.”</li> <li>RSPO issued another suspension to First Resources Limited certification process from March 2019 and lifted in February 2020 due an RSPO Complaint for PT. Limpah Sejahtera. (Letter form RSPO – Chairperson of the RSPO Complaints Panel, dated 17 February 2020, subject: Re-Complaints Panel’s Decision on the Request for the lifting of the Suspension of the Certification Process of PT Limpah Sejahtera and all uncertified management unit).</li> <li>On 18 November 2023 RSPO approved revised Time Bound Plan of First Resources Limited. The targets for 100% certified is 2026.</li> </ul>	
<p>Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available.</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.</p>	<p>New acquisition PT Tribhakti Sari Mas, Recently, the acquisition process still in progress. <a href="https://detakindonesia.co.id/read/detail/10596/first-resources-belum-bisa-kuasai-17600-ha-kebun-sawit-pt-tbs/3">https://detakindonesia.co.id/read/detail/10596/first-resources-belum-bisa-kuasai-17600-ha-kebun-sawit-pt-tbs/3</a></p> <p>Furthermore, it should be noted that the takeover of PT. TBS is carried out through a public auction for the execution of mortgage rights owned by the bank, so a transition process is needed.</p> <p>The parent company demonstrates willingness to move forward and certifying the new acquisition within 3 years.</p>	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	First Resources Limited demonstrate latest timebound plan changes to RSPO Secretariat in 20 Nov 2023, FR Ltd has received the email form RSPO Secretary, the statement is: Based on internal discussion and agreement, RSPO Secretariat agree to approve the revised the time bound plan for First Resources to certify all of its management units beyond the period of 5 years after membership, and based on the new planned year of certification as per attached until 2026.	Complied
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required.	There is changes in the First Resources Limited’s timebound plan. First Resources Limited	Complied

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Is this consistent with the ACOP reporting?	demonstrate latest timebound plan changes to RSPO Secretariat in 20 November 2023, accordance to isolated lapses of Management Unit under FR Group. Any case that happens are because of RaCP, LUCA and legal entity. First Resources Limited submitted ACOP 2023 Report on May 2024. The report has reviewed for the consistency.	
Have there been any isolated lapses in implementation of the plan? If yes a <b>Minor</b> non-compliance shall be raised	Previously First Resources Limited submitted the latest timebound plan changes to RSPO Secretariat on 7 October 2021. Based on the revised timebound plan, RSPO P&C certification of PT.Limpah Sejahtera, PT. Panca Surya Agrindo, PT Swadaya Mukti Prakarsa – was planned in 2021 and missed. First Resources provides explanation: a. RSPO Complaints Panel issued letter to First Resources Limited, 11 March 2019 – RSPO Complaints Panel is putting suspension on First Resources Limited’s subsidiaries, PT. Limpah Sejahtera and suspension of further certification processes of all other uncertified management units. b. RSPO Complaints Panel issued letter to First Resources Limited, 17 February 2020 – RSPO Complaints Panel is lifting suspension on First Resources Limited’s subsidiaries, PT. Limpah Sejahtera and lifting suspension of certification processes of all other uncertified management units. c. COVID-19 pandemic starting from early 2020, cannot perform onsite audit. Yes, there is isolated lapse identified previously but it has been solved especially from 18 November 2023 which RSPO approved revised Time Bound Plan of First Resources Limited. The targets for 100% certified is 2026.	Complied
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a <b>Major</b> non-compliance shall be raised	No, there was no fundamental failure such as unable to justify delay in planning the assessment. The parent company demonstrates willingness to move forward and certifying the subsidiaries.	Complied
<b>Un-Certified Units or Holdings</b>		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	BSI noted there was a violation against RSPO P&C 7.12 in First Resources Limited’s subsidiary. It was issued with liability under RSPO Remediation and Compensation Procedure. First Resources demonstrate a letter from RSPO Complaint Panel in April 2018:	Complied

	<p>"The Complaints Panel notes that First Resources has accepted the liability calculation by the Compensation Panel, and thereby have met the 1<sup>st</sup> milestone by completing the Land Use Change Analysis (LUCA).</p> <p>Accordingly, the Complaints Panel determines that the suspension related to the certification of the other management units of First Resources, aside from PT Limpah Sejahtera, is lifted. First Resources may proceed with their certification process.</p> <p>Notwithstanding, while proceeding with the certification process, First Resources is required to meet the 2nd (Approval of compensation concept note by the Compensation Panel) and 3rd (Approval of Remediation and Compensation Plan by the Compensation Panel) milestones, no later than 6 months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership."</p> <p>Update Concept note for PT Limpah Sejahtera:</p> <ul style="list-style-type: none"> <li>- Advisory Note has been endorsed – RSPO decided that FR continue oil palm plantation activities according to BMP for Peat Vol. 1</li> <li>- The (revised) RaCP Concept Note has been aligned according to Advisory Note and RSPO BMP Vol 1. The Concept Note and has been submitted to RSPO Compensation Panel for review, while the company preparing the Compensation Plan.</li> <li>- 22 Jul 2022: There have been a few issues raised by the Compensation Panel with regard to the content of the concept note, and the company is to address the concerns in the revised concept note.</li> <li>- 17 Sep 2022: All issues have been addressed and the revised concept note has been resubmitted. Now waiting review result and/or approval for Concept Note from RSPO.</li> <li>- 2 Mei 2023: Initial submission of RaCP proposal to RSPO</li> <li>- 9 Aug 2023: PT Limpah Sejahtera has fulfilled all pre-review requirements from the RSPO secretariat.</li> <li>- Jan 13, 2024 : The submission, Annex 8 Remediation and Compensation Plan PT Limpah Sejahtera, has obtained Satisfactory evaluation results, and therefore, the RaCP process for PT Limpah Sejahtera is now completed.</li> </ul>	
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	<p>- Jan 17, 2024 : Annex 8 Remediation and Compensation Plan PT Limbah Sejahtera, has obtained Satisfactory evaluation results, and therefore, the RaCP process for PT Limbah Sejahtera is now completed.</p> <p>BSI noted First Resources Limited demonstrates commitment to comply with RSPO prerequisites prior to continuing with RSPO P&amp;C certification process.</p>	
Any new plantings since January 1 <sup>st</sup> 2010 shall comply with the RSPO New Plantings Procedure.	First Resources Limited demonstrate effort to comply with RSPO requirements for New Planting Procedures, for new plantings since 1 January 2010. Sample seen: PT. Mitra Karya Sentosa in June 2014; PT. Ketapang Agro Lestari in 2012 (TUV Nord); PT. Borneo Persada Energy Jaya in 2012 (TUV Nord); PT Umekah Sari Pratama in 2023 (Mutu Agung); Mitra Karya Sentosa in 2023 (Mutu Agung).	Complied
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	<p>There was no land conflict noted, based on audit team verification to RSPO Case Tracker, RSPO RaCP Tracker, Social Media and Internet browsing.</p> <p>Audit team checked the RSPO RaCP Tracker to confirm for any land conflicts/liabilities.</p> <p>Audit team found RSPO RaCP Tracker (update 12 July 2024) stating First Resources Limited has 6 Management Units with Potential Liability; 5 LUCA submitted; 2 LUCA review completed; 4 Concept Note Required; 1 Concept Note Submitted; 1 Concept Note Approved; 1 Compensation Plan Submitted; 1 Compensation Plan Endorsed; 5 Remediation Plan Required; 0 Remediation Plan Submitted; 0 Remediation Plan Approved.</p> <p>First Resources Limited indicating they have submitted the LUCA, responded to LUCA review and submitting Concept Note (where liability identified). The 5 Management Units:</p> <p>PT. Borneo Surya Mining Jaya: LUCA review completed; no compensation &amp; remediation required. PT. Limbah Sejahtera: LUCA review completed; Concept Note submitted; PT. Gerbang Sawit Indah: LUCA submitted and under review process. <b>PT. Panca Surya Agrindo: LUCA submitted and has been approved in Dec 2023.</b> PT. Swadaya Mukti Prakarsa: LUCA submitted and under review process.</p>	Complied
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	<p>Based on review upon internal audit report from uncertified management unit and checked the RSPO website, there is a labour issue with PT Swadaya Mukti Prakarsa:</p> <p><a href="#">Case: GR-023876 (site.com)</a></p>	Complied

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	<p>Here's the progress :</p> <ul style="list-style-type: none"> <li>- In May 2024, the RSPO received a complaint addressed to PT Swadaya Mukti Prakarsa. On June 7, 2024, the Secretariat informed that the Complaints Panel had decided to formally accept the complaint.</li> <li>- In response, the company took action by verifying the allegations internally and, on June 28, 2024, sent an official letter to the RSPO addressing the allegations from the complainant. The company is committed to resolving this complaint through constructive dialogue, in accordance with Section 5.7 of the Complaints and Appeals Procedure (2017). To facilitate this process, the company proposes to conduct bilateral engagement with the complainant.</li> <li>- The company await further guidance from RSPO.</li> </ul>																												
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	<p>Based on review upon internal audit report from uncertified management unit and checked the RSPO website, there is any legal issue</p> <p><a href="#">Case: GR-016433 (site.com)</a></p> <p>Here's the progress :</p> <ul style="list-style-type: none"> <li>- The complaint was received RSPO on 14 April 2021, and being tracked on RSPO case tracker</li> <li>- The company consistently provides updates and clarifications concerning The Gecko article, which referenced similar allegations submitted to the RSPO by Stakeholder 1: <ul style="list-style-type: none"> <li>▪ <a href="#">February 2021</a></li> <li>▪ <a href="#">November 2023</a></li> <li>▪ <a href="#">March 2024</a></li> <li>▪ <a href="#">April 2024</a></li> </ul> </li> </ul> <p>In May 2024, an independent investigator has been appointed by the RSPO, and the investigation is now underway.</p>	Complied																											
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	<p>Based on review upon internal audit report (December 2023) from uncertified management unit of :</p> <table border="1"> <thead> <tr> <th>No</th><th>Name of Company</th><th>Date of Audit</th></tr> </thead> <tbody> <tr> <td>1</td><td>PT Swadaya Mukti Prakarsa</td><td>19 Dec 2023</td></tr> <tr> <td>2</td><td>PT Umekah Sari Pratama</td><td>23 Dec 2023</td></tr> <tr> <td>3</td><td>PT Mitra Karya Sentosa 1</td><td>12 Dec 2023</td></tr> <tr> <td>4</td><td>PT Mitra Karya Sentosa 2</td><td>20 Dec 2023</td></tr> <tr> <td>5</td><td>PT Pulau Tiga Lestari Jaya</td><td>15 Dec 2023</td></tr> <tr> <td>6</td><td>PT Borneo Ketapang Permai</td><td>13 Dec 2023</td></tr> <tr> <td>7</td><td>PT Falcon Agri Persada</td><td>22 Dec 2023</td></tr> <tr> <td>8</td><td>PT Maha Karya Bersama</td><td>19 Dec 2023</td></tr> </tbody> </table>	No	Name of Company	Date of Audit	1	PT Swadaya Mukti Prakarsa	19 Dec 2023	2	PT Umekah Sari Pratama	23 Dec 2023	3	PT Mitra Karya Sentosa 1	12 Dec 2023	4	PT Mitra Karya Sentosa 2	20 Dec 2023	5	PT Pulau Tiga Lestari Jaya	15 Dec 2023	6	PT Borneo Ketapang Permai	13 Dec 2023	7	PT Falcon Agri Persada	22 Dec 2023	8	PT Maha Karya Bersama	19 Dec 2023	Complied
No	Name of Company	Date of Audit																											
1	PT Swadaya Mukti Prakarsa	19 Dec 2023																											
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8	PT Maha Karya Bersama	19 Dec 2023																											

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	9	PT Pancasurya Agrindo	19 Dec 2023		
	10	PT Muriniwood Indah Industry	18 Dec 2023		
	11	PT Ciliandra Perkasa	18 Dec 2023		
	12	PT Subur Arum Makmur 2	22 Dec 2023		
	13	PT Perdana Intisawit Perkasa 2	20 Dec 2023		
	14	PT Meridan Sejatisurya Plantation - BA	19 Dec 2023		
	15	PT Priatama Riau	21 Dec 2023		
	16	PT Setia Agro Mandiri	19 Dec 2023		
	17	PT Surya Dumai Agrindo	22 Dec 2023		
	18	PT Gerbang Sawit Indah	21 Dec 2023		
	19	PT Indogreen Jaya Abadi	20 Dec 2023		
	20	PT Setia Agrindo Lestari	21 Dec 2023		
	21	PT Citra Palma Kencana	22 Dec 2023		
	22	PT Karya Tama Bakti Mulia	19 Dec 2023		
	23	PT Bumi Sawit Perkasa	21 Dec 2023		
	According to the internal audit report, company has stated the positive assurance: there is no legal noncompliance/ RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12.				
	Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other two (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail are as above.				
	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?				
	Based on review upon internal audit report (December 2023) from uncertified management unit concluded no 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.				
	Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other two (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail are as above.				
	Complied				

Have there been any stakeholder (including NGO) consultation conducted?	Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision.	Complied
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### 3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	PT Citra Agro Kencana – Citra Agro Kencana POM has scheme smallholders. During ASA2 which is after one year of mill's initial certification, minor NC has been raised.	Minor non-compliance

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**Approved Time Bound Plan**

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

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PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA ESTATE	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	2,467.00	Certified	2022	-	
PT CILIANDRA PERKASA	CILIANDRA PERKASA POM	KECAMATAN SALO, KABUPATEN KAMPAR, PROPINSI RIAU	-	Not Certified	-	2025	Waiting for HGU completion
PT CILIANDRA PERKASA	CILIANDRA PERKASA ESTATE	KECAMATAN SALO, KABUPATEN KAMPAR, PROPINSI RIAU	3,787.00	Not Certified	-	2025	Waiting for HGU completion
PT CILIANDRA PERKASA	KARYA TAMA BAKTI MULIA ESTATE	KECAMATAN KOTO KAMPAR HULU, KABUPATEN KAMPAR, PROPINSI RIAU	2,008.38	Not Certified	-	2026	
PT PANCASURYA AGRINDO	PANCASURYA AGRINDO POM	KECAMATAN KEPENUHAN HULU, KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2024	
PT PANCASURYA AGRINDO	PANCASURYA AGRINDO ESTATE	KECAMATAN KEPENUHAN HULU, KABUPATEN ROKAN HULU, PROPINSI RIAU	12,364.73	Not Certified	-	2024	
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA 2 POM	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2025	Pending LUCA review process
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA 2 ESTATE	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	3,370.00	Not Certified	-	2025	Pending LUCA review process
PT PERDANA INTISAWIT PERKASA	GERBANG SAWIT INDAH	KECAMATAN BONAI DARUSSALAM, KABUPATEN ROKAN HULU, PROPINSI RIAU	5,776.00	Not Certified	-	2025	
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR 2 POM	KECAMATAN KUNTO DARUSSALAM , KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2025	Pending LUCA review process
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR 2 ESTATE	KECAMATAN KUNTO DARUSSALAM , KABUPATEN ROKAN HULU, PROPINSI RIAU	8,731.20	Not Certified	-	2025	Pending LUCA review process
PT MURINIWOOD INDAH INDUSTRY	MURINIWOOD INDAH INDUSTRY POM	KECAMATAN MANDAU, KABUPATEN BENGKALIS, PROPINSI RIAU	-	Not Certified	-	2024	
PT MURINIWOOD INDAH INDUSTRY	MURINIWOOD INDAH INDUSTRY ESTATE	KECAMATAN MANDAU, KABUPATEN BENGKALIS, PROPINSI RIAU	7,886.00	Not Certified	-	2024	

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PT MERIDAN SEJATISURYA PLANTATION	MERIDAN SEJATISURYA PLANTATION BANGSAL ACEH POM	KECAMATAN SUNGAI SEMBILAN, KOTAMADYA DUMAI, PROPINSI RIAU	-	Not Certified	-	2024	
PT MERIDAN SEJATISURYA PLANTATION	PRIATAMA RIAU ESTATE	KECAMATAN RUPAT, KABUPATEN BENGKALIS, PROPINSI RIAU	4,520.55	Not Certified	-	2024	
PT SURYA DUMAI AGRINDO	SURYA DUMAI AGRINDO POM	KECAMATAN BUKIT BATU, KABUPATEN BENGKALIS, PROPINSI RIAU	6,872.00	Not Certified	-	2025	
PT SURYA DUMAI AGRINDO	SURYA DUMAI AGRINDO ESTATE	KECAMATAN BUKIT BATU, KABUPATEN BENGKALIS, PROPINSI RIAU	6,872.00	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO MANDIRI POM	KECAMATAN TEMPULING, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	-	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO MANDIRI ESTATE	KECAMATAN TEMPULING, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	6,726.70	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	CITRA PALMA KENCANA ESTATE	KECAMATAN GAUNG ANAK SERKA, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	3,442.43	Not Certified	-	2026	
PT SETIA AGRINDO MANDIRI	INDOGREEN JAYA ABADI	KECAMATAN CONCONG, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	9,549.96	Not Certified	-	2026	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO LESTARI ESTATE	KECAMATAN GAUNG, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	2,391.01	Not Certified	-	2026	
PT LIMPAH SEJAHTERA	LIMPAH SEJAHTERA POM	KECAMATAN SUNGAI MELAYU RAYAK, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Certified	-	2023	
PT LIMPAH SEJAHTERA	LIMPAH SEJAHTERA ESTATE	KECAMATAN SUNGAI MELAYU RAYAK, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	19,503.46	Certified	-	2023	
PT UMEKAH SARIPRATAMA	UMEKAH SARIPRATAMA POM	KECAMATAN MANIS MATA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2024	

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PT UMEKAH SARIPRATAMA	UMEKAH SARIPRATAMA ESTATE	KECAMATAN MANIS MATA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	16,517.50	Not Certified	-	2024	Just completed the NPP process in September 2023
PT UMEKAH SARIPRATAMA	FALCON AGRI PERSADA ESTATE	KECAMATAN JELAI HULU, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	15,902.90	Not Certified	-	2024	
PT SWADAYA MUKTI PRAKARSA	SWADAYA MUKTIPRAKARSA POM	KECAMATAN SUNGAI LAUR, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2025	Pending LUCA review process
PT SWADAYA MUKTI PRAKARSA	SWADAYA MUKTIPRAKARSA ESTATE	KECAMATAN SUNGAI LAUR, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	12,949.09	Not Certified	-	2025	Pending LUCA review process
PT SWADAYA MUKTI PRAKARSA	MITRA KARYA SENTOSA 2 ESTATE	KECAMATAN SIMPANG DUA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	12,548.53	Not Certified	-	2025	Supply Based of Swadaya Mukti Prakarsa POM
PT MITRA KARYA SENTOSA	MITRA KARYA SENTOSA POM	KECAMATAN NOYAN, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2024	Just completed the NPP process in September 2023
PT MITRA KARYA SENTOSA	MITRA KARYA SENTOSA ESTATE	KECAMATAN NOYAN, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	9,688.91	Not Certified	-	2024	Just completed the NPP process in September 2023
PT MITRA KARYA SENTOSA	BORNEO KETAPANG PERMAI ESTATE	KECAMATAN BEDUWAI, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	10,660.18	Not Certified	-	2025	
PT MITRA KARYA SENTOSA	PULAU TIGA LESTARI JAYA ESTATE	KECAMATAN KAPUAS, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	7,283.66	Not Certified	-	2025	
PT KETAPANG AGRO LESTARI	KETAPANG AGRO LESTARI POM	KECAMATAN SILUQ NGURAI, KABUPATEN KUTAI BARAT, PROVINSI KALIMANTAN TIMUR	-	Certified	2022	-	
PT KETAPANG AGRO LESTARI	KETAPANG AGRO LESTARI ESTATE	KECAMATAN SILUQ NGURAI, KABUPATEN KUTAI BARAT, PROVINSI KALIMANTAN TIMUR	7,340.03	Certified	2022	-	

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PT KETAPANG AGRO LESTARI	BORNEO SURYA MINING JAYA ESTATE	KECAMATAN JEMPANG, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	4,345.19	Certified	2023	-	
PT CITRA AGRO KENCANA	CITRA AGRO KENCANA POM	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	-	Certified	2022	-	
PT CITRA AGRO KENCANA	CITRA AGRO KENCANA ESTATE	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	14,643.27	Certified	2022	-	
PT CITRA AGRO KENCANA	MAHA KARYA BERSAMA ESTATE	KECAMATAN MUARA PAHU, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	11,222.00	Not Certified	-	2026	
PT CITRA AGRO KENCANA	BORNEO PERSADA ENERGY JAYA ESTATE	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	5,171.60	Certified	2022	-	

**Note:** Revised TBP approved by RSPO on 18 November 2023

### 3.3 Details of Nonconformities

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

During this Assessment there were eleven (11) Critical; two (2) Minor nonconformities and one (1) Opportunity For Improvement raised. The PT Citra Agro Kencana Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

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

Non-conformity			
NCR Ref #	2521611-202407-M1	Issued Date	12/07/2024
Due Date	11/10/2024	Closure Date	01/10/2024
Indicator & Category (Critical / Minor)	3.6.1 Critical		
Statement of Nonconformity:	The implementation of identifying hazards and potential risks as well as implementing risk mitigation in the field has not been carried out effectively.		
Requirement Reference:	(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.		
Objective Evidence:	<ul style="list-style-type: none"> <li>- The company has a Hazard Source Identification, Risk Assessment and Control document which has been updated on January 10 - 11 2024. Based on the results of field observations, it is known that there is loose picking work activity, however it is not listed in the HIRADC document.</li> <li>- Based on field observations and interviews with a sample of PT CAK fertilizer workers (afd 2 Block E24), it is known that they were only provide cloth gloves and did not use rubber gloves according to HIRADC.</li> <li>- During the mill site visit, it was found that when the security guard &amp; tank driver checked the CPO tank in the weighing/dispatch area, they were not wearing a safety harness/body harness.</li> <li>- PT CAK and PT BPEJ spraying workers transport using Dump Trucks which are transported together with pesticides and knapsacks and do not consider OHS risks.</li> <li>- The drainage ditch in the mill area where the guest route passes is not provided with a safety cover/bridge.</li> <li>- The condition of the slippery floor in the sterilizer station area was not given a OHS warning regarding the danger of slippery.</li> <li>- PT CAK plantation agrochemical warehouse workers use cloth masks and not special masks to ward off toxic particles.</li> </ul>		
Corrections:	<ul style="list-style-type: none"> <li>• OHS PIC complete HIRADC for loose-leaf picking work, TUS car operations, CPO tank checks.</li> <li>• Field Estate Assistant provides rubber gloves PPE to PT CAK Fertilizer Workers (afd 2 Block E24) according to HIRADC.</li> </ul>		

	<ul style="list-style-type: none"> <li>• Provide body harnesses for work at heights&gt; 2m; Security and CPO tank drivers wear body harnesses when checking CPO tanks.</li> <li>• Mill Assistant completes safety facilities/bridges in every washing/drainage ditch passed by the guest path.</li> <li>• Mill Assistant installs warning signs in slippery areas and areas with high potential for danger and ensures regular cleaning of the area.</li> <li>• KTU (head of administration) ensures that chemical warehouse officers have received PPE according to applicable provisions and provides PPE stored in boxes in the agrochemical warehouse</li> </ul>
<b>Root Cause Analysis:</b>	<p>The operational team does not yet understand the identification and control of potential hazards for work in the field and the PIC K3 does not monitor the results of the risk analysis sufficiently.</p>
<b>Corrective Actions:</b>	<ul style="list-style-type: none"> <li>• OHS PIC together with plantation and mill operations routinely monitor risk control in the field monthly for all activities in the plantation and PKS</li> <li>• OHS PIC updates and periodically renews the HIRADC document according to needs in the field at least once a year or if there are changes.</li> <li>• The company procures, provides and monitors PPE in accordance with PPE standard procedures.</li> <li>• The company ensures that high-risk areas in Mill have warning boards and are monitored every 3 months.</li> <li>• OHS awareness for management and workers annually.</li> </ul>
<b>Assessment Conclusion:</b>	<ul style="list-style-type: none"> <li>• PT CAK – BPEJ has review the HIRADC document and complete the HIRADC for loose-fruit picking work, TUS car operation and CPO tank checking operation. Latest update on 5 August 2024. HIRADC document available in "FR.OSH.PO3-1/1-0/01-08-2011" for PT CAK Estate, PT CAK Mill and PT BPEJ. Company has identify the potential risk, probability, impact and risk level as well as risk control determination for activity of loose-fruit picking work, TUS car operation and CPO tank checking operation.</li> <li>• PT CAK – BPEJ has identify the workers who has not receive the appropriate PPE including fertilizer workers. PPE has been provide by PT CAK – BPEJ to the workers according to HIRADC. PT CAK - BPEJ has been provide the rubber gloves PPE to Fertilizer Workers. Evidence of PPE provision and handover available in "Berita Acara Serah terima Alat Pelindung Diri (APD)". Sample seen on rubber gloves PPE provision dated 5 September 2024 to 14 fertilizer workers.</li> <li>• Company has provide the body harness for CPO tank checking operation, there are 2 body harness provided in security pos (incoming CPO tank checking by security) and in dispatch station (for operator/driver checking during CPO/PKO filling process). Field visit to PT CAK mill can be demonstrated that body harness usage during CPO tank operation has been implemented.</li> <li>• PT CAK Mill has complete safety facilities/bridges in every washing/drainage ditch passed by the guest path. Crossing guest path bridges is made using sturdy iron plates. During field visit to PT CAK mill it was found that the guest path that passes through the ditch has been fitted with an iron plate cover so it is safe to pass through.</li> </ul>

	<ul style="list-style-type: none"> <li>PT CAK mill has installs warning signs in slippery areas and areas with high potential for danger and ensures regular cleaning of the area. Evidence of warning signs placement was sighted during field visit to PT CAK Mill.</li> <li>PT CAK – BPEJ has identify the workers who has not receive the appropriate PPE including agrochemical warehouse officer. PPE has been provide by PT CAK – BPEJ to the workers according to HIRADC. PT CAK - BPEJ has been provide the special masks (respiratory masker) to ward off toxic particles PPE to agrochemical warehouse officer. Evidence of PPE provision and handover available in "Berita Acara Serah terima Alat Pelindung Diri (APD)". Sample seen on rubber gloves PPE provision dated 30 September 2024 to agrochemical warehouse officer.</li> <li>PT CAK – BPEJ has conducted the regular monitoring of risk control in the field for all activities in the plantation and mill. Monitoring result record in "Checklist Inspeksi Umum". Latest monitoring period September has been conducted by PIC OHS on 16 September 2024.</li> <li>PT CAK – BPEJ has review the HIRADC document for all activites in estate and mill operation including supporting activities. HIRADC document available in "FR.OSH.PO3-1/1-0/01-08-2011" for PT CAK Estate, PT CAK Mill and PT BPEJ. Company has identify the potential risk, probability, impact and risk level as well as risk control determination for all activities. Latest update HIRADC document on 5 August 2024.</li> <li>PT CAK – BPEJ has conduct the socialization of identification and control of potential hazards for work to operational team. Socialization conducted on 10 – 12 August in PT CAK and PT BPEJ. Evidence of socialization can be shown in the minutes of socialization and attendance list. During interveiw with operational team confirmed that they have aware and understand the potential risk identification and control for the working activities in the field.</li> <li>PT CAK – BPEJ has conducted the monitoring to ensure the high-risk areas in mill have warning sign/boards. Lates monitoring conducted on August 2024. During field visit to mill area it was noted that he warning sign/boards are available accordingly.</li> <li>PT CAK – BPEJ has programe the OHS awareness annually as documented in "Program Kerja Penerapan Sistem Manajemen Keselamatan Dan Kesehatan Kerja PT CAK – BPEJ 2024". Latest awareness and socialization to management and workers conducted on 10 – 12 August in PT CAK and PT BPEJ. Minutes of socialization and attendance list of awareness was sighted during audit.</li> </ul> <p>Based on above evidence, the NC Closed on 01/10/2024.</p>
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Non-conformity			
NCR Ref #	2521611-202407-M2	Issued Date	12/07/2024
Due Date	11/10/2024	Closure Date	01/10/2024
Indicator & Category (Critical / Minor)	3.6.2 Critical		

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<b>Statement of Nonconformity:</b>	The effectiveness of the implementation of the H&S Plan program is not consistently implemented and monitored.
<b>Requirement Reference:</b>	(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.
<b>Objective Evidence:</b>	<ul style="list-style-type: none"> <li>- The company has an SOP for Monitoring Employee Health Checks FR.OSH.P21 dated September 1 2011. The procedure stated that the health check consists of an initial health check carried out for prospective employees before being accepted to work at the company by the company doctor or the company's referral doctor, examination periodic health care carried out for high-risk employees once a year, carried out by company doctors and the Hyperkes Center, and special health checks carried out as a follow-up to the results of periodic health checks. Based on field observations and interviews with a sample of workers (PT CAK Mill and Estate and BPEJ Estate), information was obtained that they had never attended a regular health check (annually).</li> <li>- There are 2 mill workers on duty in the Power House (Engine Room) who do not yet have an SIO for Power House Operators - Pesawat Tenaga dan produksi (on behalf Joshua Martin and Joshua Samosir). This is not in accordance with Minister of Manpower Regulation 38 of 2016 concerning Occupational Safety and Health for Power and Production Operator.</li> <li>- Field observations to mill found that the kernel operator (1 person) and boiler operator (1 person) did not use earplugs in high noise areas.</li> <li>- Based on interviews with a sample of PT CAK pesticide spray workers (afd 3 block H20) and PT CAK fertilization workers (afd 2 block E24) revealed that they kept their PPE in their respective homes and not in the place provided by the company in the PPE storage for pesticide workers.</li> <li>- The use of PPE for PT CAK (afd 3 block H20), PT BPEJ (Afd 1 block G25) sprayed trousers was not carried out correctly and there is the potential for pesticide spillage or flow into the boots.</li> </ul>
<b>Corrections:</b>	<ul style="list-style-type: none"> <li>- OHS PIC identifies and schedules pesticide workers who have not undergone MCU to undergo MCU</li> <li>- OHS PIC prepares plans and realization of OHS License training for production workers approved by management and proof of OHS license registration from PJK3.</li> <li>- OHS PIC conducts awareness socialization to Plantation Managers, assistant departments, foremen, maintenance employees (spray and fertilizer) regarding the storage mechanism for PPE and work tools.</li> </ul>
<b>Root Cause Analysis:</b>	The OHS PIC does not routinely monitor and evaluate the implementation of the OHS program that has been planned and adjusted to the needs in the field.
<b>Corrective Actions:</b>	<ul style="list-style-type: none"> <li>- OHS PIC conducted monitoring and evaluation of the implementation of the OHS program that has been implemented in the field monthly.</li> <li>- OHS PIC shows the identification report documents of the types of work that must have a OHS License/Competency and training plans for employees who must have a license according to their respective types of work.</li> </ul>

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	- OHS PIC monitors SIO (OHS licence) for Mill operators.
<b>Assessment Conclusion:</b>	<ul style="list-style-type: none"> <li>PT CAK – BPEJ has identify the pesticide workers who have not undergone MCU. Company has conducted the MCU for pesticide operator including fertilizer workers and agrochemical warehouse officer on 15 – 16 August and 8 September 2024. MCU for pesticide operator, fertilizer workers and agrochemical warehouse officer are including: cholinesterase check and spirometri. MCU conducted by laboratory Klinik Utama Permata Husada – Melak, Kutai Barat Regency. Report and result of MCU are available and has been informed to the related workers. There are 175 workers of PT CAK and 19 workers of PT BPEJ according to MCU report.</li> <li>Regular general annual health check has been programmed by PT CAK BPEJ and conducted on Sept – Nov 2024. General annual health check for workers conducted by company doctor and paramedic. Annual health check result on Sept 2024 are available and was sighted during audit.</li> <li>PT CAK – BPEJ has register the operator Genset in the license training. The licence training of Genset operator conducted by licenced PJK3 PT Laden Safety Mandiri on 9 – 12 September 2024. According to statement letter No. 313.456/LPK.M/VIII/2024 dated 12 August 2024 there are 6 operator genset who has follow and passed the training namely: Yosua Parninton Samosir, Josua Martin Luter Situmorang, Chayono, Haafizhkaafa Romadhoni, Ripki Maolana and Cipta Hafids Maulana. The operator licence is still under process of issuance my Minister of manpower and transmigration according to statement letter from PT Laden Safety Mandiri No: 16403-16405/LPK.M-SKE/IX/2024 dated 12 Sept 2024.</li> <li>PT CAK Mil has conducted the socialization and awareness of PPE usage for mill operator on 13 August 2024. Minutes of socialization and awareness was sighted during audit. During field visit to PT CAK Mill and interview with the sample workers it was found that they have aware regarding the safety rules and the important of PPE usage during working according to risk analysis.</li> <li>OHS PIC PT CAK and PT BPEJ has conducts awareness socialization to Plantation Managers, assistant departments, foremen, maintenance employees (spray and fertilizer) regarding the storage mechanism for PPE and work tools. Socialization conducted on 10 – 12 August in PT CAK and PT BPEJ. Evidence of socialization can be shown in the minutes of socialization and attendance list. During interview with operational team including spraying workers and fertilizer workers confirmed that they have aware and understand the PPE storage mechanism and do not bring the PPE to their home.</li> <li>OHS PIC has conducted monitoring and evaluation of the implementation of the OHS program that has been implemented in the field monthly. Monitoring result record in "Checklist Inspeksi Umum". Latest monitoring period September has been conducted by PIC OHS on 16 September 2024.</li> <li>OHS PIC has develop the identification report documents of the types of work that must have a OHS License/Competency and training plans for employees who must have a license according to their respective types of work. Identification report documented in "Daftar Lisensi K3 PT Citra Agro Kencana" updated Sept 2024, there were licenced operator that has been pass the OHS training conducted by licenced PJK3, consist of: 1 licenced operator boiler, 3</li> </ul>

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	<p>licenced genset operator, 2 licenced operator sterilizer, 1 licenced operator loader, 1 licenced welder and 1 licenced paramedic (midwife). Training plan has been develop for dump truck operator as present in "Daftar Kebutuhan Pemenuhan SIO PT Citra Agro Kencana 2024", there are 10 operator dumptruck planed to be obtained the licence on 2025 – 2027.</p> <ul style="list-style-type: none"> <li>OHS PIC has monitors SIO (OHS licence) for Mill operators and estate operator who has obtained the licence or SIO to ensure the validity of SIO. Monitoring document are available in "Daftar Lisensi K3 PT Citra Agro Kencana" updated Sept 2024 as explain above.</li> </ul> <p>Based on above evidence, the NC is Closed on 01/10/2024.</p>
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Non-conformity			
NCR Ref #	2521611-202407-M3	Issued Date	12/07/2024
Due Date	11/10/2024	Closure Date	01/10/2024
Indicator & Category (Critical / Minor)	6.7.3 Critical		
Statement of Nonconformity:	The appropriate use of PPE is not consistently applied and companies do not consistently provide Personal Protective Equipment for workers free of charge.		
Requirement Reference:	(C) Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		
Objective Evidence:	<p>Based on field observations and interviews with sample workers in PT CAK and BPEJ Estate and CAK Mill, the following evidence was found:</p> <ul style="list-style-type: none"> <li>One PT CAK spray worker bought his own PPE shoes because the PPE provided by the company was damaged and there were no replacements.</li> <li>Based on interviews with a sample of fertilizer workers PT CAK (Afd 2 Blok E24), most of them bought their own boots and were not provided by the company.</li> <li>One PT BPEJ spray worker bought his own PPE boot shoes because the PPE provided by the company was damaged and there were no replacements.</li> <li>PT CAK agrochemical warehouse workers wear cloth masks and not special masks to ward off poison/chemical.</li> <li>During a field visit to the Mill area, it was found that 4 people had entered the mill area without being equipped with PPE.</li> </ul>		
Corrections:	<ul style="list-style-type: none"> <li>OHS PIC identifies employee PPE needs according to the type of work and provides PPE to employees according to the type of work risk</li> <li>Repairs the fence in the factory area so that not just anyone enters the factory area.</li> </ul>		

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<b>Root Cause Analysis:</b>	OHS PIC and Operations team have not carried out periodic monitoring of the use, condition of PPE and the need for PPE for employees in the field.
<b>Corrective Actions:</b>	<ul style="list-style-type: none"> <li>- The company provides and replaces PPE in accordance with the PPE SOP that has been approved by management .</li> <li>- The Mill team ensures that guests wear appropriate PPE by providing a stock of Mill guest PPE at the security post.</li> </ul>
<b>Assessment Conclusion:</b>	<ul style="list-style-type: none"> <li>• PT CAK – BPEJ has identifies employee PPE needs according to the type of work and record in "Rekap sensus APD CAK" and "Sensus APD PT BPEJ". PT CAK – BPEJ has made the purchase order for PPE needed as record in "Permintaan pembelian Barang" dated 12 August 2024. Evidence of PPE purchase approval and realization was sighted during audit. PT CAK – BPEJ has provide the PPE and handover to respective workers. Evidence of PPE provision and handover available in "Berita Acara Serah terima Alat Pelindung Diri (APD)". Sample seen for PPE provision of fertilizer workers PT CAK Afd 2 (Rubber boots) on 5 Sept 2024, there are 13 rubber boots provide by PT CAK and receive by workers; PPE provision for spray workers PT BPEJ dated 30 Sept 2024, there are 9 rubber boots provide for spray workers. PPE handover signed by respective workers who receive the PPE.</li> <li>• PT CAK - BPEJ has been provide the special masks (respiratory masker) to ward off toxic particles PPE to agrochemical warehouse officer. Evidence of PPE provision and handover available in "Berita Acara Serah terima Alat Pelindung Diri (APD)". Sample seen on rubber gloves PPE provision dated 30 September 2024 to agrochemical warehouse officer.</li> <li>• PT CAK mill has repairs the fence in the factory area so that not just anyone enters the factory area. During field visit to mill area it was found that the fence has well installed and no one can enter to the mill area except the authorized person or interested parties and must follow the provisions of company regulations, particularly safety regulation.</li> <li>• PT CAK – BPEJ has provides and replaces PPE in accordance with the PPE SOP that has been approved by management. PPE inventory and provision was sighted during audit as record in "Rekap sensus APD CAK" and "Sensus APD PT BPEJ". Company also has made the PPE provision schedule according to risk analysis and procedure of PPE provision PR.FR.COP.OPA.APD dated 21 Dec 2022.</li> <li>• PT CAK Mill has ensures that guests wear appropriate PPE by providing a stock of Mill guest PPE at the security post. PT CAK mill has provide the safety shoes and safety helmet in security post as record in "Berita Acara Serah Terima Barang APD" dated 3 Sept 2024, safety shoes provided 10 pairs, safety helmet 10 ea. During field visit and interview with security confirmed that all guest enter to the mill shall be use appropriate PPE (safety shoes and safety helmet).</li> </ul> <p>Based on above evidence, the NC is Closed on 01/10/2024.</p>

Non-conformity			
NCR Ref #	2521611-202407-M4	Issued Date	12/07/2024

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<b>Due Date</b>	11/10/2024	<b>Closure Date</b>	01/10/2024
<b>Indicator &amp; Category (Critical / Minor)</b>	6.2.2 Critical		
<b>Statement of Nonconformity:</b>	Based on the results of interviews with a sample of workers, it is known that some workers did not receive a copy of their employment contract and did not understand the details of wage/premium payments.		
<b>Requirement Reference:</b>	(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed.		
<b>Objective Evidence:</b>	<ul style="list-style-type: none"> <li>- Based on interviews with a sample workers of harvesters PT CAK and BPEJ (16 people), sprayers (10 people), fertilizer workers PT CAK (6 people), it was stated that the workers did not receive a copy of the Work Agreement document which had been signed by both parties (Workers and Management) . In the employment agreement it is stated in Article 6 [letter e] that: "The agreement was made consciously or without any intention of any party and was made in 2 (two) copies, each to be kept by both parties". Based on Law no. 13 of 2003, article 54 paragraph (3): b) "Employment agreements as referred to in paragraph (1) are made at least twice, which have the same legal force, and employees/laborers and entrepreneurs each get 1 employment agreement".</li> <li>- Based on an interview with the Bipartite Representative (Mr. Rico), the Company Regulations for the 2024 – 2026 period (issued in May 2024) have not been socialized to all PT CAK and PT BPEJ workers.</li> <li>- Based on interviews with a sample workers PT CAK and PT BPEJ (8 people), it was stated that they did not understand the basic premium calculation.</li> <li>- Based on interviews with a sample of PT CAK fertilizer workers, it was stated that they did not understand the basic premium calculation.</li> <li>- Based on interviews with a sample of PT CAK and PT BPEJ loosefruit picker (8 people), it was stated that they did not understand the calculation of premiums on a loosefruit basis.</li> </ul>		
<b>Corrections:</b>	<ul style="list-style-type: none"> <li>- Personalia dept. provides and gives copies of work agreement contracts to employees</li> <li>- Personalia dept. conducts socialization regarding Company Regulations, including premiums to employees</li> </ul>		
<b>Root Cause Analysis:</b>	<ul style="list-style-type: none"> <li>- Personalia dept. and HRD have not conducted socialization regarding Company Regulations and employee premium systems that apply according to company provisions.</li> <li>- Personalia dept. and HRD are not yet effective in providing copies of contracts to the employees concerned.</li> </ul>		
<b>Corrective Actions:</b>	<ul style="list-style-type: none"> <li>- Personalia dept., KTU and HRD socialize the procedure for implementing work agreements to the Assistant Division, Personnel and Clerk Division periodically at least annually.</li> </ul>		

	- The Assistant Division puts up a banner related to the realization of premiums and their calculations at the employee roll call location.
<b>Assessment Conclusion:</b>	<ul style="list-style-type: none"> <li>Personalia dept. has provides and gives copies of work agreement contracts to all employees. Evidence of contract copies handover were evident as record in contract/SPK register book "Logbook Tanda Terima SPK". During interview with sample workers in the field, it was confirmed that they all have receive the copy of contract and understand the work contract agreement content.</li> <li>Personalia dept. with sustainability team has conduct the socialization regarding Company Regulations, including premiums to employees on 10 – 12 August 2024 in PT CAK and PT BPEJ. Evidence of socialization are record in "Laporan pelatihan/Sosialisasi". Minutes of socialization and attendance list are available. During interview with sampled workers it was confirmed that they have aware and understand the company regulation and premiums mechanism and calculation (based on yheir type of works).</li> <li>Personalia dept., KTU and HRD has a programe to socialize the procedure for implementing work agreements to the Assistant Division, Personnel and Clerk Division annually as present in "Program Kerja HRD-2024 PT Citra Agro Kencana". Latest socialization conducted on 10 – 12 August 2024. Next socialization 2025 will be conducted on August 2025.</li> <li>The Assistant Division puts up a banner/white board related to the realization of premiums and their calculations as per "Monitoring Pendapatan Karyawan Panen" at the employee roll call location. During field visit to PT CAK and BPEJ estate it was found that he banner/white board related to the realization of premiums and their calculations has install and place in the muster morning field area and updated regulalry each month.</li> </ul> <p>Based on above evidence, the NC is Closed on 01/10/2024.</p>

Non-conformity			
<b>NCR Ref #</b>	2521611-202407-M5	<b>Issued Date</b>	12/07/2024
<b>Due Date</b>	11/10/2024	<b>Closure Date</b>	01/10/2024
<b>Indicator &amp; Category (Critical / Minor)</b>	6.2.3 Critical		
<b>Statement of Nonconformity:</b>	There is no evidence that the company has complied with the provisions of labor regulations requirement regarding termination of employment.		
<b>Requirement Reference:</b>	(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements.		
<b>Objective Evidence:</b>	Based on document verification and interviews with stakeholders (Disnaker), it is known that there were 37 PT CAK workers who had their employment terminated in September 2020 and were in the industrial relations process at Disnaker but there has been no settlement of compensation payments made by the company.		

<b>Corrections:</b>	HRD makes efforts to resolve industrial relations disputes with authorized agencies and shows evidence of progress in resolving industrial relations disputes in accordance with procedures/statutory regulations.
<b>Root Cause Analysis:</b>	There has been no agreement between workers and the company regarding the employment dispute until the hearing on July 15, 2024.
<b>Corrective Actions:</b>	HRD monitors the resolution of employment disputes at PT CAK in accordance with existing regulatory provisions and has a documented resolution mechanism.
<b>Assessment Conclusion:</b>	<p>HRD PT CAK-BPEJ has shown and explain the chronology of 37 workers termination since 2020. According to chronolgy explanation noted that:</p> <p>There were 23 workers who were considered not to have followed the company's regulations regarding the Covid-19 protocol where the 23 workers had participated in activities outside the company (a trade union demonstration in Samarinda on August 24, 2020) and after returning to the plantation on August 26 and undergoing a medical examination on August 27, 2020 they experienced coughing and sore throats with a body temperature of 37 - 38 degrees Celsius so they were instructed to self-isolate and take a swab test. The workers did not want to accept the rules that were conveyed and decided it was better to be dismissed (stop working) and asked for the remaining current salary and a certificate of BPJS withdrawal.</p> <p>The plantation manager gave the workers a request and the workers left the plantation and there were 14 other workers who also left because they followed the invitation of other workers. The workers then reported to the management of the West Kutai Regency and East Kalimantan Province Trade Union (SPN). On September 2, 2020, the management of the Trade Union (SPN) together with the workers came to the PT CAK office in Balikpapan and held negotiations with the HRD team, and the workers demanded compensation of 938 million rupiah but the company did not agree because company dit not terminate the workers and asking the workers to back work after self isolation and swab test however the workers refused it.</p> <p>11 Sept 2020 Manpower office Kalimantan Timur called both parties to negotiate in mediation by a mediator and the mediator issued a recommendation for the company to terminate the employment relationship and pay compensation of IDR 322,650,900 to 37 workers.</p> <p>21 Sept 2020 the company responded to the recommendation issued by the Manpower office Kalimantan Timur: refusing to terminate employment and continuing to hope that workers can return to work after undergoing health protocols and refusing to pay compensation to workers because they had never terminated employment.</p> <p>May 30, 2024 workers (represented by the national trade union/SPN) filed a lawsuit for termination of employment at the industrial relations court at the Samarinda District Court.</p>

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	<p>On June 10, 2024 - July 29, 2024, an industrial relations court hearing was held and on August 5 2024, a decision was issued on the results of the hearing as per "Putusan Nomor 35/Pdt.Sus-PHI/2024/PN Smr" with the conclusion that the company must pay compensation of IDR 940,040,000 for 33 workers.</p> <p>HRD PT CAK has issued the commitment letter as per "Komitmen Penyelesaian Masalah 37 orang pekerja" dated 13 August 2024 which is stated that company commit to resolve the issue related to dispute problem of 37 workers. PT CAK will submit to and comply with legal decisions that have become final and binding or an agreement between both parties if one day there is a common view in resolving this problem.</p> <p>HRD PT CAK-BPEJ has monitor the resolution of employment disputes at PT CAK in accordance with existing regulatory provisions and has documented the resolution process.</p> <p>Based on above evidence, the NC is Closed on 01/10/2024.</p>
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Non-conformity			
<b>NCR Ref #</b>	2521611-202407-M6	<b>Issued Date</b>	12/07/2024
<b>Due Date</b>	11/10/2024	<b>Closure Date</b>	01/10/2024
<b>Indicator &amp; Category (Critical / Minor)</b>	6.6.1 Critical		
<b>Statement of Nonconformity:</b>	Based on interviews with a sample of workers (AKAD-antar kerja antar daerah), it was confirmed that there was retention of personal identity documents (KTP and KK) by the company for the workers.		
<b>Requirement Reference:</b>	(C) All work is voluntary and the following are prohibited: <ul style="list-style-type: none"> <li>• Retention of identity documents or passports;</li> <li>• Payment of recruitment fees;</li> <li>• Contract substitution without worker's consent</li> <li>• Involuntary overtime;</li> <li>• Lack of freedom of workers to resign</li> <li>• Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement</li> <li>• Debt bondage</li> <li>• Withholding of wages</li> </ul>		
<b>Objective Evidence:</b>	- Based on interviews with KHT contract workers (15 workers - harvesting, spraying, fertilizer, brondol) who were recruited from outside the province (Banjarnegara Regency) in July 2023, it is known that ID/KTP and KK documents are detained by the company for up to 2 years.		

	- Based on interviews with spray and harvest foreman contract workers (2 people) who were recruited from outside the province (Banjarnegara Regency) in January 2024, it is known that their Izasah was detained by the company for up to 2 years.
<b>Corrections:</b>	Improving the work system and employee work contracts and HRD shows evidence that there is no longer any retention of identity documents from daily workers or foremen kept by the company.
<b>Root Cause Analysis:</b>	The ineffective implementation of the agreement format applicable at PT CAK and PT BPEJ, several employees who had signed the work agreement contract resigned unilaterally before the work contract ended.
<b>Corrective Actions:</b>	HRD socializes the latest workforce recruitment procedures to KTU, Personalia dept., Afdeling Assistants and workers/employees; and ensures there is no more ID retention
<b>Assessment Conclusion:</b>	<ul style="list-style-type: none"> <li>HRD has issued the circular letter or Memo No. 113/INT-MEMO/FR-HR/VII/2024 dated 07 August 2024. The circular letter stated that the company provides guaranteed access to the use of ID Card or certificate anytime when needed for employees (AKAD employees). For ID and certificate that are deposited with the Company, if they are damaged or lost during the deposit period, the company will guarantee that they will be taken care of. The company guarantees that the ID card or certificate entrusted to the company will not be used for any purpose except for employee administrative purposes such as BPJS and taxes.</li> <li>Workers (AKAD workers) itself has made the statement letter that the employees consciously and without coercion voluntarily entrust their ID cards and certificates to be stored safely by the company to avoid the risk of loss or damage and will be retrieved whenever necessary. Statement letter was sighted during audit and signed by employee. The ID Card is store to the company within maximum 2 years. During interview with sampled workers of AKAD it was confirmed that they have aware and voluntarily entrust their ID cards or certificates to be stored safely by the company and there is no issue or prohibition if they will take an ID card for their needs.</li> <li>PT CAK – BPEJ has a procedure of workforce recruitment FR.CHR.R&amp;S.002 dated 1 Nov 2012, the procedure has been socialize to KTU, Personalia dept., Afdeling Assistants and workers/employees. Socialization conducted on 10 – 12 August 2024. Minutes of socialization and attendance list are available and sighted during audit. Interview with sampled workers confirmed that they have aware regarding the employee work contracts and recruitment procedure.</li> </ul> <p>Based on above evidence, the NC is Closed on 01/10/2024.</p>

Non-conformity			
<b>NCR Ref #</b>	2521611-202407-M7	<b>Issued Date</b>	12/07/2024
<b>Due Date</b>	11/10/2024	<b>Closure Date</b>	

<b>Indicator &amp; Category (Critical / Minor)</b>	6.1.5 Critical
<b>Statement of Nonconformity:</b>	A Gender Committee organization has been formed but has not effectively raised awareness, identified and resolved gender-related issues.
<b>Requirement Reference:</b>	(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.
<b>Objective Evidence:</b>	<p>Based on interviews with the Gender committee at PT CAK and PT BPEJ, it is known that:</p> <ul style="list-style-type: none"> <li>- The Gender Committee does not understand the mechanisms for handling issues against female workers, including harassment and violence against women.</li> <li>- There are cases of harassment against female workers in 2024, but there are no records of investigations and analysis of the causes of the harassment, only that the perpetrators of the harassment have had their employment terminated by the company.</li> <li>- Based on interviews with a sample of PT CAK and BPEJ workers (20 people) who were relatively new (1 year), most of them did not know about the existence of a gender committee and mechanisms for handling gender-related issues.</li> </ul>
<b>Corrections:</b>	<ul style="list-style-type: none"> <li>- HRD socializes the tasks, functions and work instructions related to the gender committee to the Gender Committee Management/official at PT CAK and PT BPEJ</li> <li>- The company shows evidence of recording the resolution of cases included in the gender committee complaints</li> <li>- HRD together with KTU and Personalial socializes the gender committee function to employees/workers.</li> </ul>
<b>Root Cause Analysis:</b>	The company has not yet provided coaching and management for the gender committee that has been formed.
<b>Corrective Actions:</b>	<ul style="list-style-type: none"> <li>- KTU (administration head), personalia and HRD conduct periodic socialization and coaching to the Gender Committee administrators each semester.</li> <li>- The Gender Committee administrators and KTU conduct periodic monitoring and evaluation of the work programs carried out every 6 months</li> <li>- KTU together with the gender committee administrators conduct routine coordination every 3 months to discuss issues related to the gender committee.</li> </ul>
<b>Assessment Conclusion:</b>	<ul style="list-style-type: none"> <li>• HRD has socialize the tasks, functions and work instructions related to the gender committee to the Gender Committee Management/official at PT CAK and PT BPEJ. Socialization and training conducted on 1 August 2024 at PT CAK and 2 August at PT BPEJ. Minutes of socialization and attendance list are available and was sighted during audit. Interview with gender committee PT CAK and PT BPEJ during audit confirmed that they have aware regarding the tasks, functions and work instructions related to the gender committee.</li> <li>• PT CAK has shown the evidence of recording the resolution of cases included in the gender committee complaints as record in "Resume Penyelesaian Kasus Dugaan Pelecehan Seksual" dated 20 October 2023. The case of sexual</li> </ul>

	<p>harrasment issue was occur on 17 October 2023. The investigation process and resolving of sexual harrasment cases has been carried out by the gender committee with the company and is explained in the resume document. During verification process and investigation there is no termination conducted by company to the perpetrators of the harrasment, however the perpetrators was resign unilaterally without notice to PT CAK.</p> <ul style="list-style-type: none"> <li>• HRD together with KTU and Personalia has socializes the gender committee function to employees/workers. Socialization conducted on 10 – 12 August 2024 to workers. Minutes of socialization and attendance list are available and was sighted during audit. Interview with sample workers confirmed that they have aware regarding the existence of gender committee and the mechanism for submitting complaints or problems related to gender issues to the gender committee.</li> <li>• HRD PT CAK has develop the program for socialization and coaching to the Gender Committee administrators each semester as present in "Program Kerja HRD-2024 PT Citra Agro Kencana".</li> <li>• Gender Committee administrators has develop the work program as present in "Program Kerja Komite Gender Tahun 2024". work program including: socialization on reproduction health, gender equality, meeting committe gender with company and toddler health socialization. Monitoring of Gender committee work program was done by regular meeting of committee gender to discuss the work program realization and evaluation; evidence of work program monitoring present in "Laporan program Kerja Komite gender" dated 2 September 2024.</li> <li>• KTU with the gender committee administrators has conduct routine coordination and to be planed every 3 months to discuss issues related to the gender committee. Latest coordination meeting conducted on 2 September 2024, record of meeting are available.</li> </ul> <p>Based on above evidence, the NC is Closed on 01/10/2024.</p>
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Non-conformity			
<b>NCR Ref #</b>	2521611-202407-M8	<b>Issued Date</b>	12/07/2024
<b>Due Date</b>	11/10/2024	<b>Closure Date</b>	01/10/2024
<b>Indicator &amp; Category (Critical / Minor)</b>	6.3.1 Critical		
<b>Statement of Nonconformity:</b>	Based on interviews with a sample of workers, it is known that some workers are not aware of the existence of the Bipartite LKS as a communication forum that bridges the aspirations of employees with the company.		
<b>Requirement Reference:</b>	(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.		
<b>Objective Evidence:</b>	- Based on interviews with several samples of workers (16 workers) during the audit at PT CAK and PT BPEJ, they did not know about the existence of the Bipartite LKS.		

	<ul style="list-style-type: none"> <li>- PT CAK and BPEJ have formed a Bipartite LKS as a communication forum that bridges the aspirations of employees and the company to create harmonious industrial relations.</li> <li>- PT BPEJ has made changes to the Bipartite LKS organizational structure in May 2024 but has not yet been approved by the Manpower Office.</li> </ul>
<b>Corrections:</b>	<ul style="list-style-type: none"> <li>- HRD together with KTU conduct socialization regarding LKS Bipartite to employees</li> <li>- HRD registers the latest LKS Bipartite structure for PT BPEJ to the Manpower Office.</li> </ul>
<b>Root Cause Analysis:</b>	HRD has not yet conducted socialization regarding the Bipartite LKS to all employees.
<b>Corrective Actions:</b>	<ul style="list-style-type: none"> <li>- HRD creates programs and monitors routine socialization related to LKS Bipartite to all employees every semester.</li> <li>- HRD conducts consultations and communications within LKS Bipartite periodically every 3 months.</li> </ul>
<b>Assessment Conclusion:</b>	<ul style="list-style-type: none"> <li>• HRD together with KTU has conduct socialization regarding LKS Bipartite to employees. Socialization conducted on on 10 – 12 August 2024 to workers. Minutes of socialization and attendance list are available and was sighted during audit. Interview with sample workers confirmed that they have aware regarding the existence of LKS Bipartite and the finction of LKS Bipartite as a communication forum that bridges employee aspirations towards the company. Workers are aware regarding hte LKS Bipartite structure both in PT CAK and PT BPEJ.</li> <li>• HRD has register the LKS Bipartite structure for PT CAK and PT BPEJ to the Manpower Office Kutai Barat Regency. Below are the approval and registration of LKS Bipartite at the Manpower Office Kutai Barat Regency: <ol style="list-style-type: none"> <li>1. Surat keputusan Kepla Dinas Tenaga Kerja dan Transmigrasi Kabupaten Kutai Barat NomorL 500.15.12/2.017/DTKT-BHI/IX/2024 Tentang Pencatatan Lembaga kerjasama Bipartit PT Citra Agro Kencana” dated 12 September 2024.</li> <li>2. Surat keputusan Kepla Dinas Tenaga Kerja dan Transmigrasi Kabupaten Kutai Barat NomorL 500.15.12/2.009/DTKT-BHI/IX/2024 Tentang Pencatatan Lembaga kerjasama Bipartit PT Borneo Persada Energy Jaya” dated 12 September 2024.</li> </ol> </li> <li>• HRD creates programs and monitors routine socialization related to LKS Bipartite to all employees every semester as present in “Program Kerja LKS Bipartit PT CAK – PT BPEJ” period 2024/2025.</li> <li>• HRD and LKS Bipartite has develop the work program to conducts consultations and communications within LKS Bipartite periodically every 3 months as present in “Program Kerja LKS Bipartit PT CAK – PT BPEJ” period 2024/2025.</li> <li>• Minutes of communication between LKS Bipartite and company 2024 are available. Latest coordination, consultation and comunication/meeting of LKS</li> </ul>

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	<p>Bipartite conducted on 3 Sept 2024 Minutes of meeting are available. Meeting was discussed about all issue related to employment.</p> <p>Based on above evidence, the NC is Closed on 01/10/2024.</p>
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Non-conformity			
<b>NCR Ref #</b>	2521611-202407-M9	<b>Issued Date</b>	12/07/2024
<b>Due Date</b>	11/10/2024	<b>Closure Date</b>	01/10/2024
<b>Indicator &amp; Category (Critical / Minor)</b>	7.2.10 Critical		
<b>Statement of Nonconformity:</b>	There are several pesticide operators who have not undergone specific annual medical surveillance regularly.		
<b>Requirement Reference:</b>	(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		
<b>Objective Evidence:</b>	<ul style="list-style-type: none"> <li>- Based on interviews with a sample of PT CAK pesticide operator workers (7 people), there were 3 workers who had not received regular special health checks.</li> <li>- Based on interviews with PT BPEJ pesticide (sprayer) operator workers, there were 3 workers who had not received a special health examination.</li> </ul>		
<b>Corrections:</b>	OHS PIC identifies and schedules pesticide workers who have not undergone MCU to undergo MCU		
<b>Root Cause Analysis:</b>	Lack of monitoring regarding the implementation of health tests/medical examination for spray workers		
<b>Corrective Actions:</b>	OHS PIC carries out monitoring and evaluation of OHS work programs, including special health check-up work programs for employees every 6 months.		
<b>Assessment Conclusion:</b>	<ul style="list-style-type: none"> <li>• OHS PIC PT CAK - BPEJ has schedules pesticide workers who have not undergone MCU to undergo MCU. Company has conducted the MCU for pesticide operator including fertilizer workers and agrochemical warehouse officer on 15 – 16 August and 8 September 2024. MCU for pesticide operator, fertilizer workers and agrochemical warehouse officer are including: cholinesterase check and spirometri. MCU conducted by laboratory Klinik Utama Permata Husada – Melak, Kutai Barat Regency. Report and result of MCU are available and has been informed to the related workers. There are 175 workers of PT CAK and 19 workers of PT BPEJ according to MCU report. Regular MCU for spray workers and fertilizer including agrochemical warehouse officer has been programmed by PT CAK – BPEJ and planed to be conducted in May and December 2024. MCU programe present in "Program Kerja penerapan Sistem Manajemen K3" PT CAK – BPEJ year 2024.</li> <li>• OHS PIC PT CAK – BPEJ has carries out monitoring and evaluation of OHS work programs every 6 months as present in "Program Kerja penerapan Sistem Manajemen K3" PT CAK – BPEJ year 2024. Latest MCU for pesticide operator including fertilizer workers and agrochemical warehouse officer has been conducted on 15 – 16 August and 8 September 2024.</li> </ul>		

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	Based on above evidence, the NC is Closed on 01/10/2024.
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Non-conformity			
NCR Ref #	2521611-202407-M10	Issued Date	12/07/2024
Due Date	11/10/2024	Closure Date	01/10/2024
Indicator & Category (Critical / Minor)	7.12.2 Critical		
Statement of Nonconformity:	Based on field observations, it is known that there are new land clearing carried out in 2023 & 2024 but it does not follow the Annex 5 scenario regarding interpretation 7.12.2		
Requirement Reference:	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows:</p> <p>7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO-approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p> <p>7.12.2 b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the latest HCSA Toolkit and HCV-HCSA Assessment Manual that is applicable at the time of the assessment. This includes stakeholder consultation and take into account wider landscape- level consideration.</p> <p>Annex 5</p>		
Objective Evidence:	<ul style="list-style-type: none"> <li>- During field verification to Block C31 Citra Agro Kencana Estate and documents verification, it was noted that there is a new planting conducted on 2023 in PT CAK 134.33 ha and 2024 7.52 ha.</li> <li>- During field verification to Block BPEJ Estate and documents verification, it was noted that there is a new planting conducted on 2023 in PT BPEJ 17.37 ha.</li> <li>- There is no Land Use Risk Identification carried out before land clearing conducted.</li> <li>- There is no evidence that HCS has been conducted on 2015 by Atta Marie has been submitted to HCSA and review by HCSA.</li> </ul>		
Corrections:	The company submitted the HCS report prepared in 2015 to the HCSA and prepared the LURI for new land clearing.		
Root Cause Analysis:	The company does not yet understand the implementation of annex 5 in indicator 7.12.2 regarding land clearing in certified areas. Since company has conducted HCV assessment in 2012 and HCS in 2015.		
Corrective Actions:	<ul style="list-style-type: none"> <li>- Socialization and awareness by sustainability dept. regarding the implementation of annex 5 in indicator 7.12.2 regarding land clearing in certified areas.</li> <li>- The company ensures that new land clearing must be accompanied by a Land Use Risk Identification (LURI) report</li> </ul>		
Assessment Conclusion:	It was noted that company has conducted HCV assesement in March 2012 and HCS in March – August 2015 by independent consultant. HCV area and HCS area has been determined and mapped by company. HCV area identify within HGU of PT CAK was 269.38 ha, in PT BPEJ was 95.09 ha and HCS area in PT CAK was		

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	<p>3,945.25 ha and in PT BPEJ was 1,780.30 ha. HCV and HCS area has been mapped by company and determined as no go area which cannot be planted by company. In 2023 and 2024 there was a new planting development in other area within HGU which is outside the HCV and HCS area.</p> <p>PT CAK has submit the email to HCSA on 21 August 2024 regarding the request of HCS report quality review. HCS approach quality assurance has been reply the email on 21 August 2024 to provide more information by company. HCSA Quality assurance also noted: According to RSPO P&amp;C Annex 5, in new plantations and in existing uncertified units, land clearing after 15 November 2018 where HCV assessment conducted, but not yet submitted to ALS before 15 November 2018, new combined HCV-HCS required. Currently PT CAK – BPEJ has develop the plan to new of HCV-HCS combined, dated 20 Sept 2025.</p> <p>For above reason due to insufficient time to complete the new of HCV-HCS combined, company decide to exclude the area of new planting on 2023/2024 from the certification area. There are 141.85 ha of planting area in PT CAK and 17.37 ha in PT BPEJ which is planting in year 2023/2024 and excluded from the certified area.</p> <p>Currently PT CAK – BPEJ is hold all the new planting until the HCV-HCSA combined are completed.</p> <p>PT CAK – BPEJ sustainability team has conduct the socialization on 28 August 2024 to operational team regarding the implementation of annex 5 in indicator 7.12.2 regarding land clearing in certified areas. Currently the new development are on old until the HCV-HCSA combined are completed. So that company decide to exclude the area of new planting on 2023/2024 from the certification area. There are 141.85 ha of planting area in PT CAK and 17.37 ha in PT BPEJ which is planting in year 2023/2024 and excluded from the certified area.</p> <p>Based on above evidence, the NC is Closed on 01/10/2024.</p>
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Non-conformity			
NCR Ref #	2393708-202309-N1	Issued Date	12/07/2024
Due Date	11/10/2024	Closure Date	01/10/2024
Indicator & Category (Critical / Minor)	3.4.2 minor recurrent NC upgrade to Major		
Statement of Nonconformity:	The RKL RPL monitoring report has not been carried out according to the monitoring matrix that has been determined and evidence of monitoring of stakeholder participation is not available in the report.		
Requirement Reference:	For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.		
Objective Evidence:	Social and environmental management and monitoring plans are available in the RKL (Environmental Management Plan) and RPL (Environmental Monitoring Plan) documents as well as recommendations for social management and monitoring according to the SIA documents.		

	<p>The company has monitored “public perceptions” through questionnaires every year. Monitoring of community perceptions was carried out on 25-26 August 2023 at Muara Nyahing Village and Lumpat Dahuq Village. The community perception questionnaire can be displayed and well documented in the Social Impact Monitoring Report.</p> <p>However, based on the RKL and RPL matrices, it is known that the frequency of monitoring of social aspects related to “community perception” is carried out per semester or every 6 months. In fact, monitoring of social aspects (public perception) is carried out every year (once a year) in conjunction with Social Impact Monitoring. Furthermore, stakeholder participation evidence are not available in the RKL RPL document.</p>
<b>Corrections:</b>	<ul style="list-style-type: none"> <li>- The Environmental PIC monitors community perceptions according to the representation of villages and layers of society using a sampling method from 5 affected villages with representation of layers of society.</li> <li>- The Environmental PIC makes improvements and revisions to existing RKL RPL reports.</li> </ul>
<b>Root Cause Analysis:</b>	<p>Company understanding that the operational activities of PT CAK and BPEJ are currently only focused on 3 villages and do not overlap with the other 2 villages, so monitoring is only carried out in 3 villages.</p>
<b>Corrective Actions:</b>	<ul style="list-style-type: none"> <li>- The Environmental PIC conducts community perception sampling according to the RKL RPL matrix (5 affected villages according to stakeholder representation) including Muara Bomboy Village, Damai Seberang Village, Lumpat Dahuq Village, Mantar Village (Damai District) and Muara Begai Village (Muara Lawa Regency).</li> <li>- The Environmental PIC ensures that the results of monitoring community perception in the 5 affected villages are included in the RKL-RPL report.</li> </ul>
<b>Assessment Conclusion:</b>	<ul style="list-style-type: none"> <li>• PIC environmental PT CAK – BPEJ has conducted the monitoring of community perception on 12 – 14 August 2024 and 26 - 29 September 2024 to surrounding village: <ul style="list-style-type: none"> <li>- Kampung Mantar Village</li> <li>- Kampung Lumpat dahuq</li> <li>- Kampung Muara Begai</li> <li>- Kampung Sempatan</li> <li>- Kampung Muara Tokong</li> <li>- Kampung Muara Nyahing</li> <li>- Kampung Muara Bomboy</li> <li>- Kampung Damai Seberang</li> </ul> </li> <li>• Evidence verified: “Berita Acara PT Citra Agro Kencana” dated 12 – 16 August 2024, Kampung Lumpat Dahuq, Kampung Mantar, Kampung Muara Begai, Kampung Muara Tokong, Kampung Sempatan, Kampung Muara Nyahing.</li> </ul> <p>Sample of respondent total 132 person: 15 person from Kampung Mantar, 20 person from Kampung Lumpat Dahuq, 22 person from Kampung Muara Begai, 21 person from Kampung Sempatan, 22 person from Kampung Muara Tokong,</p>

	<p>14 person from Kampung Muara Nyahing, 15 person from Kampung Damai Seberang and 3 person from Kampung Muara Bomboy.</p> <ul style="list-style-type: none"> <li>Evidence of questioner form are available in "Wawancara sosial dan masyarakat". Content of questioner including: perception on existence of company, job vacancy information, community earn/worth, any conflict existence between company and surrounding community. Generally community perception is positive in the impact of company existence for improving surrounding community economic, job vacancy and no conflict between company and surrounding community. Attendance list for community perception can be shown during audit. PT CAK – BPEJ has revised the RKL-RPL report and submit the revision to DLH Kab. Kutai Barat, DLH Provinsi Kalimantan Timur and Kementrian Lingkungan Hidup dan Kehutanan" on 1 Oct 2024. Evidence of report submission present in "Tanda Terima Elektronik" ID TTE 1727746611-8370.</li> <li>Environmental PIC PT CAK – BPEJ has create the program of monitoring of public perception, which is conducted twice a year as documented in "Tabel Monitoring Lingkungan Tahun 2024 &amp; 2025". For Year 2025 monitoring will be conducted on June (semester I) and December (semester II).</li> <li>PT CAK – BPEJ has develop the programme of social monitoring (community perception) in the 5 affected villages as documented in "Tabel Monitoring Lingkungan Tahun 2024". The social monitoring are planed to be conuducted on June and December 2024. Actual monitoring of community perception has been conducted on 12 – 14 August 2024 and 26 - 29 September 2024 by PIC environmental PT CAK – BPEJ in 5 villages and additional 3 villages.</li> <li>Result of community perception has been included in the RKL – RPL report, sample seen on report semester I has been revised to be include the community perception and submit the report revision to DLH Kab. Kutai Barat, DLH Provinsi Kalimantan Timur and Kementrian Lingkungan Hidup dan Kehutanan" on 1 Oct 2024. Evidence of report submission present in "Tanda Terima Elektronik" ID TTE 1727746611-8370.</li> </ul> <p>Based on above evidence, the NC is Closed on 01/10/2024.</p>
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Non-conformity			
NCR Ref #	2521611-202407-N1	Issued Date	12/07/2024
Due Date	12/10/2024	Closure Date	Next Assessment
Indicator & Category (Critical / Minor)	6.7.2 minor		
Statement of Nonconformity:	The implementation of emergency response and first aid procedures for accidents has not been implemented effectively.		
Requirement Reference:	Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		

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<b>Objective Evidence:</b>	<p>Based on field observations and interviews with sample workers, the following evidence were found:</p> <ul style="list-style-type: none"> <li>- The Afd 3 spray foreman as the person in charge of First Aid does not understand the function of each first aid kit item because he has not received first aid training.</li> <li>- The Mill is not equipped with evacuation route/directions when an emergency occurs.</li> <li>- The fire extinguisher at the sterilizer station is empty.</li> <li>- Based on field observations at the PT CAK fire emergency response post and interviews with the Plantation Service (Disbun Kutai Barat), it is known that the emergency response infrastructure for preventing and controlling land fires is not sufficient and in accordance with applicable regulations, namely Minister of Agriculture Regulation No. 5 of 2018 concerning Clearing and/or Cultivating Plantation Land Without Burn.</li> </ul>
<b>Corrections:</b>	<ul style="list-style-type: none"> <li>- Conduct First Aid Training for PIC First Aid in each work section.</li> <li>- Install evacuation direction signs/warnings according to the results of the identification of warning needs in the field carried out by PIC K3.</li> <li>- Install APAR at the sterilizer station and create a plan for installing APAR.</li> <li>- The company shows the program and budget for the procurement of fire extinguishing equipment in accordance with Permentan No. 5 of 2018 which has been approved by management.</li> </ul>
<b>Root Cause Analysis:</b>	Lack of monitoring by OHS PIC regarding the implementation of emergency response and first aid procedures in the work environment
<b>Corrective Actions:</b>	<ul style="list-style-type: none"> <li>- OHS PIC conducts monitoring and evaluation of the OHS work program that has been carried out routinely every quarter and adjusts it to applicable standards.</li> <li>- OHS PIC ensures that emergency response equipment monitoring is available and functioning properly periodically per month.</li> </ul>
<b>Assessment Conclusion:</b>	To be verified in the next assessment.

Non-conformity			
<b>NCR Ref #</b>	2521611-202407-N2	<b>Issued Date</b>	12/07/2024
<b>Due Date</b>	12/10/2024	<b>Closure Date</b>	Next Assessment
<b>Indicator &amp; Category (Critical / Minor)</b>	RSPO Certification System clause 5.1.3		
<b>Statement of Nonconformity:</b>	PT CAK has been certified since 2022 and has a scheme smallholder (partnership plasma) plantation but is not yet RSPO certified.		
<b>Requirement Reference:</b>	5.1.3 The directly managed lands (or estates) shall be compliant with the P&C in order for a certificate to be awarded. The mill shall develop and implement a time-bound plan to ensure that 100% of scheme smallholders and scheme outgrowers are compliant with the standard within three (3) years of the mill's initial		

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	certification. In monitoring compliance with this timeline, the CB shall raise an OFI after one (1) year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two (2) years, and a major NC if this requirement is not met after three (3) years.
<b>Objective Evidence:</b>	PT CAK has been certified since 2022 and has partnership plasma plantations (Tokeetn Teguh Cooperative – PT CAK and Uee Some Cooperative – PT BPEJ) but is not yet RSPO certified.
<b>Corrections:</b>	The company submitted a request for a plasma (scheme smallholder) certification audit to be carried out during the implementation of Surveillance 3 of PT CAK and BPEJ.
<b>Root Cause Analysis:</b>	The company does not yet understand the implementation of the certification system for the implementation of plasma plantation certification.
<b>Corrective Actions:</b>	The Sustainability Team monitors the RSPO plasma plantation certification program in accordance with the standards required by RSPO.
<b>Assessment Conclusion:</b>	To be verified in the next assessment.

Opportunity for Improvements	
OFI #	Description
<b>OFI 1</b>	2521611-202407-I1 Indicator 7.8.2 Company has e policy to protect the riparian border by prohibition of spraying in riparian border area. Further enhancement on the employee awareness and understanding regarding spray area boundaries on river borders.

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

## 3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
<b>NCR Ref #</b>	2393708-202309-M1	<b>Issued Date</b>	09/09/2023
<b>Due Date</b>	08/12/2023	<b>Closure Date</b>	01/12/2023
<b>Indicator &amp; Category (Critical / Minor)</b>	Indicator 3.6.1 (Critical)		

<b>Statement of Nonconformity:</b>	There are plantation operational activities for which risks and control action plans are not identified in the HIRAC document.
<b>Requirement Reference:</b>	<b>(C)</b> All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.
<b>Objective Evidence:</b>	Based on field visit to the housing area and interview to the workers in Afdeling 1, it was known that there is a pick-up and drop-off activity for school children using a single-cabin Triton vehicle with an open cabin from the workers housing area (Afdeling 1) to the school location in Mantar Village and vice versa. However, there is no risk identification has been carried out and there is no risk control plan stated in the HIRAC document.
<b>Corrections:</b>	Revise the HIRAC document to include pick-up and drop-off activities for school children using single-cabin vehicles.
<b>Root Cause Analysis:</b>	In preparing HIRAC, OHS Officer (Ahli K3 umum) was not identifying non-routine use of facilities/infrastructure (temporary replacement) such as the use of single cabins to pick up school children.
<b>Corrective Actions:</b>	OHS officers (Ahli K3 Umum) periodically check all plantation and mill operational activities, both routine and non-routine, and include all these activities in the HIRAC document.
<b>Assessment Conclusion:</b>	<p>PT Citra Agro Kencana has revised the HIRAC document to include the pick-up and drop-off activities for school children using single-cabin vehicles. HIRAC document are present in document "Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko" update 22 September 2023. HIRAC are include description of activity, risk/hazard potential, OHS risk, inherent risk, mitigation risk, residual risk. According to HIRAC document, the inherent risk for pick-up and drop-off activities for school children using single-cabin vehicles categorized as moderate risk. PT Citra Agro Kencana has determined the risk control by: passenger capacity restrictions, there are adult supervisors when transporting school children, speed restriction and modification of an open pickup car to a closed one.</p> <p>During field visit it is known that single cabin no longer use for pick-up and drop-off school children; company change to use the school bus to enhance the safety and eliminate the risk of using single cabin vehicle. OHS Officer (Ahli K3 Umum) regularly review the implementation of risk control through safety committee meeting (P2K3 meeting) which is conducted each month.</p> <p>Based on the CAP verification results, it was concluded that NCR No. 2393708-202309-M1 could be closed.</p>
<b>Effectiveness Closure (for previous audit closed Critical NC):</b>	<p>During this audit, there were several issue related to HIRAC mitigation plan control which is not effectively implemented.</p> <p>This was raised as recurrent NC, please see detail as NC#2521611-202407-M1</p>

Previous Audit Critical (Major) Non-conformity			
<b>NCR Ref #</b>	2393708-202309-M2	<b>Issued Date</b>	09/09/2023
<b>Due Date</b>	08/12/2023	<b>Closure Date</b>	01/12/2023
<b>Indicator &amp; Category (Critical / Minor)</b>	Indicator 3.8.7 (Critical)		

<b>Statement of Nonconformity:</b>	Based on document review, it was known that there is a differences in the production data of FFB receipts at Mill and the Plasma BPEJ Quarterly Production data for period April – June 2023.										
<b>Requirement Reference:</b>	<p>Purchasing and Goods In</p> <ul style="list-style-type: none"> <li>i. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</li> <li>ii. The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</li> </ul> <p>The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>										
<b>Objective Evidence:</b>	<p>Bases on document review namely document "Laporan Triwulan Plasma PT BPEJ, Laporan Produksi Plasma BPEJ dan Laporan TBS Plasma diterima di PKS period April – June 2023", there is differences of FFB tonnage 546.28MT FFB of Plasma BPEJ (non certified) where the plasma TBS report data received at Mill is greater than PT BPEJ's actual plasma production (Laporan Triwulan Plasma PT BPEJ 1,121.21 MT). So there are 546.28 MT of FFB which should be FFB of PT BPEJ Estate (certified) recorded as PT BPEJ Plasma Plantation FFB (non certified).</p> <table border="1"> <thead> <tr> <th>Plasma BPEJ Period April – June 2023</th><th>MT</th></tr> </thead> <tbody> <tr> <td>Laporan Triwulan Plasma PT BPEJ</td><td>1,121.21</td></tr> <tr> <td>Laporan Produksi Plasma PT BPEJ</td><td>1,667.49</td></tr> <tr> <td>Laporan TBS Plasma diterima di PKS</td><td>1,667.49</td></tr> <tr> <td>Selisih</td><td>546.28</td></tr> </tbody> </table>	Plasma BPEJ Period April – June 2023	MT	Laporan Triwulan Plasma PT BPEJ	1,121.21	Laporan Produksi Plasma PT BPEJ	1,667.49	Laporan TBS Plasma diterima di PKS	1,667.49	Selisih	546.28
Plasma BPEJ Period April – June 2023	MT										
Laporan Triwulan Plasma PT BPEJ	1,121.21										
Laporan Produksi Plasma PT BPEJ	1,667.49										
Laporan TBS Plasma diterima di PKS	1,667.49										
Selisih	546.28										
<b>Corrections:</b>	Identify points that cause differences, revise reports and documents related to FFB receipt reports.										
<b>Root Cause Analysis:</b>	The PKS Admission Officer was not careful in preparing the FFB receipt report so that the Estate FFB tonnage was counted as FFB Plasma tonnage.										
<b>Corrective Actions:</b>	Socialization regarding the identification of plasma FFB and Estate FFB receipts to Mill administration officers so that input errors do not occur again.										
<b>Assessment Conclusion:</b>	<p>PT Citra Agro Kencana has revised the FFB production record for Plasma FFB and Estate FFB period April – June 2023 to become 1,121.21 tons according to actual production of FFB Plasma PT BPEJ. Based on identification it was known that there were reported difference in FFB between the receipt of plasma FFB of 1,121.21 tons while the FFB receipt in mill was recorded at 1,667.49 tons. There is a difference in FFB of 546.28 tons, where this is estate FFB (certified) which is counted as Plasma FFB (non certified).</p> <p>PT Citra Agro Kencana by sustainability dept. has been conducted the socialization on 25 Sept 2023 to mill administration officer regarding the identification, recording and bookkeeping the FFB receipt from plasma and Estate. FFB Plasma was non certified FFB while FFB Estate is certified FFB. During interview with mill adminsitration can be demonstrated that they have understand the FFB recording and bookkeeping for FFB non certified from Plasma and certified FFB from Estate.</p> <p>Based on the CAP verification results, it was concluded that NCR No. 2393708-202309-M2 could be closed.</p>										

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<b>Effectiveness Closure (for previous audit closed Critical NC):</b>	<p>During this audit CH has consistently implementing the corrective action plan. During interview with mill administration officer/weighbridge clerk/production clerk can be demonstrated that they have understand the FFB recording and bookkeeping for FFB non certified from Plasma and certified FFB from Estate</p> <p>PT Citra Agro Kencana POM monitors the status of supplied raw material from certified and non-certified sources through Book Keeping Mass Balance system in three-monthly balance. In case on non-conforming raw material entering the process, Citra Agro Kencana POM has the mechanism to handle non-conforming material and/or document. Citra Agro Kencana POM demonstrated the simulation on recall of non-conforming material.</p> <p>The NC has been effectively Closed.</p>
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Previous Audit Minor Non-conformity			
<b>NCR Ref #</b>	<b>2393708-202309-N1</b>	<b>Issued Date</b>	09/09/2023
<b>Due Date</b>	<b>ASA2</b>	<b>Closure Date</b>	-
<b>Indicator &amp; Category (Critical / Minor)</b>	3.4.2 (Minor)		
<b>Statement of Nonconformity:</b>	The RKL RPL monitoring report has not been carried out according to the monitoring matrix that has been determined and evidence of monitoring of stakeholder participation is not available in the report.		
<b>Requirement Reference:</b>	For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.		
<b>Objective Evidence:</b>	<p>Social and environmental management and monitoring plans are available in the RKL (Environmental Management Plan) and RPL (Environmental Monitoring Plan) documents as well as recommendations for social management and monitoring according to the SIA documents.</p> <p>The company has monitored "public perceptions" through questionnaires every year. Monitoring of community perceptions was carried out on 25-26 August 2023 at Muara Nyahing Village and Lumpat Dahuq Village. The community perception questionnaire can be displayed and well documented in the Social Impact Monitoring Report.</p> <p>However, based on the RKL and RPL matrices, it is known that the frequency of monitoring of social aspects related to "community perception" is carried out per semester or every 6 months. In fact, monitoring of social aspects (public perception) is carried out every year (once a year) in conjunction with Social Impact Monitoring. Furthermore, stakeholder participation evidence are not available in the RKL RPL document.</p>		
<b>Corrections:</b>	<ul style="list-style-type: none"> <li>Including the results of monitoring of public perceptions on 25-26 August 2023 into the RKL - RPL Report for semester 2 of 2023.</li> <li>Conduct public perception monitoring for Semester 1 2024 between January – June 2024.</li> </ul>		

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<b>Root Cause Analysis:</b>	The PIC of the Environmental Section (Preparer of the RKL RPL Report) does not understand the RKL RPL matrix and is not precise in preparing the monitoring period for impacts on community perceptions.
<b>Corrective Actions:</b>	<ul style="list-style-type: none"> <li>Environmental PIC re-identifies and creates a monitoring timeline according to the monitoring period in the RKL-RPL matrix.</li> <li>Schedule public perception monitoring twice a year for semesters 1 and 2 2024.</li> </ul>
<b>Assessment Conclusion:</b>	<p>Upgrade to Major NC.</p> <ul style="list-style-type: none"> <li>The company has PIC for Environment based on Appointment Letter No : 1271/SPg/CHR-CAK/11/2023 dated 8 November 2023 appointing Mr Alka Dwi Putra as Environment &amp; Conservation Officer. And, the company has also developed Environment Monitoring Timeline dated 23 March 2024 where monitoring of social aspect conduct per semester as per RKL RPL Matrix. Public perception monitoring planned on June 2024 and December 2024</li> <li>In RKL RPL report Semester 2/2023 of PT Citra Agro Kencana and PT Borneopersada Energi Jaya has attached the questioners and attendance list of stakeholder perception. Public perception monitoring was conducted on 29 June 2024, records of questioners and attendance list was available. The public perception in PT CAK attended by 10 peoples meanwhile in PT BPEJ attended by 11 peoples.</li> <li>Based on evidences that has been reviewed, the stakeholder participation only covered village official and prominent figures. The participation of others local villagers (not village official and prominent figure) is very minimum.</li> <li>Beside that, the stakeholder participation are only from Kampung Muara Nyahing and Kampung Lumpat Dahuq, meanwhile the location of monitoring in RKL RPL covered of Kampung Muara Bomboy, Kampung Damai Seberang, Kampung Lumpat Dahuq, Kampung Mantar (Kecamatan Damai) and Kampung Muara Begai (Kecamatan Muara Lawa).</li> </ul>

Previous Audit Opportunity for Improvement	
OFI#	Description
<b>OFI 1</b>	<p><b>OFI Statement:</b></p> <p>The company has prepared a quarterly plasma report, which can be completed by attaching the FFB price determination by the Dinas Perkebunan Kabupaten Kutai Barat, Kalimantan Timur Province.</p> <p><b>Verification / Follow-up actions:</b></p> <p>Company has prepared a quarterly plasma report with detail of FFB price according to determination by the Dinas Perkebunan Kabupaten Kutai Barat, Kalimantan Timur Province. Sample seen for period Jan – June 2024.</p>
<b>OFI 2</b>	<p><b>OFI Statement:</b></p> <p>Progress of scheme smallholders or outgrowers towards compliance with the standard within three years of the mill's initial certification. However, after one year from the initial certification, 100% of the scheme smallholder not yet certified. Based on the RSPO certification system, the OFI is raised and it would be lead to minor non-compliance after 2 year of initial certification.</p>

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**Verification / Follow-up actions:**

During this audit ASA2, scheme smallholder of PT CAK and PT BPEJ has not certified yet. This was raised as minor NC.

### 3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
IAV				
2229007-202207-M1	Critical	7.2.7	18/07/2022	Closed on 07/09/2022
2229007-202207-M2	Critical	6.7.3	18/07/2022	Closed on 07/09/2022
2229007-202207-N1	Minor	6.7.2	18/07/2022	Closed on 07/09/2023
2229007-202207-N2	Minor	7.3.1	18/07/2022	Closed on 07/09/2023
ASA1				
2393708-202309-M1	Critical	3.6.1	09/09/2023	Closed on 01/12/2023
2393708-202309-M2	Critical	3.8.7	09/09/2023	Closed on 01/12/2023
2393708-202309-N1	Minor	3.4.2	09/09/2023	Upgrade to Major NC
ASA2				
2393708-202309-N1	Minor upgrade to Critical	3.4.1	12/07/2024	Closed on 01/10/2024
2521611-202407-M1	Critical	3.6.1	12/07/2024	Closed on 01/10/2024
2521611-202407-M2	Critical	3.6.2	12/07/2024	Closed on 01/10/2024
2521611-202407-M3	Critical	6.7.3	12/07/2024	Closed on 01/10/2024
2521611-202407-M4	Critical	6.2.2	12/07/2024	Closed on 01/10/2024
2521611-202407-M5	Critical	6.2.3	12/07/2024	Closed on 01/10/2024
2521611-202407-M6	Critical	6.6.1	12/07/2024	Closed on 01/10/2024
2521611-202407-M8	Critical	6.1.5	12/07/2024	Closed on 01/10/2024
2521611-202407-M9	Critical	6.3.1	12/07/2024	Closed on 01/10/2024
2521611-202407-M10	Critical	7.2.10	12/07/2024	Closed on 01/10/2024
2521611-202407-M11	Critical	7.12.2	12/07/2024	Closed on 01/10/2024
2521611-202407-N1	minor	6.7.2	12/07/2024	Open
2521611-202407-N2	minor	RSPO Certification System 5.1.3	12/07/2024	Open

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

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

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

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

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Governmental	<ul style="list-style-type: none"> <li><b>Dinas Lingkungan Hidup Kutai Barat Regency – Environmental Agency</b> Bpk. Maharan</li> </ul>	Face to face interview
	<ul style="list-style-type: none"> <li><b>Dinas Tenaga Kerja dan Transmigrasi Kab. Kutai Barat– Manpower Agency Kutai Barat Regency</b> Bpk. Eliansyah</li> </ul>	Face to face interview
	<ul style="list-style-type: none"> <li><b>Dinas Perkebunan Kutai barat Regency - Plantation Agency</b> Bpk. Agus Indiatno (<i>Sub Koordinator Perkebunan</i>)  Bpk. Eko Yudo Raharjo</li> </ul>	Face to face interview
	<ul style="list-style-type: none"> <li><b>Badan Pertanahan Nasional Kabupaten Kutai Barat - Agrarian Agency</b> Bpk. Rosyid</li> </ul>	By Phone interview
Communities representative	<b>Head of Muara Nyahing Village - Petinggi</b>  Bpk. Tarsisius	Face to face interview
NGO / Organizations	<b>Dewan Adat Dayak Kalimantan Timur</b> Ibu Lampangbilu	By phone

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<b>Internal Stakeholders</b>	<b>Gender Committee:</b> Ibu Melda Nasution (PT CAK) Ibu Laili (PT BPEJ)  <b>Worker union/Bipartit:</b> Bpk. Ricco Fernando (PT CAK) Ibu Erbi	Face to face interview
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Stakeholders comment	
<b>1.</b>	<p><b>Feedbacks:</b>  <b><i>Dinas Lingkungan Hidup Kabupaten Kutai Barat – Environmental Agency</i></b></p> <ul style="list-style-type: none"> <li>- There is no issue related to environment pollution related to PT CAK and BPEJ.</li> <li>- PT CAK and PT BPEJ has obtained the environmental permit and report regularly the management and monitoring (RKL-RPL report) each semester.</li> <li>- Recommend for PT CAK and PT BPEJ to submit the proposal of integrated of environmental permit.</li> </ul> <p><b>Audit Team verification and response:</b>  PT CAK and PT BPEJ is in process of proposing the integration of environmental permit.</p>
<b>2.</b>	<p><b>Feedbacks:</b>  <b><i>Dinas Perkebunan Kabupaten Kutai Barat - Plantation Agency</i></b></p> <p>1) From the results of the plantation class assessment (class 2), there are several recommendations, including:</p> <ul style="list-style-type: none"> <li>- Formation of a Fire Care Community Group</li> <li>- Fire equipment and infrastructure (in accordance with applicable rules and regulations)</li> <li>- Quarterly reports on plantation developments</li> </ul> <p>2) Establishment of community plantation partnerships:</p> <ul style="list-style-type: none"> <li>- The List of Plasma Farmers (DPP) has not been reported to the District Plantation Office. West Kutai</li> <li>- The Partnership cooperation agreement has not yet been submitted to Disnun Kab. West Kutai. There are 2 partnerships: Tokent Teguh Cooperative (PT CAK) and Uesome Cooperative (PT BPEJ)</li> </ul> <p><b>Audit Team verification and response:</b>  PT CAK is currently preparing to form a Fire Care Community Group  Regarding fire infrastructure, it is still not in accordance with the regulations and legislation of Minister of Agriculture No. 5 of 2018 concerning Clearing and/or Processing Plantation Land Without Burning. This was raised as non conformity during audit.  PT CAK and PT BPEJ have a Smallholder Scheme based on a partnership covering an area of 1,577.5 Ha, namely:</p> <ol style="list-style-type: none"> <li>1. Cooperation Agreement between PT Citra Agro Kencana and Tokeetn Teguh Palm Oil Plantation Producers Cooperative Partnership Pattern No. 07/Krjs-PPPKSM/CAK/PK/LGL/VII/2015 dated 27 July 2015 covering an area of 711.49 ha and 698.54 ha.</li> </ol>

	<p>2. Cooperation Agreement between PT Citra Agro Kencana and the Uee Palm Oil Plantation Producers Cooperative Some Partnership Pattern No. 07/Krjs-PPPKSM/BPEJ/PK/LGL/IV/2015 dated 27 April 2015 covering an area of 167.47 ha.</p>
3.	<p><b>Feedbacks:</b></p> <p><b>Badan Pertanahan Nasional Kabupaten Kutai Timur – Agrarian Agency</b></p> <p>There is information related to land conflicts; Since September 2021, PT Manar Bulatn Lestari (PT MBL) has cleared land and used it as a coal transport road covering an area of approximately 4.62 hectares within HGU PT CAK. However, this conflict will not be resolved through mediation with BPN, but will be resolved by both parties (PT CAK and PT MBL).</p> <p><b>Audit Team verification and response:</b></p> <p>Based on interviews with stakeholders, land occupation occurred by the coal mining company PT Manar Bulatn Lestari covering an area of approximately 4.62 hectares for the coal mining operational road within HGU Pt CAK.</p> <p>Verification Results:</p> <ul style="list-style-type: none"> <li>- PT. CAK obtained location permit number 525.26/K/565b/2010 dated 14 June 2010 and plantation business permit (IUP) number 525.26/K.939b/2010 dated 22 November 2010 from West Kutai Regency. After obtaining location permission and IUP, PT. CAK acquired land from the community in March and April 2011.</li> <li>- This conflict has been going on since September 2021</li> <li>- On October 7 2021 PT CAK reported this to the West Kutai Resort Police (Polres).</li> <li>- Based on an interview with Mr. Felix, Legal Dept. PT CAK: In 2022, it was reported to the East Kalimantan Regional Police and is still under investigation On October 24 2023, a meeting was held and resulted in an agreement between PT CAK and PT MBL, that PT MBL can use the hauling road without losing PT CAK's HGU rights (Hak Pakai) and after the end of operations it will be returned to PT CAK.</li> </ul>
4.	<p><b>Feedbacks:</b></p> <p><b>Dinas Tenaga Kerja dan Transmigrasi Kabupaten Kutai Barat – Manpower Agency</b></p> <p>There have been issues related to industrial relations since 2020, as follows: Based on information from Mr. Eriansyah (mediator for PHI East Kalimantan Province), that there was a complaint or industrial relations dispute between workers and PT CAK management regarding layoffs (termination of employment) based on Letter No. 10/CAK-B/VIII/2020 concerning Final Reporting of Employment Relations as of 28 August 2020, but PT CAK is not yet willing to pay its workers' rights (severance pay).</p> <p><b>Audit Team verification and response:</b></p> <p>This case occurred since 2020 (during the Covid-19 pandemic), but reappeared in 2023 because the case still open. This industrial relations dispute was mediated by the East Kalimantan Province Manpower and Transmigration Service on September 18 2020 and resulted in the conclusion:</p> <ul style="list-style-type: none"> <li>- The working relationship between PT CAK entrepreneurs and 37 of their workers has been terminated since September 2020.</li> <li>- So that the employer PT CAK, when terminating employment relations (PHK) for its workers, pays their rights to the workers (37 workers).</li> </ul> <p>In the 2<sup>nd</sup> surveillance audit, verification and interviews were carried out with the West Kutai Regency Manpower and Transmigration Service and PT CAK HRD Staff, that the results of mediation with the Provincial Manpower and Transmigration Office. East Kalimantan on September 18 2020, PT CAK management did not agree with this. So this case has become an Industrial Relations Dispute case and has been submitted to the East Kalimantan Employment Industrial Relations Court on May 27 2024</p>

	<p>regarding a claim for layoffs by representatives of 37 workers. The workers (37 workers) have given power of attorney to the National Workers' Union of East Kalimantan Province through a Special Power of Attorney dated May 6 2024 and this Power of Attorney has been registered at the Samarinda District Court/Registrar HI/Tipikor No. 849/PAN/HK.2/05/2024 Samarinda District Court/HI/Tipikor dated 29 May 2024.</p> <p>So up to this audit, this Industrial Relations dispute case still has the status of Filing an Industrial Relations Dispute (PHI) and is still in the process of being submitted to the Samarinda District Court.</p> <p>However, because Letter No. 10/CAK-B/VIII/2020 concerning Final Reporting of Employment Relations as of 28 August 2020 is a statement of layoffs of workers, but the company is not yet willing to pay their severance pay rights in accordance with Law no. 13/2023</p> <p>This was raised as NC indicator 6.2.3</p>
5.	<p><b>Feedbacks:</b> <b>Gender Committee</b></p> <p>PT CAK and PT BPEJ and the Gender Committee have not yet established a specific mechanism related to handling cases of harassment and violence against female workers.</p> <p>Identify issues by creating a gender committee activity program every year.</p> <p>At PT CAK there has been a case of harassment and this case has been reported to the General Manager (GM) and GM has subsequently fired the perpetrator of the harassment.</p> <p><b>Audit Team verification and response:</b></p> <p>PT CAK and PT BPEJ management have appointed Gender Committee based on the Responsible Gender Committee Appointment Letter No. 011/CAK-KG/I/2022 dated January 4 2022 to Mrs. Melda Nasution as Chair of the Gender Committee of PT Cak while at PT BPEJ based on Letter No. 015/BPEJ-KG/I/2022 dated January 7 2022 in the name of Mrs. Laily Ulyatul Husna.</p> <p>The company has not yet established a special mechanism related to handling cases of harassment and violence against female workers, including providing counseling. So in the second interview the chairman of the gender committee was unable to explain the mechanism when cases of violence and harassment occurred against female workers.</p> <p>Based on information from the Chair of the PT CAK Gender Committee, that in 2024 there will be cases of violence, but no records regarding the historical occurrence of cases can be shown. However, the end of the case was the dismissal of the worker who had committed the act of harassment.</p> <p>This was raised as NC indicator 6.1.5</p>
6.	<p><b>Feedbacks:</b> <b>Dewan Adat Dayak Kalimantan Timur</b></p> <p>There is no issue related to local community or social issue with local traditional tribe (dayak). Company to maintain the local community relationship to prevent the social issue.</p> <p><b>Audit Team verification and response:</b></p> <p>Company has maintain the local community relationship with CSR programme and social perception monitoring regularly.</p>
7.	<p><b>Feedbacks:</b> <b>LKS Bipartit</b></p> <ul style="list-style-type: none"> <li>- There are no cases of discrimination</li> <li>- There are no underage workers</li> <li>- There have been no violations of human rights so far.</li> <li>- There are no temporary workers and all workers have permanent worker status.</li> </ul>

	<ul style="list-style-type: none"> <li>- Workers recruited from outside the region (outside the province of East Kalimantan) through the assistance of agents who have PJTKI (Indonesian Employment Services Company) permits and these workers are not given a copy of the Employment Agreement, and must provide a KTP and Family Card which are kept in the office during 2 years (Work agreement period).</li> <li>- There are no cases of industrial relations disputes.</li> <li>- Wages are in accordance with the regulations set by the Governor of East Kalimantan for the period 2024.</li> <li>- Company regulations for the period 2024 – 2026 (issued in May 2024) have not been socialized to all PT CAK employees.</li> </ul>
	<p><b>Audit Team verification and response:</b></p> <ul style="list-style-type: none"> <li>- The PJTKI in collaboration with PT CAK and PT BPEJ is CV Palm Borneo Jaya which has obtained a business license through risk-based OSS NIB No. 0702220008277 which was issued on February 7 2022 with KBLI (Indonesian Industrial Standard Classification) 78200 concerning the Provision of Specific Time Labor.</li> <li>- Based on information from stakeholders, there is a case of industrial relations dispute between workers and PT CAK management (see Item #4 comments)</li> <li>- Company regulations for the period 2024 – 2026 (issued in May 2024) have not been socialized to all PT CAK employees. Became NC note on 6.6.1</li> <li>- Sample of workers (AKAD-Inter-Regional Employment), ensuring that personal identity documents (KTP and KK) and diplomas are kept by the company for the workers. Became NC note on 6.6.1</li> </ul>
8.	<p><b>Feedbacks:</b> <b>Head of Muara Nyahing Village</b></p> <ul style="list-style-type: none"> <li>- There are no social issues</li> <li>- There are no environmental issues (pollution or environmental destruction)</li> <li>- The CSR program is carried out well every year and always involves village officials in preparing the CSR program.</li> </ul>
	<p><b>Audit Team verification and response:</b> Company has maintain the local community relationship with CSR programme and social perception monitoring regularly.</p>

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
Ahmad Yani	2010	10.1	Yes	Yes	compllied
Nelayani	2023	4.13	Yes	Yes	compllied
Atun Benhal	2023	2.9	Yes	Yes	compllied

Previous land owner / user comment	
	<p><b>Feedbacks:</b> Land Compensation Process has been conducted by company with prior consent without coercion.</p>

land acquisition process was carried out without coercion and through prior consultation regarding the location of the land and the amount of land compensation money. This includes consultations involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process.

No land conflict since company operated until now.

**Audit Team verification and response:**

Company has shown the evidence of land compensation with FPIC process. Record of documentation verified during audit such as:



- Surat Pernjanjian Pengikatan Jual Beli/Ganti Rugi Tanah - Land Sale and Purchase Binding Agreement/Compensation Letter. This letter was prepared and agreed upon by both parties, witnesses: village officials, traditional heads, RT heads and the head of the Damai sub-district.
- Surat Pernyataan Penguasaan/Pemilikan Hak Atas Tanah - Letter of Ownership of Land Rights (SPPHAT). This letter is also signed with the boundaries of the surrounding land to be acquired and also witnesses: village officials, traditional heads, RT heads and the head of the sub-district. Also attached is a land map with a scale of 1:24,000 which is equipped with coordinates.
- Surat Pernyataan Penyerahan Lahan Serta Tanam Tumbuh Dan Bangunan - Statement of Handover of Land and Planting and Buildings.
- FPIC: Surat Persetujuan Keluarga/Ahli Waris - Family/Heirs Approval Letter from the land owner.  
Surat Pernyataan Tidak Melakukan Gugatan/Tuntutan Dalam Bentuk Apapun Juga - Statement Letter of No Suit/Claims in Any Form.

### 3.5 Impartiality and conflict of interest

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

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

<p>The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that PT Citra Agro Kencana – Citra Agro Kencana POM has complied with the Indonesia National Interpretation 2020 of the RSPO P&amp;C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that PT Citra Agro Kencana – Citra Agro Kencana POM is remain certified.</p>	
<b>Report prepared by</b>	<b>Acceptance of Assessment Conclusion</b>
<b>Name:</b> Mujinius Jalaraya	<b>Name:</b> Erwan Efendi
<b>Company Name:</b> On behalf of BSI Services Malaysia Sdn. Bhd.	<b>Company Name:</b> PT Citra Agro Kencana – Citra Agro Kencana POM
<b>Title:</b> Client Manager	<b>Title:</b> Certification & Traceability Senior Manager
<b>Signature:</b> 	<b>Signature:</b> <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
<b>Date:</b> 18/07/2024	<b>Date:</b> 10/10/2024

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#### Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
<b>Principle 1: Behave ethically and transparently</b> Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.			
<b>Criteria 1.1:</b> The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.			
1.1.1	<b>(C)</b> Management documents that are specified in the RSPO P&C are made publicly available.	During this audit there is a revision on Communication procedures, namely: Communication Procedure No. 02 FR.EMS.CIE Rev.02 dated 10 June 2024. The procedure also explains related to information that can be accessed by stakeholders regarding legal, environmental, social and sustainable improvement issues that can be conveyed during meetings or communication with stakeholders as follows (this submission must be in the appropriate language and form namely: Indonesian), including: <ul style="list-style-type: none"> <li>▪ Legal (location permit, IUP or HGU) as long as it does not conflict with applicable laws/regulations</li> <li>▪ Environment: (environmental policies, environmental management documents owned, RKL RPL reports, environmental achievements, identification and evaluation of environmental aspects and impacts, permits for utilization of factory waste, permits for temporary storage of B3 waste).</li> <li>▪ Social (documents social activities and relations with the community).</li> <li>▪ Continuous improvement (reducing the use of certain chemicals, reducing and utilizing of waste, controlling environmental &amp; social impacts).</li> <li>▪ Certificate of land rights/use rights</li> <li>▪ Occupational Health and Safety (K3) Plan</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>▪ High Conservation Value (HCV) &amp; High Carbon Stock (HCS) Documentation</li> <li>▪ Emission prevention and reduction plans</li> <li>▪ Communication Procedures (process of handling complaints and responses)</li> <li>▪ Negotiation Procedure (grievance and conflict resolution)</li> <li>▪ Public summary of the certification audit report</li> <li>▪ Human Rights Policy.</li> </ul>	
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders.	<p>Based on a document review and interviews with the management of PT Citra Agro Kencana (PT CAK) and PT Borneo Persada Energy Jaya (PT BPEJ) during ASA2 all information is presented in Indonesian language, while procedures and policies are presented in 2 languages, namely English and Indonesian. Reports submitted to relevant agencies are presented in Indonesian.</p> <p>Internal documents such as work contracts, reports to relevant agencies, are all presented in Indonesian language. Based on interviews with several stakeholders (Nyahing and Mantar Village Heads), they quite understand the communication mechanism.</p> <p>Company has regularly conducted stakeholder meeting including socialization on communication procedure No. 02 FR.EMS.CIE Rev.02. Sample seen for stakeholder meeting and socialization in Mantar Village (Koperasi Unit Desa Tokeetn Teguh) on 2 July 2024, in Lumpat Dahuq Village (Koperasi Unit Desa Uee Some) on 29 June 2024 and in Muara Nyahing Village on 1 July 2024.</p>	Complied
1.1.3	<b>(C)</b> Records of requests for information and responses are maintained.	In general, all requests for information regarding information access requests require approval from the Head of Sustainability, Head of General Affairs, and/Head of Legal (Bpk. Felix). The company may reject	Complied

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		<p>the request if the purpose of the document request is not clear and create the risk of hunting or capture for trade.</p> <p>Providing various information to related agencies is recorded in the "<i>Buku Permintaan Informasi</i> - Information request and Complaint Book".</p> <p>Company shown the list and record of information request from stakeholder and response as recap and record in "Daftar Permintaan dan Tanggapan dari Pemangku Kepentingan". Since 2023-2024 there were 12 incoming letter from stakeholder. All information request are response in timely manner according to procedure maximum 14 days. According to record of information request, all information request from stakeholder response within less than 14 days. Sample seen:</p> <ul style="list-style-type: none"> <li>- Letter No. 40/62/PEM-LD/VII/2023 dated 15 July 2023 from Kepala Kampung Lumpat Dahug, request for assistance with excavator heavy equipment for field construction. Response by company on 17 July by provide assistance of heavy equipment excavator for field construction.</li> <li>- Letter No. 01/Pro-Panpel/LA-KMN/III/2024 dated 8 March 2024 from Panitia pelaksana acara guguh tahun kampung Muara Nyahing, request for Request for financial assistance for the Muara Nyahing village's annual Ngugu ceremony. Response by company on 25 Maret 2024 with letter NO. 062/CAK/NDK-PJR/III/2024 regarding the approval to provide financial assistance fro Ngugu ceremony.</li> </ul> <p>Apart from providing information at the request of relevant agencies, routine information is also provided to certain agencies in the form of routine reports. Routine reports are mandatory reports required by applicable legal regulations, including:</p> <ul style="list-style-type: none"> <li>• The RKL-RPL report PT CAK and PT BPEJ for the first semester II of 2023 was reported on 11 January 2024 to DLH Kutai Barat Regency and DLH East Kalimantan Province and to the Ministry of</li> </ul>	
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		<p>Environment and Forestry in accordance with TTE (Tanda Terima Elektronik) No. 1691556859-8370 dated 3 January 2024 – PT CAK and TTE ID No. 1703639852-8371 dated 27/12/2023 – PT BPEJ.</p> <ul style="list-style-type: none"> <li>The hazardous waste management and monitoring Q4 year 2023 PT CAK and PT BPEJ was reported on 11 January 2024 to DLH Kutai Barat Regency and to the Ministry of Environment and Forestry in accordance with TTE (Tanda Terima Elektronik) No. 1691556859-8370 dated 3 January 2024 and TTE ID No. 1703639852-8371 dated 27/12/2023 – PT BPEJ.</li> <li>Land Application management and monitoring PT CAK report was reported on 11 January 2024 to DLH Kutai Barat Regency and to the Ministry of Environment and Forestry in accordance with TTE (Tanda Terima Elektronik) No. 1691556859-8370 dated 3 January 2024, company ID 8370.</li> </ul>	
1.1.4	<p><b>(C)</b> Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p>	<p>Company has establish Communication Procedure No. 02 FR. EMS. CIE Rev. 02 dated 10 June 2024. The procedure describes relevant information accessible to stakeholders on legal, environmental, social and continuous improvement issues that can be submitted at meetings or communications with stakeholders as follows (this submission must be within Indonesian).</p> <p>This procedure has been disseminated/conveyed to all stakeholders, based on the "Minutes of RSPO Stakeholder Meeting and Socialization". Sample seen for stakeholder meeting and socialization in Mantar Village (Koperasi Unit Desa Tokeetn Teguh) on 2 July 2024, in Lumpat Dahuq Village (Koperasi Unit Desa Uee Some) on 29 June 2024 and in Muara Nyahing Village on 1 July 2024. Minutes of socialization during stakeholder meeting can be shown during audit.</p> <p>Communication procedure has been implemented accordingly by PT CAK and BPEJ.</p>	Complied

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1.1.5	An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.	<p>PT Citra Agro Kencana has identified stakeholders around the plantation, recorded in the Stakeholder List update Y2024 "Daftar Strakeholder", latest update on 3 June 2024. The list consist in detail related to PIC name's, relation, address and phone number. Monitoring of the stakeholder list is carried out annually. Below are the stakeholder list update 2024:</p> <ol style="list-style-type: none"> <li>1. Provincial and Regency Level Services/Agencies: <ul style="list-style-type: none"> <li>▪ Environmental Agency of East Kalimantan Province and Kutai Barat Regency</li> <li>▪ Regional Investment Coordinating Board (BKPM) of East Kalimantan Province and Kutai Barat Regency.</li> <li>▪ National Land Agency (BPN) Prov. East Kalimantan and Kutai Barat Regency</li> <li>▪ Department of Manpower Prov. East Kalimantan and Kutai Barat Regency</li> <li>▪ Department of Plantation, Livestock and Fisheries of Kutai Barat Regency.</li> <li>▪ Directorate General of Taxes KPP Tenggarong</li> </ul> </li> <li>2. Damai District Government</li> <li>3. Police: Damai District Police</li> <li>4. Village Government: <ul style="list-style-type: none"> <li>▪ Village Government / Officials of Mantar Village, Muara Nyahing and Lumpat Dahuq Village</li> <li>▪ Dayak Customary Council</li> </ul> </li> <li>5. Health Service: <ul style="list-style-type: none"> <li>▪ Barong Tongkok District Health Center (Puskesmas)</li> <li>▪ Siluq Ngurai District Health Center (Puskesmas)</li> </ul> </li> </ol>	Complied
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		6. Community leaders and communities around the plantataion, including the previous land owner. 7. Contractors and Suppliers, consist of 16 contractor and supplier among others: PT Jaya Harapan Nusa Sejahtera, PT Kreatif Jaya Mandiri, PT Berkat Karimar Mandiri, PT Karunia Lumasindo Pratama. 8. NGO's: Lembaga/Dewan Adat Dayak Provinsi Kalimantan Timur. 9. Internal: LKS Bipartit PT CAK, LKS Bipartit PT BPEJ, Gender committee.	
<b>Criteria 1.2:</b> The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	There are no changes related to company policy regarding Business Ethics, which consists of: 1. Zero Tolerance Fraud Policy; document no. FR.CIA.ZFT.001 published on December 28, 2012; explain the general understanding within the company regarding the emergence of Fraud with the aim of: <ul style="list-style-type: none"> <li>Communicate clearly that the company has zero tolerance for fraud and will provide strict sanctions for perpetrators of fraud.</li> <li>Achieve a consistent approach in managing fraud incidents.</li> <li>Define the main components of a fraud risk management framework that is generally applicable in companies</li> <li>The Zero Fraud Risk Tolerance program at First Resources Group is a Fraud Prevention program which includes the process of managing Human Resources, recruiting appropriate employees and delegating authority.</li> </ul> 2. Policies & Procedures regarding the Prohibition of Accepting Bribes, Rewards, Gifts & Other Gratuities, document No. FR.CSOP.LPSIHG.015 dated December 9, 2019. Explains the	Complied

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		<p>reference for all First Resources Group (FR Group) employees in following up on the prohibition of accepting bribes, rewards, gifts and other gratuities by business partners/third parties to realize company management with integrity in accordance with the Company's Policy on the First Resources Group Code of Conduct. This policy applies throughout the FR Group for transactions and interactions with business partners/third parties.</p> <p>This policy has been socialized to all employees of PT Citra Agro Kencana on 24-29 August 2023 to all workers and on 24-25 August 2023 to contractors and other third parties (contractors).</p> <p>Socialization of the Code of Ethics Policy - Ethical Behavior at PT BPEJ, was carried out on 29-30 August 2023 to all workers and 25-26 August 2023 to contractors.</p> <p>Socialization or delivery of the code of ethics policy is also carried out during the recruitment process, especially when signing the Employment Agreement document. In the worker recruitment process, based on the Zero Fraud Tolerance Policy Procedure (FR.CIA.ZFT.001) [point 3.5], it explains that "Fraud prevention by minimizing opportunities in the Human Resources management process: recruiting the right employees and delegating authority".</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana and PT BPEJ through direct meetings when signing the cooperation contract. Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-<i>Surat Komitment Perusahaan</i>, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p>	
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		<p>Example of contract seen during the audit is cooperation Contract between PT Citra Agro Kencana and PT Creative Jaya Mandiri, SPK No. CAK/116/SPSPB/XII-22/DIR dated 30 June 2023 for types of work including Imas, Tumbang, Stacking, Terracing, Road Construction, Ditch Construction, Bridge Construction and Culvert Construction covering an area of 107.19 Ha.</p> <p>Based on interviews with "KTU – Kepala Tata Usaha" (Head of Administration of PT CAK) namely Bpk. Abu Huzaifah and several employees of PT Citra Agro Kencana and PT BPEJ during field visit, that in the recruitment process there are no practices that violates the company and business code of ethics, for example: collecting money during the recruitment process, job fraud, wages and others.</p>	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	PT CAK and PT BPEJ has carried out internal monitoring and supervision related to the implementation of company procedures and policies through the Monitoring and Evaluation of SOP Procedures and Policies for the administrative aspects of plantations and mills by conducted an operation internal audit at mill (visit engineering) which were carried out on 10-22 May 2023 in PKS PT Citra Agro Kencana for implementation of production procedures, and the operation internal audit (visit agronomy) at the PT CAK – BPEJ was carried out on 17-23 May 2023.	Complied
<b>Principle 2: Operate legally and respect rights</b> Implement legal requirements as the basic principles of operation in any jurisdiction.			
<b>Criteria 2.1:</b> There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	<b>(C)</b> The unit of certification complies to relevant regulations.	<p>The company has demonstrated evidence of compliance with relevant legal requirements, such as:</p> <p><b>PT Citra Agro Kencana:</b></p> <ol style="list-style-type: none"> <li>1. Location permit based on the Decree of the Regent of Kutai Barat Number: 525.26/K.565b/2010 dated June 14, 2010 covering an area of 16,843 Ha located within the Lumpat Dahug Village,</li> </ol>	Complied

		<p>Bomboy, Muara Begai, Damai Seberang and Mantar Districts, Damai and Muara Lawa Districts, Kutai Barat Regency, for the purposes of Oil Palm Plantation Business Development as illustrated in the map and coordinate points. The Decree has been equipped with a location permit map. Then, on April 29, 2013 the company obtained a Location Permit Extension Letter based on the Decree of the West Regent Number: 525.6/K.543/2013.</p> <p>2. Eligibility of ANDAL RKL an RPL (SEIA) Palm oil plantation and mill with a capacity of 60 tons/hour on behalf of PT Citra Agro Kencana located in Muara Bombay Village, Damai Seberang, Lumpat Dahug, Mantar, Muara Nyahing, Damai sub-district and Muara Begai village, Muara Lawa district, Regency Kutai Brat, Based on the Decree of the Minister of the Environment No. 660.5/014/KA.ANDAL/BLH-KBR/IX/2010 dated September 29, 2010.</p> <p>3. Plantation Business License-Izin Usaha Perkebunan (IUP) based on the Decree Kutai Barat Regency Number: 525.26/K.939b/2010 dated 22 November 2010 concerning the Granting of an Oil Palm Plantation Business Permit for PT Citra Agro Kencana. Based on Rekomendasi Teknis from Dinas Perkebunan Prov. Kalimantan Timur on 7 Juli 2017 that the PT CAK has 1 unit Mill with installed capacity 60 Ton TBS per hour and permit capacity up to 90 Ton FFB/Hour.</p> <p>According to the Article 32 Paragraph (1) Government Regulation no. 24 of 2018 concerning the Electronically Integrated Business Licensing Services c.q OSS (Online Single Submission) Lembaga Pengelola dan Penyelenggaraan - Management and Administration Agency, has been issued:</p> <ul style="list-style-type: none"> <li>▪ NIB No: 8120204920852</li> <li>▪ Company: PT Citra Agro Kencana</li> </ul>	
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		<ul style="list-style-type: none"> <li>▪ Published on 5 September 2018</li> <li>▪ 3<sup>rd</sup> Revision on 23 February 2021</li> <li>▪ Code of KBLI 10431: Industri Minyak Mentah Kelapa Sawit (Crude Palm Oil)</li> <li>▪ Code of KBLI 101262: Perkebunan Buah Kelapa Sawit</li> <li>▪ Code of KBLI 10432: Industri Minyak Mentah Inti Kelapa Sawit (Crude Palm Kernel Oil)</li> </ul> <p>4. The company already has a letter from Balai Pemantapan Kawasan Hutan Wilayah IV Number: S.834/BPKH IV-3/2021 dated 16 September 2011 regarding Confirmation of Area Based on Forest Areas in East Kalimantan Province, informing the following :</p> <ul style="list-style-type: none"> <li>• Based on the results of plotting the Location Permit Map of PT. Citra Agro Kencana 1:250,000 scale (Attachment to Decree of the Regent of Kutai Barat No. 525.26/K.565b/2010 dated June 14, 2010), the area is 17,061 Ha.</li> <li>• Based on the Appendix Map of the S. Nyawatan Permanent Production Forest (HP) Group BATB in 1998 and the 1999 S. Lawa Permanent Production Forest Group's BATB Attachment Map, the location permit area of PT. Citra Agro Kencana is located in a Forest Area with a Permanent Production Forest Function of 453 Ha and Other Use Areas of 16,608 Ha.</li> <li>• Based on the Decree of the Minister of Forestry No. SK. 323/Menhut-II/2011 dated June 17, 2011 concerning PPIPIB, the requested area does not contain Primary Natural Forest and Peatland.</li> </ul> <p>5. Decree of the Head of the National Land Agency No. 167/HGU/BPN RI/2014 dated October 24, 2014 concerning the Granting of Cultivation Rights (HGU) on behalf of PT Citra Agro Kencana on land in Kutai Barat Regency, East Kalimantan Province covering an</p>	
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		<p>area of 14,643.27 Ha, consisting 9 certificate of HGU (No. 099 – 107 year 2014).</p> <p><b><u>PT Borneo Persada Energi Jaya (BPEJ):</u></b></p> <ol style="list-style-type: none"> <li>1. Location permit based on the Decree of the Regent of Kutai Barat Number: 525.26/K.565a/2010 dated June 4, 2010 covering an area of 6,700 Ha located within the Lumpat Dahuq Village, Bomboy, Muara Begai, Damai Seberang and Mantar Districts, Damai and Muara Lawa Districts, Kutai Barat Regency, for the purposes of Oil Palm Plantation Business Development as illustrated in the map and coordinate points. The Decree has been equipped with a location permit map.</li> <li>2. Eligibility of ANDAL RKL an RPL (SEIA) Palm oil plantation and mill with a capacity of 60 tons/hour on behalf of PT Borneo Persada Energi Jaya located in Muara Bombay Village, Damai Seberang, Lumpat Dahuq, Mantar, Muara Nyahing, Damai sub-district and Muara Begai village, Muara Lawa district, Regency Kutai Brat, Based on the Decree of the Minister of the Environment No. 660.5/013/AMDAL/BLH-KBR/X/2010 dated October 18, 2010.</li> <li>3. Plantation Business License-Izin Usaha Perkebunan (IUP) based on the issuance of business licenses through the Electronically Integrated Business Licensing Service (OSS: One Single Submission) for Plantation Business Permits-Izin Usaha Perkebunan.</li> </ol> <p>According to the Article 32 Paragraph (1) Government Regulation no. 24 of 2018 concerning the Electronically Integrated Business Licensing Services c.q OSS (Online Single Submission) Lembaga Pengelola dan Penyelenggaraan - Management and Administration Agency, has been issued:</p> <ul style="list-style-type: none"> <li>▪ NIB No: 9120408752458</li> </ul>	
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		<ul style="list-style-type: none"> <li>▪ Company: PT Borneo Persada Energy Jaya</li> <li>▪ Published on 22 November 2010</li> <li>▪ Code of KBLI 101262: Perkebunan Buah Kelapa Sawit</li> </ul> <p>4. Decree of the Head of the National Land Agency No. 31/HGU/KEM-ATS/BPN/2017 dated March 10, 2017 concerning the Granting of Cultivation Rights (HGU) on behalf of PT Borneo Persada Energy Jaya on land in Kutai Barat Regency, East Kalimantan Province covering an area of 5,171.60 Ha, consisting 19 certificate of HGU (No. 0176 – 195 year 2017).</p> <p>The total HGU owned by PT CAK and BPEJ is 19,814.87 Ha. In the HGU there is an obligation for plasma development of 25.43% or above 20% obligation (of the planted area of 6.202,62 ha) or an area of 1,577.5 Ha. Beside above legal documentation, the organization has provided a list of relevant laws and regulation and its compliance evaluation. The evaluation was conducted annually, such as for :</p> <ul style="list-style-type: none"> <li>• Peraturan Pemerintah (PP) Nomor 5 Tahun 2021 regarding <i>Penyelenggaraan Perizinan Berusaha Berbasis Risiko</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 6 Tahun 2021 regarding <i>Penyelenggaraan Perizinan Berusaha di Daerah</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 20 Tahun 2021 regarding <i>Penertiban Kawasan dan Tanah Terlantar</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 22 Tahun 2021 regarding <i>Penyelenggaraan Perlindungan dan Pengelolaan Lingkungan Hidup</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 26 Tahun 2021 regarding <i>Penyelenggaraan Bidang Pertanian</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 31 Tahun 2021 regarding <i>Penyelenggaraan Bidang Pelayaran</i>.</li> </ul>	
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		<ul style="list-style-type: none"> <li>• Peraturan Pemerintah (PP) Nomor 35 Tahun 2021 regarding <i>Perjanjian Kerja Waktu Tertentu, Alih Daya, Waktu Kerja dan Waktu Istirahat, dan Pemutusan Hubungan Kerja</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 36 Tahun 2021 regarding <i>Pengupahan</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 37 Tahun 2021 regarding <i>Penyelenggaraan Program Jaminan Kehilangan Pekerjaan</i></li> <li>• Local regulation such as Decree of the Governor of Kalimantan Timur Number 561/K.854/2022 dated 6 December 2022 concerning Minimum Wage for 2023/<i>Upah Minimum Kabupaten Kutai Barat Tahun 2023</i>.</li> </ul> <p>Legal documents have been evaluated according to their fields, such as:</p> <p>PT Citra Agro Kencana</p> <ul style="list-style-type: none"> <li>• Plantation licensing sector dated 30 June 2023</li> <li>• Environmental sector dated 30 June 2023</li> <li>• Labor Sector dated 30 June 2023</li> <li>• Social Affairs dated 30 June 2023</li> <li>• OHS dated 30 June 2023</li> <li>• Conservation field dated 30 June 2023</li> </ul> <p>PT Borneo Persada Energi Jaya</p> <ul style="list-style-type: none"> <li>• Plantation licensing sector dated 30 June 2023</li> <li>• Environmental sector dated 30 June 2023</li> <li>• Labor Sector dated 30 June 2023</li> <li>• Social Affairs dated 30 June 2023</li> <li>• OHS dated 30 June 2023</li> </ul>	
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		<ul style="list-style-type: none"> <li>Conservation field dated 30 June 2023</li> </ul> <p>Based on verification of licensing/legal documents, the legality documents belonging to PT Citra Agro Kencana and PT Borneo Persada Energi Jaya are still valid in accordance with the provisions.</p>	
2.1.2	A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.	<p>PT CAK and PT BPEJ already has mechanisms related to compliance with legal compliance and evaluation of compliance:</p> <ol style="list-style-type: none"> <li>1) Legal Requirement Procedure, No. FR.EMS.LRR dated September 1, 2011; describes the mechanism for identifying and gaining access to voluntary regulations and guidelines that apply to all aspects of the company's activities, production and services, this procedure also describes how to identify regulatory access and voluntary monitoring of regulations related to sustainable palm oil management.</li> </ol> <p>Sources of information that can be used to identify related regulations and requirements include:</p> <ul style="list-style-type: none"> <li>National department website</li> <li>Publication of legislation at the national, provincial or regional level</li> <li>Internet (social media) discussion groups</li> <li>Seminars and meetings</li> <li>State secretary</li> <li>Ministry Office</li> <li>Local Government</li> <li>Other related agencies (such as BAPEDAL, etc.)</li> </ul> <p>PT CAK and PT BPEJ also has an Evaluation of Compliance procedure, No. FR.EMS.ECR dated September 1, 2011; explains the mechanism for evaluating compliance with relevant laws and regulations with environmental aspects of EMS and implementation of sustainable palm</p>	Complied

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		<p>oil management. The Corporate Sustainable Head reviews all sources of regulations and other requirements and interprets them for implementation in operations and products.</p> <p>Regulations have been evaluated according to their fields, such as:</p> <ul style="list-style-type: none"> <li>• Peraturan Pemerintah (PP) Nomor 5 Tahun 2021 regarding <i>Penyelenggaraan Perizinan Berusaha Berbasis Risiko</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 6 Tahun 2021 regarding <i>Penyelenggaraan Perizinan Berusaha di Daerah</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 20 Tahun 2021 regarding <i>Penertiban Kawasan dan Tanah Terlarang</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 22 Tahun 2021 regarding <i>Penyelenggaraan Perlindungan dan Pengelolaan Lingkungan Hidup</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 26 Tahun 2021 regarding <i>Penyelenggaraan Bidang Pertanian</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 31 Tahun 2021 regarding <i>Penyelenggaraan Bidang Pelayaran</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 35 Tahun 2021 regarding <i>Perjanjian Kerja Waktu Tertentu, Alih Daya, Waktu Kerja dan Waktu Istirahat, dan Pemutusan Hubungan Kerja</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 36 Tahun 2021 regarding <i>Pengupahan</i>.</li> <li>• Peraturan Pemerintah (PP) Nomor 37 Tahun 2021 regarding <i>Penyelenggaraan Program Jaminan Kehilangan Pekerjaan</i></li> <li>• Local regulation such as Decree of the Governor of Kalimantan Timur Number 561/K.854/2022 dated 6 December 2022 concerning Minimum Wage for 2023/<i>Upah Minimum Kabupaten Kutai Barat Tahun 2023</i></li> </ul>	
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		<p>The evaluation was conducted annually, such as :</p> <p>PT Citra Agro Kencana</p> <ul style="list-style-type: none"> <li>• Plantation licensing sector dated 30 June 2023</li> <li>• Environmental sector dated 30 June 2023</li> <li>• Labor Sector dated 30 June 2023</li> <li>• Social Affairs dated 30 June 2023</li> <li>• OHS dated 30 June 2023</li> <li>• Conservation field dated 30 June 2023</li> </ul> <p>PT Borneo Persada Energi Jaya</p> <ul style="list-style-type: none"> <li>• Plantation licensing sector dated 30 June 2023</li> <li>• Environmental sector dated 30 June 2023</li> <li>• Labor Sector dated 30 June 2023</li> <li>• Social Affairs dated 30 June 2023</li> <li>• OHS dated 30 June 2023</li> <li>• Conservation field dated 30 June 2023</li> </ul> <p>Based on verification of licensing/legal documents, the legality documents belonging to PT Citra Agro Kencana and PT Borneo Persada Energi Jaya are still valid in accordance with the provisions.</p> <p><b>Contractor/s</b></p> <p>Collaboration between PT CAK and PT BPEJ with local contractors is based on a Cooperation Agreement Letter (SPK). Based on verification of several documents of the Cooperation Agreement Letter-SPK, it is explained in the contents of the article specifically related to the legality requirements that must be met, such as :</p> <p>Contract with PT Kreatif Jaya Mandiri No : CAK/128/SPK/XII-23 DIR dated 29 December 2023 for Infrastructure Work. In Article 9 stated that Second Party (PT Kreatif Jaya Mandiri) shall complied to</p>	
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		sustainability certification system that run by the company. Second party shall comply to First party regulation and procedure in implementing Sustainable Palm Oil, but not limited to RSPO, ISPO and ISCC requirements.	
2.1.3	Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.	<p>The company has compiled a Work Instruction (IK) with the code: IK.PPH.01 regarding Maintenance of HGU Stakes/pegs dated December 6, 2018 as a guide in the activities of maintaining HGU stakes. The work instructions explain the HGU benchmark standards in accordance with the Minister of Agrarian Affairs/BPN No. 3 of 1997. Monitoring and maintenance of HGU boundary markings is carried out by each estate and is carried out once a year, where the monitoring results are compiled in the form of a monitoring report on the maintenance of stakes.</p> <p>Based on the Work Instruction Code: IK.PPH.01, that monitoring and maintenance of HGU stakes is carried out once a year, the last monitoring and maintenance was carried out in Decenmber 2023 by GIS Department (PT CAK and PT BPEJ).</p> <p>Based on the inspection and the installation report of PT. CAK HGU stakes for the period 2023 with the following details: Based on PT CAK's land map, the company's boundary stakes total 149 stakes with a total of 117 installed stakes and are in good condition and maintained, 32 stakes have not been installed. From this, the company has a monitoring program for monitoring and installing HGU stakes in 2024-2026 with a target of 10 stakes in 2024, 10 stakes in 2025 and 11 stakes in 2026.</p> <p>Based on the inspection report and the installation of HGU PT. BPEJ stakes for the period 2023 with the following details: based on the map of the land plot of PT BPEJ, the company's upper stakes total 90 stakes with a total of 69 stakes installed and in good condition and maintained, 18 missing stakes and 3 stakes that have not been installed. From this, the company has a monitoring program and installation of HGU stakes</p>	Complied

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		<p>in 2024-2026 with a target of 7 Pal in 2024, 7 stakes in 2025 and 7 stakes in 2026.</p> <p>Based on field observation, the condition of HGU poles in PT CAK and PT BPEJ are well maintained and the location in accordance with HGU map, such as poles : PT CAK Peg HGU No. 106, 107 and 134, PT BPEJ Peg HGU No. 122 and 123.</p>	
<b>Criteria 2.2:</b> All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	A list of contracted parties is available.	<p>PT CAK and PT BPEJ have recorded the list of contractors in the contract register and it is stored properly in the format "Monitoring PT CAK and PT BPEJ Contractors in 2023/2024". Monitoring is carried out on the type of work, work period, work progress and work status. BAP/contract payments, namely:</p> <ol style="list-style-type: none"> <li>1. Agreement Letter No. CAK/123/SPJP/XII-23, PT Jaya Harapan Nusa Sejahtera, CPO Transporter, period contract 1 January 2023 – 31 December 2023.</li> <li>2. Cooperation Contract between PT Citra Agro Kencana and PT Creative Jaya Mandiri, SPK No. CAK/116/SPSPB/XII-22/DIR dated 30 June 2023 for types of work including Imas, Tumbang, Stacking, Terracing, Road Construction, Ditch Construction, Bridge Construction and Culvert Construction covering an area of 107.19 Ha.</li> <li>3. CPO Transport Agreement Letter No. CAK/100/SPJP/XII-20/DIR dated December 31, 2020 on behalf of PT Inti Jaya (namely Riki Anggara) and has also signed a Letter of Commitment regarding the implementation of the RSPO certification system including a commitment on ethical conduct in business on 7 April 2021.</li> </ol> <p>Based on interview with the General Manager (Mr Agung) and Head Administration-KTU obtained information that the list of third parties updated in quarterly basis.</p>	Complied

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2.2.2	All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party.	<p>Collaboration between PT CAK and PT BPEJ with local contractors is based on a Cooperation Agreement Letter (SPK), which is updated regularly based on the agreement. Based on verification of several documents of the Cooperation Agreement Letter-SPK, it is explained in the contents of the article specifically related to the legality requirements that must be met.</p> <p>Sample seen for Cooperation agreement letter (SPK):</p> <ul style="list-style-type: none"> <li>- <i>"Perjanjian Jual Beli Tandan Buah Segar Kelapa Sawit Antara PT Wejas Imauel dengan PT Citra Agro Kencana No. 039/CAK/PK/04.006/III/2024"</i> dated 22/03/2024 – Cooperation Agreement Letter for FFB purchase between PT CAK and PT Wejas Imanuel.</li> <li>- <i>"Perjanjian Jual Beli Tandan Buah Segar Kelapa Sawit Antara CV Laszio Lestari dengan PT Citra Agro Kencana No. 038/CAK/PK/04.006/III/2024"</i> dated 22/03/2024 – Cooperation Agreement Letter for FFB purchase between PT CAK and CV Laszio Lestari.</li> </ul> <p>In article 10 point 2 stated that:</p> <ul style="list-style-type: none"> <li>- <i>"Pihak kedua harus memperhatikan, melaksanakan serta mematuhi kewajiban peraturan dan hukum yang berlaku"</i> - The second party must pay attention to, implement and comply with applicable regulatory and legal obligations.</li> <li>- <i>"Pihak pertama dan kedua dalam menjalankan operasional bisnisnya tetap menerapkan perilaku etis dan menjunjung tinggi serta menghormati HAM"</i> - The first and second parties in carrying out their business operations continue to implement ethical behavior and uphold and respect human rights.</li> </ul> <p>Another sample of contract with CPO/CPKO transporter:</p> <ul style="list-style-type: none"> <li>- Surat Perjanjian Pengangkutan CPO &amp; CPKO No:</li> </ul>	Complied
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		<p>084/CAK/PK/04.006/II/2024 dated 29/02/2024 – Agreement Letter of CPO/CPKO transport between PT Citra Agro Kencana and PT Berkas Karim Mandiri.</p> <ul style="list-style-type: none"> <li>- Surat Perjanjian Pengangkutan CPO &amp; CPKO No: 062/CAK/PK/04.006/I/2024 dated 01/01/2024 – Agreement Letter of CPO/CPKO transport between PT Citra Agro Kencana and PT Jaya Harapan Nusa Sejahtera.</li> </ul> <p>In article 11/16 point 2 stated that:</p> <ul style="list-style-type: none"> <li>- <i>"Pihak kedua harus memperhatikan, melaksanakan serta mematuhi kewajiban peraturan dan hukum yang berlaku"</i> - The second party must pay attention to, implement and comply with applicable regulatory and legal obligations.</li> <li>- <i>"Pihak pertama dan kedua dalam menjalankan operasional bisnisnya tetap menerapkan perilaku etis dan menjunjung tinggi serta menghormati HAM"</i> - The first and second parties in carrying out their business operations continue to implement ethical behavior and uphold and respect human rights.</li> </ul> <p>During verification document of FFB supplier and CPO/CPKO transporter it was noted that they have comply to regulation such as: business operation permit, pay minimum wages for their workers, register their workers to BPJS Ketenagakerjaan (Accident insurance &amp; death insurance), drivers licence, vehicle registration.</p>	
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.	<p>PT CAK has a list of contracts and is well preserved in the format "Monitoring Kontraktor PT CAK tahun 2024", monitoring is carried out for job type, job period, job progress as well as the status of BAP/payment of contracts.</p> <p>Collaboration between PT CAK and PT BPEJ with local contractors is based on a Cooperation Agreement Letter (SPK), which is updated regularly based on the agreement. Based on verification of several documents of the Cooperation Agreement Letter-SPK, it is explained in</p>	Complied

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		<p>the contents of the article specifically related clauses disallowing child, forced and trafficked labour.</p> <p>Sample seen for Cooperation agreement letter (SPK):</p> <ul style="list-style-type: none"> <li>- "Perjanjian Jual Beli Tandan Buah Segar Kelapa Sawit Antara PT Wejas Imauel dengan PT Citra Agro Kencana No. 039/CAK/PK/04.006/III/2024" dated 22/03/2024 – Cooperation Agreement Letter for FFB purchase between PT CAK and PT Wejas Imanuel.</li> <li>- "Perjanjian Jual Beli Tandan Buah Segar Kelapa Sawit Antara CV Laszio Lestari dengan PT Citra Agro Kencana No. 038/CAK/PK/04.006/III/2024" dated 22/03/2024 – Cooperation Agreement Letter for FFB purchase between PT CAK and CV Laszio Lestari.</li> </ul> <p>In article 10 point 4.f stated that "<i>Tidak melakukan praktik yang melibatkan pekerja anak, pekerja paksa dan pekerja dari perdagangan manusia serta tetap menerapkan perilaku etis dan menjunjung tinggi serta menghormati HAM alam pelaksanaan pekerjaan</i>" - Not carrying out practices involving child labor, forced labor and workers from human trafficking and continuing to implement ethical behavior and uphold and respect human rights in carrying out work.</p> <p>Another sample of contract with CPO/CPKO transporter:</p> <ul style="list-style-type: none"> <li>- Surat Perjanjian Pengangkutan CPO &amp; CPKO No: 084/CAK/PK/04.006/II/2024 dated 29/02/2024 – Agreement Letter pf CPO/CPKO transport between PT Citra Agro Kencana and PT Berkat karimar Mandiri.</li> <li>- Surat Perjanjian Pengangkutan CPO &amp; CPKO No: 062/CAK/PK/04.006/I/2024 dated 01/01/2024 – Agreement Letter pf CPO/CPKO transport between PT Citra Agro Kencana and PT Jaya Harapan Nusa Sejahtera.</li> </ul> <p>In article 11 point f stated that: "<i>Tidak melakukan praktik yang</i></p>	
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		<p><i>melibatkan pekerja anak, pekerja paksa dan pekerja dari perdagangan manusia serta tetap menerapkan perilaku etis dan menjunjung tinggi serta menghormati HAM alam pelaksanaan pekerjaari" - Not carrying out practices involving child labor, forced labor and workers from human trafficking and continuing to implement ethical behavior and uphold and respect human rights in carrying out work.</i></p> <p>During verification document of FFB supplier and CPO/CPKO transporter it was noted that they have comply to not using the child, forced and trafficked labour.</p>																
<b>Criteria 2.3:</b> All FFB supplies from outside the unit of certification are from legal sources.																		
2.3.1	<p><b>(C)</b> For all directly sourced FFB, Palm Oil Mill (POM) requires:</p> <ul style="list-style-type: none"><li>Information regarding the geolocation of FFB origins;</li><li>Proof of ownership status, right/claim of the land by grower/smallholder;</li><li>If relevant, valid planting/operational/trading license, or is part of a cooperative which allows the buying and selling of FFB.</li></ul>	<p>The organization has maintained the data of the directly sourced of FFB. The information regarding the geolocation and proof of ownerships status and IUP as also have been verified during audit. The document sample has been verified during ASA2 as follows:</p> <table><tr><th>No</th><th>Supply Base</th><th>Geolocation</th><th>HGU</th><th>IUP</th></tr><tr><td>1</td><td>Borneo Persada Energy Jaya (FR group)</td><td>0° 26' 6.48" S; 115° 38' 16.68" E</td><td>No. 31/HGU/KEM-ATR/BPN/2017 "HGU PT BPEJ"</td><td>No.2017, area 5,944.72 Ha</td></tr><tr><td>2</td><td>PT Maha Karya Bersama</td><td>0° 25' 38.94" S; 115° 52' 20.19" E</td><td>Location Permit from Bupati Kutai Barat No. 525.26/K.617A/2010 "Izin Lokasi PT Maha Karya Bersama" dated 1 July 2010 area</td><td>No.525.29/K.775/2011 from Bupati Kutai Barat "Pemberian Ijin Usaha Perkebunan" with area 18,628 Ha and</td></tr></table>	No	Supply Base	Geolocation	HGU	IUP	1	Borneo Persada Energy Jaya (FR group)	0° 26' 6.48" S; 115° 38' 16.68" E	No. 31/HGU/KEM-ATR/BPN/2017 "HGU PT BPEJ"	No.2017, area 5,944.72 Ha	2	PT Maha Karya Bersama	0° 25' 38.94" S; 115° 52' 20.19" E	Location Permit from Bupati Kutai Barat No. 525.26/K.617A/2010 "Izin Lokasi PT Maha Karya Bersama" dated 1 July 2010 area	No.525.29/K.775/2011 from Bupati Kutai Barat "Pemberian Ijin Usaha Perkebunan" with area 18,628 Ha and	Complied
No	Supply Base	Geolocation	HGU	IUP														
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				18,628 Ha and 6,010 Ha	6,010 Ha. dated 3 October 2011	
	3	PT Borneo Persada Prima Jaya	0° 21' 38.00" S; 115° 36' 39.62" E	SK HGU No. 94/HGU/BPN RI/2014 "HGU PT Borneo Persada Prima Jaya" from Kepala Badan Pertanahan Nasional RI dated 26 June 2014, with area Luas 7,136 Ha.	No. 525.26/K.437B /2010 dated 22 November 2010 from Bupati Kutai Barat "Ijin Usaha Perkebunan", with area 8,691 Ha	
	4	PT Marsam Citra Adi Perkasa	0° 0' 48.07" S; 115° 39' 47.88" E	SK HGU No.70/HGU/BPN Ri/2014 from Kepala Badan Pertanahan Nasional RI with area 6,395.42 Ha dated 2 April 2014	IUP No. 525.26/K.935a /2010 from Bupati Kutai Barat with area 10,857 Ha dated 22 November 2010	
	5	PT Ketapang Hijau Lestari	Latitude: 0° 13' 36.25", Longitude: 115° 59' 24.81"	SK HGU No. 00216 from Kepala Badan Pertanahan Nasional dated 20 March 2017.	IUP No. 525.29/K.549/ 2013 from Bupati Kutai Barat with area 6,065Ha dated 29 April 2013.	
	6	PT Borneo Surya	Latitude: 0° 37' 13.51" S;	SK HGU No. 23/HGU/KEM- ATR/BPN/III/2019	IUP based on "Surat Keputusan	

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			Mining Jaya	Logitude: 116° 02' 20.40" E	dated 28 March 2019 the area 4,345.1869 Ha	Bupati Kutai Barat No. 525.26/K.975b /2010 dated 22 November 2010"	
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1.	<p>During this audit, PT Citra Agro Kencana receive FFB from indicrect third party supplier as below:</p> <ul style="list-style-type: none"> <li>- CV Anugrah Jahsa Investama (indirect)</li> <li>- PT Wejas Imanuel (indirect)</li> <li>- PT Ary (indirect)</li> <li>- PT Wong Akeh Utama (indirect)</li> <li>- CV Samurai 789 (indirect)</li> <li>- CV Lazio</li> </ul> <p>The information regarding the geolocation and proof of ownerships status and operational/trading license as also have been verified during audit.</p> <p>Sample seen:</p> <ul style="list-style-type: none"> <li>- CV Anugerah Investama; Nomor Induk Berusaha (NIB) number 2206220027685; KBLI No. 46202; Legal entity registered in KemenkumHAM RI No: AHU-0030920-AH.01.14 Tahun 2022, dated 6 May 2022; supply by 22 smallholder with total area 89 ha; sample geolocation smallholder on behalf Nasman (latitude -0.7470718, longitude: 115.7762324), Ampeng (latitude -0.8218607, longitude: 115.785792), Evi ana (latitude -0.7882094, longitude: 115.7556286). Proof of land ownership can be shown during audit in the form of SKT (Surat Kepemilikan Tanah).</li> <li>- CV Ary; Tanda Daftar Perusahaan Perorangan (PO) Nomor TDP 300.503/455/Kec.-JPG/PELUM, dated 03 May 2021; Surat Izin</li> </ul>					Complied

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		Usaha Perdagangan Kecil Nomor: 300.503/454/Kec.JPG/PELUM, KBLI No: 49213, 46100 dated 3 May 2021; Supply by 24 smallholder/supply base plantation with total area 750 ha; sample geolocation smallholder on behalf Maskur G (latitude -0.5804964, longitude: 116.0257467); Hendri (latitude -0.5444407, longitude: 116.1225271); Amran Rumapea (latitude -0.3665231, longitude: 115.6361655).																																				
<b>Principle 3: Optimise productivity, efficiency, positive impact and resilience</b> Implement plans, procedures and systems for continuous improvement.																																						
<b>Criteria 3.1:</b> There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.																																						
3.1.1	<b>(C)</b> A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders.	<p>PT CAK shows the business management plan, namely "Proyeksi PT Citra Agro Kencana Tahun 2023-2027". The business plan includes the projection of FFB production in total, costs, sales and revenues. Crop production projection/FFB yield trends over 5 years, mill extraction rates trends, cost of production. The business plan also taking into consideration the price forecast and financial indicators (such as inflation and currency exchange).</p> <p>Projection of Production for period 2023-2027</p> <table><tr><th>Item</th><th>Unit</th><th>2023</th><th>2024</th><th>2025</th><th>2026</th><th>2027</th></tr><tr><td>FFB Production (CAK Estate)</td><td>MT</td><td>94,989</td><td>104,487</td><td>114,936</td><td>126,430</td><td>139,073</td></tr><tr><td>FFB Production (Scheme smallholder)</td><td>MT</td><td>24,588</td><td>27,047</td><td>29,752</td><td>32,727</td><td>36,000</td></tr><tr><td>Upkeep Immature Area (CAK Estate)</td><td>Ha</td><td>469</td><td>317</td><td>846</td><td>798</td><td>669</td></tr><tr><td>Upkeep Mature Area (CAK Estate)</td><td>Ha</td><td>5,114</td><td>5,394</td><td>5,535</td><td>5,582</td><td>5,582</td></tr></table>	Item	Unit	2023	2024	2025	2026	2027	FFB Production (CAK Estate)	MT	94,989	104,487	114,936	126,430	139,073	FFB Production (Scheme smallholder)	MT	24,588	27,047	29,752	32,727	36,000	Upkeep Immature Area (CAK Estate)	Ha	469	317	846	798	669	Upkeep Mature Area (CAK Estate)	Ha	5,114	5,394	5,535	5,582	5,582	Complied
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		<table><tr><td>Upkeep Immature Area (Scheme smallholder)</td><td>Ha</td><td>83</td><td>16</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Upkeep Mature Area (Scheme smallholder)</td><td>Ha</td><td>1,327</td><td>1,394</td><td>1,410</td><td>1,410</td><td>1,410</td></tr><tr><td>FFB Process</td><td>MT</td><td>415,249</td><td>456,774</td><td>502,451</td><td>552,696</td><td>607,966</td></tr><tr><td>CPO</td><td>MT</td><td>107,965</td><td>118,761</td><td>130,637</td><td>143,701</td><td>158,071</td></tr><tr><td>PK</td><td>Ton</td><td>19,268</td><td>21,194</td><td>23,314</td><td>25,645</td><td>28,210</td></tr><tr><td>OER</td><td>%</td><td>26</td><td>26</td><td>26</td><td>26</td><td>26</td></tr><tr><td>KER</td><td>%</td><td>5</td><td>5</td><td>5</td><td>5</td><td>5</td></tr></table> <p>PT CAK demonstrates financial report for fiscal year end 31 December 2023. The financial report prepared by independent auditor ratnawati Setiadi, KAP Purwantono Sungkoro dan Surja, Register of Public Accountant No. AP.0698 report No. 01710/2.1032/AU.1/01/0698-2/1/VI/2024 dated 21 June 2024. The auditor, in opinion mentioned that the financial report is good and comply with the Indonesian Financial Accountant Standard.</p> <p>PT BPEJ demonstrates financial report for fiscal year end 31 December 2023. The financial report prepared by independent auditor ratnawati Setiadi, KAP Purwantono Sungkoro dan Surja, Register of Public Accountant No. AP.0698 report No. 01595/2.1032/AU.1/01/0698-2/1/VI/2024 dated 4 June 2024. The auditor, in opinion mentioned that the financial report is good and comply with the Indonesian Financial Accountant Standard.</p>	Upkeep Immature Area (Scheme smallholder)	Ha	83	16	-	-	-	Upkeep Mature Area (Scheme smallholder)	Ha	1,327	1,394	1,410	1,410	1,410	FFB Process	MT	415,249	456,774	502,451	552,696	607,966	CPO	MT	107,965	118,761	130,637	143,701	158,071	PK	Ton	19,268	21,194	23,314	25,645	28,210	OER	%	26	26	26	26	26	KER	%	5	5	5	5	5	
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3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available.	Based on document review and field visit during ASA2, it was known that the older Oil Palm Planted at PT CAK is 2011 and PT BPEJ is 2012 so the replanting program will be held on around 2035 and 2036.  There is no palm for replanting for 5 year foreward.	Complied																																																	
3.1.3	The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken.	Management review Citra Agro Kencana and Borneo Persada Energi Jaya Estate has conducted on 22 January 2024, attended by Group	Complied																																																	

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		<p>Manager, Mill Manager, Head Assistant, Traksi Asisstant, Field Assistant, KTU and Sustainability Assistant. The management review has discussed:</p> <ul style="list-style-type: none"> <li>a. Result of RSPO, ISPO, and opetrasional Internal Audit for Estate (Citra Agro Kencana Estate &amp; Borneo Persada Energi Jaya Estate) as stated in the Laporan Hasil Audit (LHA) conduct on 20-23 Mei 2023 and Follow-up of 2 nonconformities was conducted last on May 24, 2023.</li> <li>b. Quality control of OER quality,</li> <li>c. Changes that affect the processing system</li> <li>d. Feedback from customers</li> <li>e. Process performance and product conformance,</li> <li>f. Preventive and corrective action status</li> <li>g. Follow-up resulting from management review</li> <li>h. Recommendations for improvement</li> <li>i. Production effectiveness</li> <li>j. Supply chain and</li> <li>k. Effectiveness of OHS implementation.</li> </ul>	
<b>Criteria 3.2:</b> The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.			
3.2.1	<b>(C)</b> The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification.	<p>Based on document review during ASA2, it was known that the organization has a continuous improvement plan for both estate and mill associated social and environmental performance and impacts, for example:</p> <ul style="list-style-type: none"> <li>- Construction of permanent housing and public facilities (places of worship, sports fields, gereja) in stages for plantation and PKS employees.</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>- Utilization of liquid waste as fertilizer on plantation land.</li> <li>- Grass cutting using electric energy (usually gasoline)</li> <li>- Efficiency of ripple mill by installing nut grading,</li> <li>- Slowing down the wear of air lock nut cyclone with fan impeller</li> <li>- Eliminating clogs in the sludge liquid that often spills by not applying a pump.</li> <li>- Using shells and fiber as renewable fuel to reduce the use of fossil fuels.</li> <li>- Result of RSPO, ISPO, and operational Internal Audit for Estate (Citra Agro Kencana Estate &amp; Borneo Persada Energi Jaya Estate) as stated in the Laporan Hasil Audit (LHA) conduct on 20-23 Mei 2023 and Follow-up of 2 nonconformities was conducted last on May 24, 2023.</li> <li>- Agronomy Internal audit for PT CAK and PT BPEJ was conducted on 20-28 February 2024 with the last date for closed of findings on 26 March 2024.</li> <li>- Mill internal audit for PT CAK was conducted on 20-30 May 2024 with the last date for closed of findings on 30 June 2024.</li> <li>- Management review Citra Agro Kencana and Borneo Persada Energi Jaya Estate has conducted on 22 January 2024, attended by Group Manager, Mill Manager, Head Assistant, Traksi Asisstant, Field Assistant, KTU and Sustainability Assistant.</li> </ul>	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat by Certification Body during Annual Surveillance Assessment by using the RSPO metrics template.	<p>RSPO Annual Communication of Progress 2023 of PT Citra Agro Kencana has been available in RSPO.</p> <p>At the time of the audit ASA2, the RSPO Metrics template was submitted and verified by the auditor.</p>	Complied
<b>Criteria 3.3:</b> Operating procedures are appropriately documented, consistently implemented and monitored.			

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3.3.1	<b>(C)</b> Standard Operating Procedures (SOPs) for the unit of certification are in place.	<p>There is no change related to the SOP until ASA2.</p> <p>Estate and Mill has had Standard Operational Procedures (SOP) that covering entire operational activity as follows:</p> <p><b>Estate</b></p> <ul style="list-style-type: none"> <li>• Sample taken: Operational Best Practices-Pembibitan No. MN.FR.COP.OPA.PBT dated 1 July 2012. The SOP contains Definition, responsibility, policy – related to location and hectarage of nursery area, water availability, oil palm seedling orders. There are two types of nursery – one stage and two-stage nursery. Pre-nursery stage and main-nursery stage explains receiving, counting and planting of seedling (including identification of abnormal seedling), watering the seedling, fertilizer application, pest and disease management for pre-nursery, weed control, seedling selection, nursery census and administrative control. There is no changes on their operational procedure for Mill and Estates.</li> <li>• SOP Agronomy – Operational Best Practices Oil Palm Agronomy dated 1 July 2012, divided into: Book 1: Nursery No.FR.COP.OPA.PBT, Land Preparation No.FR.COP.OPA. PLH up to Manuring/Fertilizing No.FR.COP.OPA.PMK. Book 2: Pest &amp; Disease Control Management No.FR.COP.OPA.PHT, up to Replanting No.FR.COP.OPA.PRM.</li> <li>• This SOP also consist of working instruction for receiving the seedling WI.FR.COP.CA.OPA.PBT.01 – Penerimaan Kecambah, WI.FR.COP.CA.OPA.PBT.02 – Perhitungan dan Seleksi Kecambah, WI.FR.COP.CA.OPA.PBT.03 – Penanaman Kecambah di Persemaian, WI.FR.COP.CA.OPA.PBT.04 – Perlakuan Pemisahan Bibit Ganda, WI.FR.COP.CA.OPA.PBT.05 – Penanaman Bibit di pembibitan Utama. Standar Pengukuran ST.FR.COP.OPA.PBT. There are also working instructions for the processing.</li> </ul> <p><b>Mill</b></p>	Complied
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		<ul style="list-style-type: none"> <li>• SOP Penerimaan Buah: SOP MN.FR.COP.OPM.PNB dated 31 December 2015.</li> <li>• SOP Perebusan Buah: SOP MN.FR.COP.OPM.PRB dated 31 December 2015.</li> <li>• SOP Pemisahan Brondolan: SOP MN.FR.COP.OPM.PMB dated 31 December 2015.</li> <li>• SOP Pengadukan dan Pengempaan: SOP MN.FR.COP.OPM.PNP dated 31 December 2015.</li> <li>• SOP Pemurnian: SOP MN.FR.COP.OPM.PMR dated 31 December 2015.</li> <li>• SOP Nut dan Serabut: SOP MN.FR.COP.OPM.NTS dated 31 December 2015.</li> <li>• SOP Pengolahan Inti Sawit: SOP MN.FR.COP.OPM.PIS dated 31 December 2015.</li> <li>• SOP Boiler: SOP MN.FR.COP.OPM.BLR dated 31 December 2015.</li> <li>• SOP Listrik: SOP MN.FR.COP.OPM.LST dated 31 December 2015.</li> <li>• SOP Pengolahan Air: SOP MN.FR.COP.OPM.POA dated 31 December 2015.</li> <li>• SOP Laboratorium: SOP MN.FR.COP.OPM.LAB dated 31 December 2015.</li> </ul> <p>CAK POM has documented and implemented procedure related to process of FFB to become CPO and PK, starts from FFB receiving to dispatch of CPO and PK. Those documents above are available in each unit.</p> <p>Based on Manuring Procedures obtain information that to increasing soil fertility and maximizing yield, estates using organic fertilizer beside inorganic. For example, EFB application with dosage in normal soil.</p>	
3.3.2	A mechanism to check consistent implementation of procedures is in place.	To ensuring field implementation consistent with procedures, management has a mechanism such as:	Complied

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		<ul style="list-style-type: none"> <li>- Result of RSPO, ISPO, and opetrasional Internal Audit for Estate (Citra Agro Kencana Estate &amp; Borneo Persada Energi Jaya Estate) as stated in the Laporan Hasil Audit (LHA) conduct on 20-23 Mei 2023 and Follow-up of 2 nonconformities was conducted last on May 24, 2023.</li> <li>- Agronomy Internal audit for PT CAK and PT BPEJ was conducted on 20-28 February 2024 with the last date for closed of findings on 26 March 2024.</li> <li>- Mill internal audit for PT CAK was conducted on 20-30 May 2024 with the last date for closed of findings on 30 June 2024.</li> <li>- Management review Citra Agro Kencana and Borneo Persada Energi Jaya Estate has conducted on 22 January 2024, attended by Group Manager, Mill Manager, Head Assistant, Traksi Asisstant, Field Assistant, KTU and Sustainability Assistant.</li> </ul> <p>During the ASA2 audit, auditor has interview QC staff for estate and mill. Through the interview obtain information as follows:</p> <ul style="list-style-type: none"> <li>- QC in estate is still conducted regularly at least once a month. The items that shall verify is quality of harvesting (circle, harvesting path and FFB/loose fruit left), manuring, upkeep in immature area and replanting. This is a routine activity.</li> <li>- QC in mill is still conducted regularly at least once a month. Items to check such as quality of sortation in loading ramp, sterilizer, USB check, LTDS, wet shell, fibre cyclone, temperature in clarification, kernel silo and press station, mass balance of solid and liquid and calibration of CPO/PK production in laboratory. This is a routine activity.</li> </ul> <p>The report of QC activity has been shown during ASA2 audit.</p>	
3.3.3	Records of monitoring and any actions taken are maintained and available.	During the ASA2 audit, auditor has observed the records of following action after Visit Agronomy and Visit Engineering/Mill as mentioned in	Complied

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		<p>the <i>Laporan Hasil Audit – LHA Report</i>. The action plan to follow up the findings has shown during ASA2.</p> <p>Some of the recorded monitoring records are:</p> <p>Monitoring FFB quality</p> <p>Monitoring of maintenance implementation (conformity between target and realization)</p> <p>Monitoring of CPO and Kernel quality</p> <p>Monitoring of CPO and Kernel quantity</p> <p>Monitoring of sterilizer temperature,</p> <p>Monitoring the duration of boiling,</p> <p>Monitoring/maintenance of production machinery,</p> <p>Monitoring water availability,</p> <p>Monitoring the implementation of fertilization,</p> <p>Monitoring the implementation of POME and Empty Bunch application,</p> <p>Monitoring the implementation of land application,</p> <p>Monitoring the implementation of harvest.</p>	
<b>Criteria 3.4:</b> A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			
3.4.1	<p><b>(C)</b> SEIA in new planting or operation including mills, is conducted independently and participatively by involving the affected stakeholders, inclusive of impact assessment from the smallholder/outgrower scheme (if any). The assessment is to be documented.</p>	<p><b><u>PT Citra Agro Kencana</u></b></p> <p>Environment Impact Assessment (EIA) was available in :</p> <ul style="list-style-type: none"> <li>• “Analisis mengenai Dampak Lingkungan (AMDAL) Kegiatan Perkebunan dan Pabrik Minyak Sawit di Kampung Lumpat Dahug, Kampung Muara Bomboy, Kampung Muara Begai, kampung Damai Semberang dan kampung mantar, Kecamatan Damai dan Kecamatan muara lawa Kabupaten Kutai Barat Provinsi Kalimantan Timur. Ruang lingkup AMDAL berdasarkan Izin lokasi seluas 16.483 ha (SK Bupati Kutai Barat Nomor: 525.26/K/565b/2010) dan kapasitas Pabrik 60</li> </ul>	Complied

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		<p>ton TBS/jam. – Environmental Impact Assessment (ANDAL) of Palm Oil Plantation and Mill Activities in Lumpat Dahuq Village, Muara Bomboy Village, Muara Begai Village, Damai Seberang Village and Mantar Village, Damai District and Muara Lawa District, Kutai Barat Regency, Kalimantan Timur Province.</p> <p>The scope of the AMDAL based on a location permit is 16,483 ha (SK Bupati Kutai Barat Number: 525.26/K/565b/2010) and a Mill capacity of 60 tons of FFB/hour</p> <ul style="list-style-type: none"> <li>• “Adendum ANDAL dan RKL-RPL Perubahan Rencana Usaha Dan/Atau Kegiatan Perkebunan Kelapa Sawit dan Pabrik Minyak Sawit, Peningkatan Kapasitas Pabrik Minyak Sawit dari 60 Ton TBS/jam menjadi 90 ton TBS/jam dan Pembangunan Pabrik Kernel Crushing plant (KCP) kapasitas 200 ton/hari, September 2021. SK Kelayakan Lingkungan berdasarkan Keputusan Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 660/93/DPMPTSP-III.SP/IX/2021”</li> </ul> <p>Addendum to ANDAL and RKL-RPL Changes in Business Plans and/or Activities for Palm Oil Plantations and Palm Oil Mills, Increase in Palm Oil Mill Capacity from 60 Tons FFB/hour to 90 tons FFB/hour and Construction of Kernel Crushing Plant (KCP) with a capacity of 200 ton/day, September 2021. Environmental Feasibility Decree based on the Decree of Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu of Kutai Barat Regency Number: 660/93/DPMPTSP-III.SP/IX/2021.</p> <ul style="list-style-type: none"> <li>• “Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Kutai Barat Nomor : 500.16.7.2/03/SKKL/DPMPTSP-III/VI/2024 tertanggal 28 Juni 2024 Tentang Kelayakan Lingkungan Hidup Dokumen Addendum ANDAL dan RKL RPL Atas Perubahan Rencana Usaha dan/atau Kegiatan Perkebunan Kelapa Sawit dan Pabrik Minyak Kelapa Sawit (Pemanfaatan Energi Biogas Berbahan Limbah Cair Pabrik Kelapa</li> </ul>	
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		<p>Sawit dengan Kapasitas 2 MW) Berlokasi di Kampung Muara Bomboy, Damai Seberang, Lumpat Dahuq, Mantar dan Muara Nyahing Kecamatan Damai serta Kampung Muara Begai Kecamatan Muara Lawa Kabupaten Kutai Barat Provinsi Kalimantan Timur atas Nama PT Citra Agro Kencana”.</p> <p>Decree of the Head of the West Kutai Regency Investment and One-Stop Integrated Services Service Number: 500.16.7.2/03/SKKL/DPMPTSP-III/VI/2024 dated 28 June 2024 concerning the Environmental Feasibility of the ANDAL and RKL RPL Addendum Documents for Changes to Business Plans and/ or Palm Oil Plantation and Palm Oil Factory Activities (Utilization of Biogas Energy Made from Liquid Palm Oil Factory Waste with a Capacity of 2 MW) Located in Muara Bomboy Village, Damai Seberang, Lumpat Dahuq, Mantar and Muara Nyahing Damai District and Muara Begai Village, Muara Lawa District West Kutai Regency, East Kalimantan Province on behalf of PT Citra Agro Kencana</p> <p>SEIA conducted by independent consultant Integra.</p> <p>SEIA conducted by involving the affected stakeholders inclusive of impact assessment from the smallholder/outgrower scheme.</p> <p>Another SEIA in PT CAK has been conducted on 2012 (8 – 21 March) by independent consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia. The SEIA has conducted by involving the affected stakeholders inclusive of impact assessment from the smallholder/outgrower scheme. Stakeholders that are directly related to PT CAK are the village government, BPK (Badan Pengawas), LPM (Lembaga Pemberdayaan Masyarakat), PT CAK communities, traditional institutions, and religious institutions. While the stakeholders are not directly related to the PT CAK are district governments, other companies and Communication Public Forum. SEIA document are available according to document “Social and Environmental Impact Assessment PT Citra Agro Kencana”.</p>	
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		<p>SEIA document and its implementation was review and monitor regularly once a year.</p> <p><b><u>PT Borneo Persada Energi Jaya:</u></b></p> <p>Environment Impact Assessment (EIA) was available in "Analisis Dampak Lingkungan Hidup Kegiatan Perkebunan dan Pabrik Minyak Kelapa Sawit , Kapasitas Pabrik 30 ton TBS per jam, berlokasi di Kampung Muara Bomboy, Damai Seberang, Lumpat Dahuq, Muara Tokong, Muara Nyahing dan Sempant, Kecamatan Damai Kabupaten Kutai Barat, Provinsi Kalimantan Timur". This document has been approved based on Decree of the Regent of Kutai Barat Number: 660.5/014/AMDAL/BLH-KBR/X/2010 dated 18 October 2010 Concerning the Environmental Feasibility of ANDAL, RKL and RPL Plantation and Palm Oil Factory Activities with a Capacity of 30 TBS/Hour in the name of PT Borneo Persada Energi Jaya in Muara Bomboy Village, Damai Seberang, Lumpat Dahuq, Muara Tokong, Muara Nyahing and Sempant, Damai District, Kutai Barat Regency, East Kalimantan Province.</p> <p>Environmental permits have been issued since 2010. Before 2012, they still used the Environmental Feasibility Decree, in accordance with PP No. 27 of 2012, environmental documents that have received approval before the enactment of this government regulation, are declared to remain valid and are equated to environmental permits.</p> <p>SEIA has been conducted on March 2012 by independent consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia. The SEIA has conducted by involving the affected stakeholders inclusive of impact assessment from the smallholder/outgrower scheme. Stakeholders that are directly related to PT BPEJ are the village government, BPK, LPM (Lembaga Pemberdayaan Masyarakat), PT BPEJ communities, traditional institutions, and religious institutions. While the stakeholders are not directly related to the PT BPEJ are district governments, other</p>	
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		companies and Communication Public Forum. SEIA document are available according to document "Social and Environmental Impact Assessment PT Borneo Persada Energy Jaya". SEIA document and its implementation was review and monitor regularly once a year. SEIA document and its implementation was review and monitor regularly once a year.	
3.4.2	For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.	<p><u>PT Citra Agro Kencana and PT Borneo Persada Energi Jaya</u></p> <p>Social and environmental management plan and monitoring are available in document of RKL (Rencana Kelola Lingkungan) and RPL (Rencana Pemantauan Lingkungan) and recommendation of social management and monitoring as per SIA document:</p> <ul style="list-style-type: none"> <li>• Enhance communication with stakeholder by socialisation to surrounding community both formal and informal.</li> <li>• Involving the role of village government, ketua adat in process of land compensation.</li> <li>• Initiate company association in district level and regent level to develop the strategy for addressing the tenurial issue.</li> <li>• Provide information on employee vacancy to surrounding community according to competency.</li> <li>• Recruit the CSR employee according to competency.</li> <li>• Provide CSR program and socialize the CSR program to surrounding community</li> <li>• Include the riparian conservation on CSR programme</li> </ul> <p>The company has an Environmental Sector PIC based on Letter of Appointment No: 1271/SPg/CHR-CAK/11/2023 dated 8 November 2023 which appointed Mr. Alka Dwi Putra as Environmental &amp; Conservation Officer. And, the company has also prepared an Environmental Monitoring Timeline on March 23 2024 where monitoring of social aspects is carried out per semester according to the RKL RPL Matrix.</p>	Non-compliance

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		<p>Monitoring of public perception is planned for June 2024 and December 2024.</p> <p>In the RKL RPL Semester 2/2023 report, PT Citra Agro Kencana and PT Borneo Persada Energi Jaya have attached a questionnaire and a list of stakeholders' perceptions. Monitoring of public perception was carried out on June 29 2024, questionnaire records and attendance lists were available. However, the information available in the questionnaire notes is not enough. Public perception: PT CAK was attended by 10 people, while PT BPEJ was attended by 11 people.</p> <p>Based on the evidence that has been reviewed, stakeholder participation only includes village officials and community leaders. Participation by other village residents (not village officials and community leaders) is very minimal. Apart from that, stakeholder participation was only from Muara Nyahing Village and Lumpat Dahuq Village, while the monitoring locations in the RKL RPL included Muara Bomboy Village, Damai Seberang Village, Lumpat Dahuq Village, Mantar Village (Damai District) and Muara Begai Village (Muara Lawa District) .</p> <p>This condition has identified as non conformances and because last year this has been a non conformances so in this ASA2 audit upgraded into Major nonconformance.</p>	
3.4.3	<b>(C)</b> The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.	<p>Based on Government Regulation No. 27/2012 concerning Environmental Permits Article 53 (1) and (2) states that the person in charge of business must prepare a report and submit a report on the implementation of environmental management activities every 6 months. This reporting period is still in accordance with the latest regulations (Government Regulation No. 22 of 2021 concerning Implementation of Environmental Protection and Management, Article 49 (6.f.6)).</p> <p>SEIA management and monitoring plan was reviewed each semester and reported to DLH Kabupaten Kutai barat, DLH Provinsi Kalimantan</p>	Complied

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		<p>Timur and Kementerian Lingkungan Hidup dan Kehutanan. Sample seen: RKL-RPL report semester II Y2023, evidence of report submission are available in "Form Serah Terima" and Tanda Terima Elektronik. The receipt of the RKL RPL report has been verified, namely the KLHK Environmental Electronic Reporting Information System (SIMPEL) Electronic Receipt with TTE ID: 1703639852-8371 for the 2023 Semester 2 RKL RPL Report.</p> <p>Environmental analysis for Semester 2 of 2023 was carried out on 28 November – 13 December 2023 by PT Global Quality Analytical (KAN LP-756-IDN Accreditation). Sample of environmental analysis certificates, such as:</p> <ul style="list-style-type: none"> <li>• Certificate Analysis No 18236847 for Boiler emission, Generator Emission, Air Ambient</li> <li>• Certificate Analysis No 18241503-18 to 18241503-23 for Clean water analysis</li> <li>• The RKL RPL Semester 1/2024 document is still in the process of being prepared, but environmental analysis has been carried out on February 24 – March 29 2024 by PT Global Quality Analytical (KAN LP-756-IDN Accreditation). Test Results Report Work Number 18241503 includes Ambient Air Certificate Analysis, Noise Certificate Analysis, River Water Certificate Analysis, Water Biota Certificate Analysis, Generator and Boiler Emission Certificate Analysis, Vibration Certificate Analysis, Odor Certificate Analysis and Clean Water Certificate Analysis.</li> </ul>	
<b>Criteria 3.5:</b> A system for managing human resources is in place.			
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives in accordance with the applicable regulation.	Still the same as the previous report, up to this 2nd surveillance audit, there have been no changes regarding employee recruitment procedures as outlined in the Permanent Daily Worker Recruitment	Complied

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		<p>Procedure (PHT: Permanent Daily Worker), Doc. Number AD.PNK.HRD.R&amp;S.0002.001.</p> <p>PT CAK and PT BPEJ have also determined general employee recruitment requirements contained in the Company Regulations (PP: Company Regulations) for the 2024-2026 period, in Chapter IV concerning Employment Relations which explains:</p> <ul style="list-style-type: none"> <li>- Article 12: related to basis of acceptance, placement and transfer of employees</li> <li>- Article 12: related to general requirements for recruitment, including the minimum age requirement of 18 years and medical examination</li> <li>- Article 13: related to probationary period period for 3 months</li> <li>- Article 15: related to promotion</li> <li>- Article 51; concerning Termination of Employment (PHK: Pemutusan Hubungan Kerja) which refers to Law no. 13 of 2003.</li> <li>- Article 52; Termination of Employment</li> <li>- Article 58; Retirement: employees who are 60 (fifty-seven) years old can be honorably dismissed with pension rights in accordance with applicable regulations and or applicable company policies.</li> </ul> <p>However, the PP for the 2024-2026 period which was ratified by the West Kutai Regency Manpower and Transmigration Office in May 2024 has still not been socialized to all PT CAK and PT BPEJ workers.</p> <p>Based on verification of recruitment procedure documents (SOP: AD.PNK.HRD.R&amp;S.0002.001.) and Company regulations for the 2024-2026 period, that the above company mechanisms and regulations are in accordance with applicable laws and regulations; UU no.11 of 2020 (UU Cipta Kerja) – Perpu no. 6 of 2023 (Peraturan Pemerintah Pengganti Undang-Undang).</p>	
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3.5.2	Employment procedures are implemented and records are maintained.	<p>Based on verification of recruitment procedure documents (SOP: AD.PNK.HRD.R&amp;S.0002.001.) and Company regulations for the 2024-2026 period, that the above company mechanisms and regulations are in accordance with applicable laws and regulations; UU no.11 of 2020 (UU Cipta Kerja) – Perpu no. 6 of 2023 (Peraturan Pemerintah Pengganti Undang-Undang).</p> <p>In the 2024 period there will be worker recruitment, in the audit ASA2 several samples of the recruitment process were taken, as follows:</p> <ol style="list-style-type: none"> <li>1. The Minutes of the Handover of Labor dated 25/06/2024, regarding the handover of KHT workers with the following data:  Recruitment Name: Riando Tampubolon (HRD Staff)  KR/Agent Name: Ipung on behalf of CV Palm Borneo Jaya  Number of Workforce: 2 single people  Job type: Security; on behalf of Deden Jaja Sugiri and Daniel Sugiharso  CV Palm Borneo Jaya has obtained a business permit through risk-based OSS NIB No. 0702220008277 which was issued on February 7, 2022 with KBLI (<i>Klasifikasi Baku Lapangan Usaha Indonesia</i> - Indonesian Standard Industrial Classification) 78200.</li> <li>2. Recruitment as of 23 September 2023 on behalf of prospective worker Eko Haryanto (Spray Foreman at PT BPEJ). Some worker requirements documents: <ul style="list-style-type: none"> <li>- Photocopy of Resident Identity Card (KTP)</li> <li>- Photocopy of Family Card in the name of Eko Haryanto</li> <li>- Photocopy of Jambi University Bachelor's Degree Diploma in the name of Eko Haryanto</li> <li>- Healthy Body Certificate in the name of Eko Haryanto from the Talang Bakung Dinas Kesehatan Pemerintah Kota Jambi.</li> </ul> </li> </ol>	Complied
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		Based on the verification of the recruitment process above, the recruitment process is in accordance with applicable regulations and legislation.	
<b>Criteria 3.6:</b> An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	<b>(C)</b> All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.	<p>The company have a Manual Occupational Safety &amp; Health Management System Code FR.OSH.MK3 dated 1 September 2011.</p> <p>Procedur Identifikasi Sumber Bahaya Penilaian dan Dan Pengendalian Resiko (Hazard Identification, Risk Assessment and Control) Code FR.OSH.P03 dated 1 September 2011. Risk control is carried out by:</p> <ul style="list-style-type: none"> <li>• Elimination</li> <li>• Substitution</li> <li>• Mechanical Engineering</li> <li>• Administrative Control</li> <li>• Personal Protective Equipment</li> </ul> <p>Risk assessment for activity mill and estate are available in "Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko" PT Citra Agro Kencana, latest update on 10-11 January 2024 and PT Borneo Persada Energi Jaya update on 11 January 2024. HIRADC are covering all activities and location for mill scope: office, mill road area, security pos, parking area, all station mill, laboratory, POME installation/IPAL; and Estate scope: Office, Housing, Material storage (fertilizer, fuel, agrochemical, spare part, building material, etc), upkeeping (manual upkeeping and chemical upkeeping), harvesting, FFB transportation, hazardous and domestic waste handling, road maintenance, vehicle maintenance (traksi), etc.</p> <p>Non conformity raised during audit:</p> <ul style="list-style-type: none"> <li>- The company has a Hazard Source Identification, Risk Assessment and Control document which has been updated on January 10 - 11</li> </ul>	Non-compliance

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		<p>2024. Based on the results of field observations, it is known that there is loose picking work activity, however it is not listed in the HIRADC document.</p> <ul style="list-style-type: none"> <li>- Based on field observations and interviews with a sample of PT CAK fertilizer workers (afd 2 Block E24), it is known that they were only provide cloth gloves and did not use rubber gloves according to HIRADC.</li> <li>- During the mill site visit, it was found that when the security guard &amp; tank driver checked the CPO tank in the weighing/dispatch area, they were not wearing a safety harness/body harness.</li> <li>- PT CAK and PT BPEJ spraying workers transport using Dump Trucks which are transported together with pesticides and knapsacks and do not consider OHS risks.</li> <li>- The drainage ditch in the mill area where the guest route passes is not provided with a safety cover/bridge.</li> <li>- The condition of the slippery floor in the sterilizer station area was not given a OHS warning regarding the danger of slippery.</li> <li>- PT CAK plantation agrochemical warehouse workers use cloth masks and not special masks to ward off toxic particles.</li> </ul>	
3.6.2	<b>(C)</b> The effectiveness of the H&S plan to address health and safety risks to people is monitored.	<p>The OHS program for 2024 includes:</p> <ol style="list-style-type: none"> <li>1. Socialization of OHS and Work Environment</li> <li>2. Socialization of safe working methods</li> <li>3. Socialization of hazardous waste management</li> <li>4. First aid outreach and training</li> <li>5. Monitoring fire equipment</li> </ol>	Non-compliance

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		<ol style="list-style-type: none"> <li>6. Health examination of employees who work in locations that are at risk and have high potential for danger</li> <li>7. Reporting and monitoring occupational accidents &amp; health</li> <li>8. Cleanliness inspection</li> <li>9. Fire fighting simulation</li> <li>10. Inspection/Monitoring of Hydrants and APAR</li> <li>11. SIO Operator Training</li> <li>12. ISBPR monitoring</li> <li>13. Procurement and installation of OHS warnings</li> <li>14. Calibration of POM equipment</li> <li>15. P2K3 or Safety Committee meeting</li> <li>16. P2K3 or Safety Committee reporting</li> </ol> <p>The company has an SOP for Monitoring Employee Health Checks Code FR.OSH.P21 dated 1 September 2011. The procedure states that the health check consists of an initial health check carried out for prospective employees before being accepted to work at the company by the company doctor or the company's referral doctor, a health check periodically carried out for high-risk employees once a year, carried out by company doctors and the Hiperkes Center, and, special health examinations carried out as a follow-up to the results of periodic health examinations.</p> <p>Apart from that, the procedure states that for handling First Aid in the workplace, Special Training must be carried out for health teams and for all foremen, certain employees and in handling it refers to handling First Aid and procedures for Emergency Handling of Work Accidents and Near Accidents (FR.OSH.P12 )</p> <p>PT CAK has a Land and Estate Fire Control Procedure (Dalkarlabun) Number FR.CSOP.DKLB.014 dated 2 October 2019. This SOP explains</p>	
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		<p>work steps for controlling land and plantation fire emergencies in order to reduce the negative impact of fires on humans, the environment and company operations. This procedure also aims to improve coordination of plantation operational teams in controlling land and plantation fire emergencies.</p> <p>The SOP for controlling land and estate fires has been communicated to the Task Force for Controlling Land and Garden Fires &amp; Emergency Response Preparedness, this was confirmed during an interview with the Task Force team for controlling land and garden fires. For example, a recording of socialization regarding procedures for controlling land and estate fires which was carried out on May 20 2023 at the same time as firefighting training activities. The fire simulation in 2024 is planned for August 2024.</p> <p>Socialization was carried out by the Sustainability Team on April 30 2024, discussing:</p> <ul style="list-style-type: none"><li>• PPEs</li><li>• Identify workplace hazards and control them</li><li>• Work instructions for fertilizing and spraying in HCV areas</li><li>• Harvest work instructions and pesticide handling</li><li>• Understanding of types of oil palm pests and diseases</li><li>• Explanation of integrated pest control methods</li><li>• HCV area</li><li>• Emergency responses</li></ul> <p>Apart from that, outreach was also carried out to the community through the "Stakeholder Meeting" activity which was held on July 1 2024. The material presented included RSPO certification, safe handling of chemicals, introduction of HCV areas in company areas, company code of ethics guidelines and company procedures. .</p>	
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		<p>Non conformity raised during audit:</p> <ul style="list-style-type: none"><li>- The company has an SOP for Monitoring Employee Health Checks FR.OSH.P21 dated September 1 2011. The procedure stated that the health check consists of an initial health check carried out for prospective employees before being accepted to work at the company by the company doctor or the company's referral doctor, examination periodic health care carried out for high-risk employees once a year, carried out by company doctors and the Hyperkes Center, and special health checks carried out as a follow-up to the results of periodic health checks. Based on field observations and interviews with a sample of workers (PT CAK Mill and Estate and BPEJ Estate), information was obtained that they had never attended a regular health check (annually).</li><li>- There are 2 mill workers on duty in the Power House (Engine Room) who do not yet have an SIO for Power House Operators - Pesawat Tenaga dan produksi (on behalf Joshua Martin and Joshua Samosir). This is not in accordance with Minister of Manpower Regulation 38 of 2016 concerning Occupational Safety and Health for Power and Production Operator.</li><li>- Field observations to mill found that the kernel operator (1 person) and boiler operator (1 person) did not use earplugs in high noise areas.</li><li>- Based on interviews with a sample of PT CAK pesticide spray workers (afd 3 block H20) and PT CAK fertilization workers (afd 2 block E24) revealed that they kept their PPE in their respective homes and not in the place provided by the company in the PPE storage for pesticide workers.</li></ul>	
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		- The use of PPE for PT CAK (afd 3 block H20), PT BPEJ (Afd 1 block G25) sprayed trousers was not carried out correctly and there is the potential for pesticide spillage or flow into the boots.	
<b>Criteria 3.7:</b> All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.			
3.7.1	(C) A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender- specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training.	<p>The company has provided a training programme for workers according to the identification of training needs. Training programme provide as per "Learning &amp; Development Program 2024".</p> <p>Through its employee data (master of Employees) and training data personal records, HR Department will recommend the Estate and Mill to participate in a training program annually and will also evaluate the effectiveness of the training that has been followed.</p> <p>Socialization was carried out by the Sustainability Team on April 30 2024, discussing:</p> <ul style="list-style-type: none"> <li>• PPEs</li> <li>• Identify workplace hazards and control them</li> <li>• Work instructions for fertilizing and spraying in HCV areas</li> <li>• Harvest work instructions and pesticide handling</li> <li>• Understanding of types of oil palm pests and diseases</li> <li>• Explanation of integrated pest control methods</li> <li>• HCV area</li> <li>• Emergency responses</li> </ul> <p>Apart from that, outreach was also carried out to the community through the "Stakeholder Meeting" activity which was held on July 1 2024. The material presented included RSPO certification, safe handling of chemicals, introduction of HCV areas in company areas, company code of ethics guidelines and company procedures. .</p>	Complied

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3.7.2	Records of training are maintained, where appropriate on an individual basis.	<p>The training realization based on the Learning &amp; Development Program 2024 are as above indicator 3.7.1.</p> <p>Record training First Resources Learning and Development period 2024 (ytd June) are available.</p> <p>The company has also made recording for all trainings that have been attended by employees in the recording of "Personal Data Training".</p> <ul style="list-style-type: none"> <li>Some documents can be shown at the time of the audit as proof is: the Calendar Training document period 2023, the list of participants attending the trainees, and some photographs of the activities at the time of training.</li> </ul>	Complied
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.	<p>The unit of certification has conducted the training for personnel carrying out the task to the effective implementation of the SCCS, the evidence has shown during audit, for example:</p> <ul style="list-style-type: none"> <li>Indra Zulkarnain &amp; Nunik W., Sustainability Department, has attend external training of Supply Chain Certification Training Course by David Ogg. on 19-20 July 2018. External Training of SCCS by Mutu Insitute on 21-22 December 2020.</li> <li>Eska Arganita &amp; Fajar Widya Darma, External Training SCCS by Mutu Insitute on 21-22 December 2020 and by David Ogg on 24 – 25 November 2022.</li> <li>Eko Darmawanto, Sustainability Department, has attend internal training of SCCS on 2 August 2018, and refresh of SCCS Training on 28 December 2020.</li> </ul> <p>Latest refreshment training for Citra Agro Kencana Mill personel has been conducted internally by Sustainability Dept. on 28 May 2024, attend by 14 participants. Evidence of training can be demonstrated during audit such as attendance list, training material and photo documentation.</p>	Complied

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

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		<ul style="list-style-type: none"> <li>- Koperasi Produsen Perkebunan Kelapa Sawit Uee Some (scheme smallholder)</li> <li>- Koperasi Produsen Perkebunan Kelapa Sawit Tokeeten Teguh (scheme smallholder)</li> <li>- PT Maha Karya Bersama (direct)</li> <li>- PT Borneo Surya Mining Jaya (direct)</li> <li>- PT Borneo Persada Prima Jaya (direct)</li> <li>- PT Marsam Citra Adiperkasa (direct)</li> <li>- PT Ketapang Hijau Lestari (direct)</li> <li>- CV Anugrah Jahsa Investama (indirect)</li> <li>- PT Wejas Imanuel (indirect)</li> <li>- PT Ary (indirect)</li> <li>- PT Wong Akeh Utama (indirect)</li> <li>- CV Samurai 789 (indirect)</li> </ul>	
3.8.3	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&amp;C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>The estimated tonnage of certified CPO and PK that could potentially produce by PT. Citra Agro Kencana POM is recorded in RSPO Public Summary report, certificate and RSPO IT Platform.</p> <p>The mill has met registration and reporting requirement as it registered in RSPO IT Platform (PalmTrace) with ID number RSPO_PO1000014050. Below are the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year 2023/2024:</p> <p><u>Estimated Last Year volume (October 2023 – September 2024)</u></p> <p>FFB : 136,192 MT</p> <p>CPO : 35,410 MT (OER: 26.00%)</p> <p>PK : 5,448 (KER: 4.00%)</p> <p><u>Actual production volume (July 2023 – June 2024)</u></p>	Complied

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		<p>FFB: 126,552.681 MT</p> <p>CPO: 32,718.97 MT (OER 25.85%)</p> <p>PK: 5,264.97 MT (KER 4.16%) + stock on July 2023 1,646.134 MT</p> <p><u>Actual sold volume as RSPO certified (July 2023 – June 2024)</u></p> <p>CPO: -</p> <p>PK: 5,691.67 MT</p>	
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	<p>PT Citra Agro Kencana POM is subsidiary of First Resources Limited, a member of RSPO, with RSPO membership No. 1-0047-08-000-00 since 10 March 2008.</p> <p>PT Citra Agro Kencana – CAK POM has been registered in the RSPO IT Platform account number RSPO_PO1000014050 for Citra Agro Kencana POM.</p> <p>PT Citra Agro Kencana POM has meet all registration and reporting requirements especially use PalmTrace to sell CSPK physically.</p>	Complied
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> <li>a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.</li> <li>b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).</li> <li>c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard.</li> </ul>	<p>PT Citra Agro Kencana - CAK POM demonstrates Standard Operating Procedures which complete and up to date covering the implementation of all the elements in RSPO Supply Chain requirements.</p> <p>Druing this audit ASA2 there is no change in the procedure related to supply chain. PT Citra Agro Kencana - CAK POM can demonstrate procedures, such as:</p> <ol style="list-style-type: none"> <li>1. "Mekanisme Rantai Pasok RSPO" FR.CSM.MRPR Rev.01 dated 22 April 2021 which is remain unchanged from the verification during the previous audit (initial certification). The procedures cover traceability of palm products (CPO and PK) since receiving of fresh fruit bunches from Citra Agro Kencana Estate and external supplier (direct and indirect sources), processing of up to shipping of CPO and PK as well as Daily production report CAK POM.</li> </ol>	Complied

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	<p>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBS including ensuring no contamination in the IP mill.</p>	<p>The procedure also regulates the internal audit by Corporate Sustainability. Traceability records are to be kept for 10 years. The SOP Traceability covers responsibility for implementation of RSPO Supply Chain Module E: CPO Mills Mass Balance.</p> <p>Section 6 Roles and Responsibility explains <u>Corporate Sustainability</u>: responsible for developing supply chain certification standard in First Resources Group, ensure this procedure in line with traceability norm and acceptable sustainability norm, to review this procedure implementation, verifies the compliance and PIC's commitment periodically during RSPO Internal Audit, conduct SCC supplier validation verification, prepare UML list. <u>Marketing Region</u>: Ensure RSPO certificate for sales and purchase of RSPO product, ensure receiving and shipping of RSPO product's administration is complete, to report to CB in case of RSPO product projected overproduction, prepare MB calculation, prevent double accounting, update real stock and credit RSPO. <u>Corporate Mill</u>: Monitor the implementation of supply chain certification, to report to Marketing Region and Corporate Sustainability if projected overproduction. <u>Mill Weighbridge Officer</u>: To prepare marking to identify FFB status for RSPO certification/other certification/non-sustainable, ensure RSPO delivery as per Delivery Order/Purchase Contract from Marketing Region.</p> <p>2. Work Instruction General Corporate Communication No.WI-M-OP-001 dated 9 November 2018. The work instruction describe requirement of RSPO Market Communication and Claims. This document is also remain unchanged by the time of the audit although the new revision of the RSPO rules market communication and claim 2022 was released but not become effective until October 2023.</p> <p>PT Citra Agro Kencana – Citra Agro Kencana POM is able to demonstrate complete and up-to-date records and report demonstrating compliance</p>	
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		with the supply chain's general requirement and modular requirement, including training records (see indicator 3.7.3). During audit, PIC (Mill Manager) is able to demonstrate sufficient knowledge and understanding on RSPO supply chain implementation for palm oil mill.	
3.8.6	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b) Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>As per Procedure of Traceability "(FR.CSOP.MRP.016 "Mekanisme Rantai Pasok") dated 9 December 2019 and "Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01 dated 22 April 2021, Corporate Sustainability conducted internal audit to ensure implementation and administration are comply to the requirement in RSPO Supply Chain Certification system, RSPO Supply Chain certification standard and the RSPO Market Communications and Claims and RSPO P&amp;C (supply chain indicator). Internal audit shall be conducted once a year. Internal audit 2024 has been conducted on 20 – 22 May 2024 (integrated with RSPO P&amp;C).</p> <p>There are 2 non-conformity has raised during audit, and company has stated Corrective Action Plan (CAP) for NCR Closure, based on document review all nonconformance has been closed by the management on 1 July 2024. Non conformity is related to indicator 6.7.1 The responsible person(s) for H&amp;S is identified and 3.6.2 The effectiveness of the H&amp;S plan to address health and safety risks; no nonconformity raised related to RSPO supply chain.</p> <p>Management review is conducted once a year, latest conducted in 22 January 2024 has discussed one of them related to previous internal audit result in 2023. For internal audit result in May 2024 will be subjected to Management review 2025 (planed in January 2025).</p>	Complied
3.8.7	<p>Purchasing and Goods In</p> <p>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p>	<p>PT Citra Agro Kencana POM has demonstrated SOP of Supply Chain (FR.CSM.MRPR Rev.01), chapter 5.1 indicates the Weighbridge Clerk has responsibility to input data, marking FFB status (certified/non sustainable) and print weighbridge card based on "Surat Pengantar</p>	Complied

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	<p>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>TBS". Corporate sustainability informed marketing region, KTU (Kepala Tata Usaha) and Group Manager the validity of RSPO certificate.</p> <p>PT Citra Agro Kencana POM receive FFB from certified and non-certified source. Certified source consist of own estate: Citra Agro Kencana Esatate and PT Borneo Persada Energy Jaya Estate. The proportion of Non-certified FFB comes from scheme smallholder and third-party supplier:</p> <ul style="list-style-type: none"> <li>- Koperasi Produsen Perkebunan Kelapa Sawit Uee Some (scheme smallholder)</li> <li>- Koperasi Produsen Perkebunan Kelapa Sawit Tokeeten Teguh (scheme smallholder)</li> <li>- PT Maha Karya Bersama (direct)</li> <li>- PT Borneo Surya Mining Jaya (direct)</li> <li>- PT Borneo Persada Prima Jaya (direct)</li> <li>- PT Marsam Citra Adiperkasa (direct)</li> <li>- PT Ketapang Hijau Lestari (direct)</li> <li>- CV Anugrah Jahsa Investama (indirect)</li> <li>- PT Wejas Imanuel (indirect)</li> <li>- PT Ary (indirect)</li> <li>- PT Wong Akeh Utama (indirect)</li> <li>- CV Samurai 789 (indirect)</li> </ul> <p>Document "Surat Pengantar TBS" (FFB Delivery Note) and Kartu Timbangan (Weighbridge Card) described identity and location of FFB source and other item required e.g.</p> <p>Certified FFB:</p> <p><u>Citra Agro Kencana Estate</u></p> <ul style="list-style-type: none"> <li>• Weighbridge ticket "Kartu Timbangan No.CK1-20240605479" dated</li> </ul>	
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		<p>30 June 2024; Delivery note SPB No.C112102/24063036516/KT 8836YY; FFB from Citra Agro Kencana Estate, Afd.2; Nett weight 6,600 kg; vehicle number KT8836YY; Driver: Yate Era Era Zega; RSPO certificate No.RSPO770776, supply chain module MB.</p> <ul style="list-style-type: none"> <li>• Weighbridge ticket "Kartu Timbangan No.CK1-20240505301" dated 31 May 2024; Delivery note SPB No.C112103/24053129812/KT8835YY; FFB from Citra Agro Kencana Estate, Afd. 3; Nett weight 4,750 kg; vehicle number KT8835YY; Driver: Yulius Taek; RSPO certificate No.RSPO770776, supply chain module MB.</li> </ul> <p><u>PT Borneo Persada Energy Jaya</u></p> <ul style="list-style-type: none"> <li>• Weighbridge ticket "Kartu Timbangan No.CK1-20240505284" dated 31 May 2024; Delivery Note SPB No.C082101/24053124808/KT8640YY; FFB from Borneo Persada Energi Jaya, Afd.01; Nett weight 4,020 kg; vehicle number KT8640YY; Driver: Nobertus Novendi; RSPO certificate No.RSPO770776, supply chain module MB.</li> <li>• Weighbridge ticket "Kartu Timbangan No.CK1-20240605484" dated 30 June 2024; Delivery note SPB No.C082101/24063040417/KT8332YY; FFB from Borneo Persada Energi Jaya, Afd. 01; Nett weight 6,720 kg; vehicle number KT8332YY; Driver: Agustinus Bait Eko; RSPO certificate No.RSPO770776, supply chain module MB.</li> </ul> <p>Non-certified FFB:</p> <ul style="list-style-type: none"> <li>• Weighbridge ticket "Tiket Timbangan No.CK1-20240605323" dated 29/06/2024; FFB From PT Borneo Persada Energi Jaya; Nett weight 8,260 kg; Delivery Note SPB No. C082101/062928914/KT8215ZC;</li> </ul>	
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		<p>vehicle number KT8215ZC, Driver: Florentius A.</p> <ul style="list-style-type: none"> <li>• Weighbridge ticket "Tiket Timbangan No.CK1-20240605476" dated 30/06/2024; FFB From PT Citra Agro Kencana; Nett weight 6,840 kg; Delivery Note SPB No. C112104/24063028816/KT8834YY; vehicle number KT8834YY, Driver: Serfrianus N.</li> <li>• FFB delivery note: "Surat Pengantar TBS" dated 30/06/2024 from CV Anugrah Jasha Investama, FFB amount 350 bunches, brondol 300 kg; Vehicle Number KT8903CG, Driver: Rizal Sutisna; Weighbridge Ticket "Kartu Timbangan" No. CK1-20240605420 dated 30/06/2024, From CV Anugrah Jasha Investama, SPB No. 06186, nett weight 300 kg, vehicle number KT8903OG, driver: Busman.</li> <li>• FFB delivery note: "Surat Pengantar TBS" dated 09/06/2023 from PT Wejas Imanuel, Tanjung Issuy, FFB amount 400 bunches, brondol 300 kg; Vehicle Number KT8913BR, Driver: Sukaryono; Weighbridge Ticket "Kartu Timbangan" No. CK1-20240601600 dated 10/06/2024, From PT Wejas Imanuel, SPB No. 06009, nett weight 6,690 kg, vehicle number KT8913BR, driver: Sukaryono.</li> <li>• FFB delivery note: "Surat Pengantar TBS" dated 29/06/2024 from PT Maha Karya Bersama, Block H-33, FFB amount 720 bunches, Vehicle Number KT8992YW, Driver: Marselinus Tecep; Weighbridge Ticket "Kartu Timbangan" No. CK1-20240605410 dated 30/06/2024, From PT Maha Karya Bersama, SPB No. 06176, nett weight 6,930 kg, vehicle number KT8992YW, driver: Marselinus Tecep.</li> </ul> <p>Since latest audit there is no overproduction reported to CB, it is also confirmed during this surveillance 2 assessment that there is no overproduction according to production data of estate and mill.</p> <ul style="list-style-type: none"> <li>• PT Citra Agro Kencana POM monitors the status of supplied raw material from certified and non-certified sources through Book Keeping Mass Balance system in three-monthly balance. In case on non-conforming raw material entering the process, Citra Agro</li> </ul>	
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		Kencana POM has the mechanism to handle non-conforming material and/or document. Citra Agro Kencana POM demonstrated the simulation on recall of non-conforming material.	
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ol style="list-style-type: none"> <li>The name and address of the buyer;</li> <li>The name and address of the seller;</li> <li>The loading or shipment / delivery date;</li> <li>The date on which the documents were issued;</li> <li>RSPO certificate number;</li> <li>A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations);</li> <li>The quantity of the products delivered;</li> <li>Any related transport documentation;</li> <li>A unique identification number.</li> </ol>	<p>Since latest initial certification audit until audit ASA2 there is no CPO sold as RSPO certified. All certified CPO sold as conventional/non certified. All PK certified RSPO was sold to Citra Agro Kencana KCP which is one location with Citra Agro Kencana Palm Oil Mill; PK deliver through conveyor/fan. PK delivery was record in Delivery Form or Berita Acara Serah Terima Barang.</p> <p>Sample seen of delivery form/Nota Pengeluaran PK from Citra Agro Kencana POM to Citra Agro Kencana KCP:</p> <ul style="list-style-type: none"> <li>Nota Pengeluaran PK (Palm Kernel) No. 010/CAK-KCP/PK-RSPO/XI/2023 dated 30 November 2023, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 100,580 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor.</li> <li>Nota Pengeluaran PK (Palm Kernel) No. 011/CAK-KCP/PK-RSPO/I/2024 dated 07 Feb 2024, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 4,631 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor.</li> <li>Nota Pengeluaran PK (Palm Kernel) No. 012/CAK-KCP/PK-RSPO/II/2024 dated 29 Feb 2024, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 24,332 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor.</li> <li>Nota Pengeluaran PK (Palm Kernel) No. 008/CAK-KCP/PK-RSPO/XI/2023 dated 14 Nov 2023, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 88,020 kg, certificate number RSPO 770776, supply chain model Mass balance transport by</li> </ul>	Complied

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		<p>conveyor.</p> <ul style="list-style-type: none"> <li>• Nota Pengeluaran PK (Palm Kernel) No. 011/CAK-KCP/PK-RSPO/I/2024 dated 27 Jan 2024, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 36,440 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor.</li> <li>- Nota Pengeluaran PK (Palm Kernel) No. 006/CAK-KCP/PK-RSPO/X/2024 dated 26 Oct 2024, from PT Citra Agro Kencana Mill to KCP PT Citra Agro Kencana, volume 49,203 kg, certificate number RSPO 770776, supply chain model Mass balance transport by conveyor.</li> </ul>	
3.8.9	<p><b>Outsourcing Activities</b></p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p>	<p>PT. Citra Agro Kencana POM not outsource its milling activities however operate subcontractor for CPO transporter. The appointed outsourced company is PT Jaya Harapan Nusa Sejahtera, Ledy Lisa Kiling, PT Berkas Karimar Mandiri and CV Lobuan Jaya Lestari.</p> <p>PT. Citra Agro Kencana POM having legal ownership of material being transported by appointed outsourced companies.</p> <p>PT. Citra Agro Kencana POM have a contract agreement with transporter as below:</p> <ul style="list-style-type: none"> <li>- "Surat Perjanjian Pengangkutan CPO &amp; CPKO Nomor: 062/CAK/PK/04.006/I/2024" dated 01/01/2024 between PT Citra Agro Kencana and PT Jaya Harapan Nusa Sejahtera.</li> <li>- "Surat Perjanjian Pengangkutan CPO Nomor: CAK/016/SPJP/II-24/Log" dated 02/02/2024 between PT Citra Agro Kencana and Ledy Lisa Kiling.</li> <li>- "Surat Perjanjian Pengangkutan CPO &amp; CPKO Nomor: 084/CAK/PK/04.006/II/2024" dated 29/02/2024 between PT Citra Agro Kencana and PT Berkas Karimar Mandiri.</li> <li>- "Surat Perjanjian Pengangkutan CPO &amp; CPKO Nomor:</li> </ul>	Complied

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	<p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>135/CAK/PK/04.006/I/2024" dated 02/01/2024 between PT Citra Agro Kencana and CV Lobuan Jaya Lestari.</p> <p>Contract agreement are signed and enforceable by both parties. According to contract agreement article 16 "Penerapan Sistem Kerja" point 1.b. stated that "<i>Pihak kedua harus memberikan akses kepada pihak pertama dan/atau pihak ketiga yang ditunjuk oleh pihak pertama untuk melakukan verifikasi operasional, system dan informasi lainnya terkait dengan penerapan system sustainability dengan pemberitahuan terlebih dahulu sebelumnya</i>" – The second party must provide access to the first party and/or third parties appointed by the first party to verify operations, systems and other information related to the implementation of the sustainability system with prior notification.</p> <p>PT Citra Agro Kencana POM has a procedure to control the outsourced transporter through RSPO supply chain procedure FR.CSM.MRPR Rev.01 dated 22 April 2021. Communication to transporter regarding the SOP of RSPO supply chain has been conducted on Oct 2023 by email corporate to transporter.</p> <p>Internal control for CPO and PK delivery by transporter has made as well with administration control before and during transport the CPO and PK. Document for transport CPO and PK was sighted during audit: Delivery order slip, Loading Card (CPO), seal number, tank checking by security. During audit and field observation can be demonstrated that internal control has been implemented accordingly.</p>									
3.8.10	<p>The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.</p>	<p>PT Citra Agro Kencana POM has recorded name and contact detail of all contractors, as follows:</p> <table border="1"> <thead> <tr> <th>Name of Transporter</th><th>Address</th><th>Contact Person</th><th>Phone Number</th></tr> </thead> <tbody> <tr> <td>PT Berkat Karimar Mandiri</td><td>Galeri Niaga mediterania Blok N-8i, Jl. Pantai</td><td>Riko Widjaja</td><td>***</td></tr> </tbody> </table>	Name of Transporter	Address	Contact Person	Phone Number	PT Berkat Karimar Mandiri	Galeri Niaga mediterania Blok N-8i, Jl. Pantai	Riko Widjaja	***	Complied
Name of Transporter	Address	Contact Person	Phone Number								
PT Berkat Karimar Mandiri	Galeri Niaga mediterania Blok N-8i, Jl. Pantai	Riko Widjaja	***								

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			Indah Utara II PIK, Kota Adm. Jakarta Utara, Prov. DKI Jakarta			
		PT Jaya Harapan Nusa Sejahtera	Jl. Siak II No. 98 RT 003 RW 003, Kel. Labuh Baru Barat, kec. Payung Sekaki, Kota Pekanbaru, prov. Riau	Johan Arifin	***	
		Ledy Lisa Kiling	Kampung Bermai, RT 002, Kel. Berman, Kec. Damai, RT 002, Kel. Berman, Kec. Damai, Kabupaten Kutai Barat, Prov. Kalimantan Timur	Ledy Lisa Kiling	***	
		CV Lobuan Jaya Lestari	Damanhuri 2 Perum DTI- Borneo SKM Blok EF No. 14 Kel. Mugirejo, Kec. Sungai Pinang, Kota Samarinda Prov. Kalimantan Timur.	Koster Hasibuan	***	
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	Based on interview with the Mill Manager and list of contractor, showed that there is new transporter CPO in 2024 namely CV. Lobuan Jaya Lestari. According to procedure of supply chain FR.CSOP.MRP.016 which remain unchanged from the previous audit, company will inform				Complied

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		the CB if any new contractor used for the physical handling of RSPO certified oil palm products. Company has inform CB through pre information audit checklist.	
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>	<p>The organization has maintained accurate, complete, up-to-date and accessible records and reports covering all aspects of RSPO Supply Chain requirements, as evident in:</p> <ul style="list-style-type: none"> <li>- FFB delivery note</li> <li>- Weigbridge ticket for FFB receiving, CPO and PK delivery</li> <li>- CPO/PK Delivery note</li> <li>- Delivery Order</li> <li>- Sales contract</li> <li>- Shipping Announcement</li> <li>- Mass balance report</li> <li>- Internal audit RSPO SCCS and Management review</li> </ul> <p>The procedure of RSPO supply chain FR.CSM.MRPR Rev.01, requires that all records and reports related to traceability and book keeping are retained for a period of 10 years.</p> <p>All receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK are record and balance in a three-monthly basis, as evidence in "Mass Balance Report Citra Agro Kencana POM" period 2023/2024: Jul – Sept 2023, Oct – Dec 2023, Jan – Mar 2024, Apr – Jun 2024.</p> <p>All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios/actual production of CPO and PK.</p> <p>According to Mass balance Report 2023/2024, Citra Agro Kencana POM only deliver Mass Balance sales from a positive stock.</p>	Complied

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3.8.13	<p><b>Extraction Rate</b></p> <p>The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	<p>The organization is able to provided estimate volume of CPO and PK in a year period as in Budget FY2023/2024 Production FFB, CPO and PK. The organization also keep an up to date record of the FFB volume received, CPO and PK produced over a period of twelve (12) month, as in Rekapitulasi Produksi TBS, CPO dan PK PT Citra Agro Kencana POM. OER and KER are estimated based on associated inputs and upon past experience (previous year FFB, CPO and PK production).</p> <p>The site has set OER for budget 2024/2025 (Oct 2024 – Sept 2025) as 26.00% and KER as 4.00 %.</p> <p>Budget certified FFB process 2023/2024: certified 136,192 MT.</p> <p>Budget certified CPO production 2023/2024: 35,410 MT</p> <p>Budget certified PK production 2023/2024: 5,448 MT</p> <p>Realization of CPO and PK production certified since latest 12 month (July 2023 – June 2024) as below:</p> <table><tr><td>Description</td><td>Realization</td></tr><tr><td>FFB Certified</td><td>126,553 MT</td></tr><tr><td>CPO Certified</td><td>32,723 MT</td></tr><tr><td>PK Certified</td><td>5,264 MT</td></tr><tr><td>OER</td><td>25.85 %</td></tr><tr><td>KER</td><td>4.16 %</td></tr></table>	Description	Realization	FFB Certified	126,553 MT	CPO Certified	32,723 MT	PK Certified	5,264 MT	OER	25.85 %	KER	4.16 %	Complied
Description	Realization														
FFB Certified	126,553 MT														
CPO Certified	32,723 MT														
PK Certified	5,264 MT														
OER	25.85 %														
KER	4.16 %														
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	<p>The actual conversion ratio is monitored on daily basis through sounding result and documented in daily report. PT. Citra Agro Kencana POM is able to demonstrate the work instruction for analysis of oil content.</p> <p>Sample seen on document of "Laporan Harian Produksi". Based on Laporan Harian Produksi dated 30 June 2024, the sounding result and</p>	Complied												

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		production report shows that actual conversion ratios from FFB into CPO are: <div><div>- OER dated 30 June 2024: 26.30%, ytd 30 June 2024: 26.45%</div><div>- KER dated 30 June 2024: 4.15%, ytd 30 June 2024: 4.24%</div></div>																																																																												
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	Not applicable. PT Citra Agro Kencana POM implementing Mass Balance Model for Supply Chain.	Complied																																																																											
3.8.16	Registration of Transactions <div><div>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</div><div>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</div></div>	<div>PT. Citra Agro Kencana POM has made shipping announcement inside PalmTrace transaction, sample seen for period Feb &amp; March 2024:</div> <table><tr><th>Transaction ID</th><th>Buyer</th><th>Product</th><th>Volume</th><th>Shipping/BL date</th></tr><tr><td>TR-704c801e-5c01</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>36.54</td><td>02-02-2024</td></tr><tr><td>TR-515c9701-1915</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>37.16</td><td>05-02-2024</td></tr><tr><td>TR-669dc72e-6968</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>33.54</td><td>06-02-2024</td></tr><tr><td>TR-33c5f31a-04f5</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>4.63</td><td>07-02-2024</td></tr><tr><td>TR-8e77cbf2-1ca1</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>52.5</td><td>20-02-2024</td></tr><tr><td>TR-ac58a063-6f5b</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>35.17</td><td>21-02-2024</td></tr><tr><td>TR-f873a7b8-9be0</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>30.04</td><td>22-02-2024</td></tr><tr><td>TR-ba31ad31-1856</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>40.06</td><td>23-02-2024</td></tr><tr><td>TR-0230a86e-26ac</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>29.89</td><td>24-02-2024</td></tr><tr><td>TR-03111386-63e7</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>43.61</td><td>26-02-2024</td></tr><tr><td>TR-a9e19cf2-60d6</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>40.46</td><td>27-02-2024</td></tr><tr><td>TR-78ae2d56-f88b</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>53.89</td><td>28-02-2024</td></tr><tr><td>TR-9b795549-13c2</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>24.33</td><td>29-02-2024</td></tr><tr><td>TR-60be1ae5-a239</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>96.72</td><td>21-06-2024</td></tr></table>	Transaction ID	Buyer	Product	Volume	Shipping/BL date	TR-704c801e-5c01	KCP – PT CAK	CSPK-MB	36.54	02-02-2024	TR-515c9701-1915	KCP – PT CAK	CSPK-MB	37.16	05-02-2024	TR-669dc72e-6968	KCP – PT CAK	CSPK-MB	33.54	06-02-2024	TR-33c5f31a-04f5	KCP – PT CAK	CSPK-MB	4.63	07-02-2024	TR-8e77cbf2-1ca1	KCP – PT CAK	CSPK-MB	52.5	20-02-2024	TR-ac58a063-6f5b	KCP – PT CAK	CSPK-MB	35.17	21-02-2024	TR-f873a7b8-9be0	KCP – PT CAK	CSPK-MB	30.04	22-02-2024	TR-ba31ad31-1856	KCP – PT CAK	CSPK-MB	40.06	23-02-2024	TR-0230a86e-26ac	KCP – PT CAK	CSPK-MB	29.89	24-02-2024	TR-03111386-63e7	KCP – PT CAK	CSPK-MB	43.61	26-02-2024	TR-a9e19cf2-60d6	KCP – PT CAK	CSPK-MB	40.46	27-02-2024	TR-78ae2d56-f88b	KCP – PT CAK	CSPK-MB	53.89	28-02-2024	TR-9b795549-13c2	KCP – PT CAK	CSPK-MB	24.33	29-02-2024	TR-60be1ae5-a239	KCP – PT CAK	CSPK-MB	96.72	21-06-2024	Complied
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		<table><tr><td>TR-48b6bb27-3b5b</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>2.36</td><td>27-03-2024</td></tr><tr><td>TR-e9cc6148-e523</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>36.09</td><td>26-03-2024</td></tr><tr><td>TR-2bcb33d5-9be6</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>39.33</td><td>25-03-2024</td></tr><tr><td>TR-63f75a26-fb37</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>28.47</td><td>23-03-2024</td></tr><tr><td>TR-50927edd-174f</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>20.5</td><td>22-03-2024</td></tr><tr><td>TR-7b6d7609-d528</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>34.2</td><td>22-06-2024</td></tr><tr><td>TR-ff27048f-d68e</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>10.21</td><td>23-06-2024</td></tr><tr><td>TR-a9a3c403-e381</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>44.71</td><td>24-06-2024</td></tr><tr><td>TR-85e84cd3-23fa</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>53.38</td><td>25-06-2024</td></tr><tr><td>TR-9b8c9065-ca89</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>32.25</td><td>26-06-2024</td></tr><tr><td>TR-213003c6-9fc3</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>48.16</td><td>27-06-2024</td></tr><tr><td>TR-4b1b2a83-4f5c</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>45.33</td><td>28-06-2024</td></tr><tr><td>TR-e6f5637f-97bc</td><td>KCP – PT CAK</td><td>CSPK-MB</td><td>60.47</td><td>28-06-2024</td></tr></table> <p>PT. Citra Agro Kencana POM made remove RSPO certified CSPO from their PalmTrace account. Stock removed for CSPO sold as conventional. The evidence of remove transaction can be demonstrated on the palmtrace transaction with transaction as below:</p> <ul style="list-style-type: none"><li>- ID: ST-TR—abf4767a-d003, dated 09/07/2024, volume to remove: 955.34 MT, reason for removal: sold as conventional.</li><li>- ID: ST-TR—16029c77-05bb, dated 09/07/2024, volume to remove: 10,282.66 MT, reason for removal: sold as conventional.</li></ul>	TR-48b6bb27-3b5b	KCP – PT CAK	CSPK-MB	2.36	27-03-2024	TR-e9cc6148-e523	KCP – PT CAK	CSPK-MB	36.09	26-03-2024	TR-2bcb33d5-9be6	KCP – PT CAK	CSPK-MB	39.33	25-03-2024	TR-63f75a26-fb37	KCP – PT CAK	CSPK-MB	28.47	23-03-2024	TR-50927edd-174f	KCP – PT CAK	CSPK-MB	20.5	22-03-2024	TR-7b6d7609-d528	KCP – PT CAK	CSPK-MB	34.2	22-06-2024	TR-ff27048f-d68e	KCP – PT CAK	CSPK-MB	10.21	23-06-2024	TR-a9a3c403-e381	KCP – PT CAK	CSPK-MB	44.71	24-06-2024	TR-85e84cd3-23fa	KCP – PT CAK	CSPK-MB	53.38	25-06-2024	TR-9b8c9065-ca89	KCP – PT CAK	CSPK-MB	32.25	26-06-2024	TR-213003c6-9fc3	KCP – PT CAK	CSPK-MB	48.16	27-06-2024	TR-4b1b2a83-4f5c	KCP – PT CAK	CSPK-MB	45.33	28-06-2024	TR-e6f5637f-97bc	KCP – PT CAK	CSPK-MB	60.47	28-06-2024	
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3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	PT. Citra Agro Kencana POM has has made off product claims regarding the support of RSPO certified oil palm products. The organization aware about the RSPO Rules on Market Communications and Claims.	Complied																																																																	

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General corporate communications			
4.1	A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.	<p>First Resources Limited, the parent company of PT Citra Agro Kencana Kernel Crushing Plant is highlighting their commitment to the principles of RSPO and has been registered as RSPO member with membership No.1-0047-08-000-00 since 10 March 2008.</p> <p>The corporate communication in the website can be found at <a href="http://www.first-resources.com/">http://www.first-resources.com/</a>.</p> <p>PT Citra Agro Kencana following the corporate procedure/work instruction "General Corporate Communication – WI-M-OP-001 Rev. 03 dated 14 September 2022"</p>	Complied
4.2	<p>In corporate communications, a member is allowed to:</p> <ul style="list-style-type: none"> <li>A. display its RSPO membership status</li> <li>B. display the RSPO web address (www.rspo.org)</li> <li>C. state that the member supports the work of RSPO</li> <li>D. state the member's history with regard to RSPO</li> <li>E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership</li> </ul>	<p>Corporate communication in PT Citra Agro Kencana website under First Resources Limited:</p> <p>Display information of RSPO membership and commitment:</p> <p><i>"As an RSPO member, we are committed to adopting the RSPO P&amp;C. As of June 2024, we have received RSPO certifications for ten of our subsidiaries, covering seven mills and more than 79,500 hectares (more than 44% from nucleus planted area) of plantations in the province of Riau, East Kalimantan, and West Kalimantan. In addition, our bulking station, three of our kernel crushing plants and a processing unit are certified against the RSPO Supply Chain Certification Standard. We are currently working towards achieving RSPO certifications for the rest of our mill and plantations by 2026."</i></p> <p>In the website, the company does not display RSPO Trademarks and corporate logo.</p>	Complied
4.3	Members are <b>not allowed</b> to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.	<p>In the website, the company does not display RSPO Trademarks and corporate logo.</p> <p>In the PT Citra Agro Kencana website under First Resources Limited only stated:</p>	Complied

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		<p><i>"As an RSPO member, we are committed to adopting the RSPO P&amp;C. As of June 2024, we have received RSPO certifications for ten of our subsidiaries, covering seven mills and more than 79,500 hectares (more than 44% from nucleus planted area) of plantations in the province of Riau, East Kalimantan, and West Kalimantan. In addition, our bulking station, three of our kernel crushing plants and a processing unit are certified against the RSPO Supply Chain Certification Standard. We are currently working towards achieving RSPO certifications for the rest of our mill and plantations by 2026."</i></p> <p>The statement contain in the website did not lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.</p>	
4.4	In corporate communications, RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	<p>In the PT Citra Agro Kencana website under First Resources Limited only stated:</p> <p><i>"As an RSPO member, we are committed to adopting the RSPO P&amp;C. As of June 2024, we have received RSPO certifications for ten of our subsidiaries, covering seven mills and more than 79,500 hectares (more than 44% from nucleus planted area) of plantations in the province of Riau, East Kalimantan, and West Kalimantan. In addition, our bulking station, three of our kernel crushing plants and a processing unit are certified against the RSPO Supply Chain Certification Standard. We are currently working towards achieving RSPO certifications for the rest of our mill and plantations by 2026."</i></p> <p>The statement contain in the website did not mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.</p>	Complied
4.5	Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include:	<p>In the PT Citra Agro Kencana website under First Resources Limited only stated:</p> <p><i>"As an RSPO member, we are committed to adopting the RSPO P&amp;C. As of June 2024, we have received RSPO certifications for ten of our</i></p>	Complied

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	<ul style="list-style-type: none"> <li>• "We have been sourcing RSPO certified palm oil since (YEAR)."</li> <li>• "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year."</li> <li>• "We have been RSPO certified since (YEAR)."</li> <li>• "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil."</li> <li>• "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified."</li> <li>• "Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits."</li> <li>• "We are RSPO certified. Ask us for our RSPO certified products."</li> </ul>	<i>subsidiaries, covering seven mills and more than 79,500 hectares (more than 44% from nucleus planted area) of plantations in the province of Riau, East Kalimantan, and West Kalimantan. In addition, our bulking station, three of our kernel crushing plants and a processing unit are certified against the RSPO Supply Chain Certification Standard. We are currently working towards achieving RSPO certifications for the rest of our mill and plantations by 2026."</i>	
4.6	<p>RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:</p> <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p> <ol style="list-style-type: none"> <li>"The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)."</li> <li>X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim.</li> </ol> <p>C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall</p>	<p>PT Citra Agro Kencana has been certified RSPO.</p> <p>In the PT Citra Agro Kencana website under First Resources Limited only stated:</p> <p><i>"As an RSPO member, we are committed to adopting the RSPO P&amp;C. As of June 2024, we have received RSPO certifications for ten of our subsidiaries, covering seven mills and more than 79,500 hectares (more than 44% from nucleus planted area) of plantations in the province of Riau, East Kalimantan, and West Kalimantan. In addition, our bulking station, three of our kernel crushing plants and a processing unit are certified against the RSPO Supply Chain Certification Standard. We are currently working towards achieving RSPO certifications for the rest of our mill and plantations by 2026."</i></p>	Not Applicable

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	be accompanied with a disclaimer: "This reported figure is not audited through RSPO Certification".		
<b>Product-specific communications</b>			
<b>5.1 General</b>			
5.1.1	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	PT Citra Agro Kencana Product-specific communications made under sales agreement (purchase contract), shipping instruction, delivery note and Certification declaration. Stated in sales documents that the product they sold is RSPO Certified model MB.	Complied
5.1.2	Product-specific communications are voluntary.	PT Citra Agro Kencana stated the supply chain model and certificate number, e.g. in Sales/Purchase contract, shipping instruction, delivery note and Certification declaration.	Complied
5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	PT Citra Agro Kencana did not display the RSPO label for product-specific communications	Complied
5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	PT Citra Agro Kencana did not use RSPO trademark or any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products	Complied
5.1.5	If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below <ul style="list-style-type: none"> <li>• RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field.</li> </ul>	PT Citra Agro Kencana – Citra Agro Kencana POM is a palm oil mill; thus, this indicator is not applicable.	Not Applicable

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	<ul style="list-style-type: none"> <li>Both parties shall inform their certification body in writing about the agreement.</li> <li>The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer.</li> </ul>		
5.1.6	Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain	PT Citra Agro Kencana – Citra Agro Kencana POM is a palm oil mill; thus, this indicator is not applicable.	Not Applicable
<b>5.2 Off pack claims</b>			
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	<p>PT Citra Agro Kencana did not use RSPO trademark or logo in the product specific communication.</p> <p>PT Citra Agro Kencana Product-specific communications made under Sales/Purchase contract, shipping instruction, delivery note and Certification declaration. Stated in sales documents that the product they sold is RSPO Certified model MB.</p> <p>PT Citra Agro Kencana stated the supply chain model and certificate number, e.g. in Sales/Purchase contract, shipping instruction, delivery note and Certification declaration.</p>	Complied
5.2.2	When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	It was verified that when selling certified oil palm product, PT Citra Agro Kencana stated the supply chain model and certificate number, e.g. in Sales/Purchase contract, shipping instruction, delivery note and Certification declaration.	Complied

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5.2.3	<p>Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options:</p> <ul style="list-style-type: none"> <li>• If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products, it is essential that customers are aware that the products have been made on behalf of the distributor or wholesaler, with specific evidence either through on pack claims or documentation.</li> <li>• If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2.</li> </ul>	<p>PT Citra Agro Kencana is not a distributor or wholesaler, the site is a Palm Oil Mill that process PK into CPKO and sales into market.</p> <p>Not applicable.</p>	Not Applicable
<b>5.3 On pack claims</b>			
5.3.1	<p>Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.</p>	<p>PT Citra Agro Kencana sold its oil palm product in bulk, there was no on-pack claim used.</p>	Complied
5.3.2	<p>In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered:</p> <p>A) For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p> <ul style="list-style-type: none"> <li>• RSPO IP/SG CERTIFIED*</li> <li>• Contains RSPO IP/SG palm oil*</li> </ul>	<p>PT Citra Agro Kencana sold its oil palm product in bulk, there was no on-pack claim used.</p>	Complied

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	<ul style="list-style-type: none"> <li>Contains RSPO certified palm oil (IP/SG)*</li> </ul> <p>*Add RSPO TM Licence Number below or next to the claim.</p>		
	<p>B) or Mass Balance (MB) Certified Products:</p> <ul style="list-style-type: none"> <li>RSPO MIXED*</li> <li>Contributes to the production of RSPO certified palm oil*</li> <li>Contains RSPO certified palm oil (MB)*</li> </ul> <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT Citra Agro Kencana sold its oil palm product in bulk, there was no on-pack claim used.	Complied
	<p>C) For Partially Certified Products:</p> <ul style="list-style-type: none"> <li>RSPO 50% MIXED*</li> <li>Contains at least 50% RSPO certified palm oil*</li> </ul> <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT Citra Agro Kencana sold its oil palm product in bulk, there was no on-pack claim used.	Complied
	<p>D) For Products covered with Book and Claim (B&amp;C):</p> <ul style="list-style-type: none"> <li>RSPO CREDITS*</li> <li>Supports the production of RSPO certified palm oil*</li> <li>Contains palm oil covered by the purchase of RSPO Credits*</li> </ul> <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT Citra Agro Kencana sold its oil palm product in bulk, there was no on-pack claim used.	Complied
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	PT Citra Agro Kencana sold its oil palm product in bulk, there was no on-pack claim used.	Complied
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	The communication of PT Citra Agro Kencana has not mentioned to consumers information about their suppliers' RSPO membership status.	Complied
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	PT Citra Agro Kencana sold its oil palm product in bulk, up to this moment, PT Citra Agro Kencana has not use RSPO label or trademark.	Complied

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5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	PT Citra Agro Kencana sold its oil palm product in bulk, up to this moment, PT Citra Agro Kencana has not use RSPO label or trademark.	Complied
<b>MODULE B – MASS BALANCE SPECIFIC RULES</b>			
	95% of the palm oil content must be RSPO MB-certified.	PT Citra Agro Kencana is producing and selling CPKO; All certified product sold are 100 % content oil palm RSPO MB-certified. By default, the material is either 100% claimed under RSPO or not RSPO.	Complied
	If 100% of RSPO MB certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.	There is no percentage of non-certified oil palm within the certified product. All certified product produced and sold are 100% Mass Balance. PT Citra Agro Kencana was not produce end consumer goods.	Complied
<b>Messaging</b>			
	<p>Messaging ALLOWED in storytelling in product-specific communications includes:</p> <ul style="list-style-type: none"> <li>• [Palm oil products]/[palm oil]/[palm kernel oil] from RSPO certified mills and plantations were mixed with non-certified palm oil products in the supply chain.</li> <li>• The volume of [palm oil products]/[palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations.</li> </ul>	<p>PT Citra Agro Kencana was not use storytelling in product-related communications.</p> <p>No product related communications are found. Information provided in Cooperate website includes the total certified units, traceability of the supply chain and commitment to have all units certified by of 2026.</p>	Complied
<b>Product-Specific Communications Labelling</b>			
	<p>Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> <li>• The RSPO Label MUST contain the tag "MIXED". The tag "MIXED" designates palm oil products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag "MIXED" on a product</li> </ul>	PT Citra Agro Kencana has not use RSPO label or trademark.	Complied

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	<p>does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim.</p> <ul style="list-style-type: none"> <li>The RSPO Label can also include the statement: "[The palm oil contained in this product] contributes to the production of certified sustainable palm oil".</li> </ul>		
<b>Principle 4: Respect community and human rights and deliver benefit</b> Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.			
<b>Criteria 4.1:</b> The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
4.1.1	<p><b>(C)</b> A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p>	<p>There have been no changes since 2015 related to human rights policies at First Resources Group i.e. based on Decree SK.No. 018 Sustainability-FR-P-03-2015 concerning Human Rights Protection Policy. And the Company has also established policies based on Plantation Group Manager Circular No. PH/SE/00/XI/2020 dated 19 November 2020 concerning Protection of Human Rights Defenders.</p> <p>Separately, the Company through the Group Manager has issued Circular Letter No. 001/SE-CAK/010/XI/2021 dated November 10, 2021 concerning <i>Kebijakan Perlindungan Hak Asasi Manusia dan Penggunaan Paramiliter</i>. Through this policy, PT CAK and PT BPEJ are committed to respecting human rights, its committed that:</p> <ul style="list-style-type: none"> <li>Everyone has the right to recognition, guarantee, protection related to human rights and to receive legal certainty and equal treatment before the law in force in Indonesia.</li> <li>The company guarantees the freedom of employees in association and expressing opinions in accordance with the applicable legal rules in Indonesia.</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>Perusahaan menjamin kebebasan karyawan dalam berserikat dan menyampaikan pendapat yang sesuai dengan aturan hukum yang berlaku di negara Indonesia.</li> <li>Perusahaan menjamin perlindungan pembela Hak Asasi</li> <li>The company will impose strict sanctions on individuals/employees of the company who commit acts of violation of Human Rights within the company, including but not limited to Law no. 39 of 199 concerning Human Rights.</li> </ul> <p>For this surveillance has been verified related to the socialization of company policy: The human right policy has been socialized to all employees of PT Citra Agro Kencana on 28-29 May 2024 to all workers and on 16-17 May 2024 to contractors and other third parties (contractors).</p> <p>Socialization of the Code of Ethics Policy - Ethical Behavior at PT BPEJ, was carried out on 28-29 May 2024 to all workers and 16-17 May 2024 to contractors.</p> <p>Based on interview to sample workers during field observation (approximately 38 workers PT CAK and 35 workers of PT BPEJ), scheme smallholders and stakeholders, confirm that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>	
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.	<p>There have been no changes since 2015 related to human rights policies at First Resources Group i.e. based on Decree SK.No. 018 Sustainability-FR-P-03-2015 concerning Human Rights Protection Policy. And the Company has also established policies based on Plantation Group Manager Circular No. PH/SE/00/XI/2020 dated 19 November 2020 concerning Protection of Human Rights Defenders.</p> <p>Separately, the Company through the Group Manager has issued Circular Letter No. 001/SE-CAK/010/XI/2021 dated November 10, 2021 concerning <i>Kebijakan Perlindungan Hak Asasi Manusia dan Penggunaan</i></p>	Complied

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		<p><i>Paramilinter</i>. Through this policy, PT CAK and PT BPEJ are committed to respecting human rights.</p> <p>For this surveillance has been verified related to the socialization of company policy: The human right policy has been socialized to all employees of PT Citra Agro Kencana on 28-29 May 2024 to all workers and on 16-17 May 2024 to contractors and other third parties (contractors).</p> <p>Socialization of the Code of Ethics Policy - Ethical Behavior at PT BPEJ, was carried out on 28-29 May 2024 to all workers and 16-17 May 2024 to contractors.</p> <p>Based on interview to sample workers during field observation (approximately 38 workers PT CAK and 35 workers of PT BPEJ), scheme smallholders and stakeholders, confirm that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>	
<b>Criteria 4.2:</b> There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.			
4.2.1	<p><b>(C)</b> The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p>	<p>PT Citra Agro Kencana and PT BPEJ already have an information management mechanism or system and until this surveillance audit was carried out, and until this surveillance there were no changes i.e. Communication Procedure No. FR.EMS.CIE. Rev.01 dated 24 February 2020. This procedure also explains ways to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company.</p> <p>It has been explained that, the Corporate Sustainability Head is responsible for coordinating with the Directorate/General Manager/Estate Manager/Factory Manager/Downstream Manager in order to respond to complaints and complaints from stakeholders regarding the implementation of EMS and SPO (Sustainable Palm Oil). Every complaint received either through estate (local) and/or Regional</p>	Complied

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		<p>Offices, the company will provide a response to stakeholders no later than 1 (one) month since the complaint is received and resolve or provide a follow-up response no later than 6 (six) months since the complaint is received.</p> <p>The mechanism for reporting violations (Whistle Blowing and Anonymity) with the following provisions:</p> <ul style="list-style-type: none"> <li>- Reports or communications on the occurrence of violations in the company that are against the law, ethical/immoral acts or other actions that can harm the company or stakeholders are carried out in confidentiality and in good faith.</li> <li>- The company will guarantee the anonymity of the whistleblower/whistle blower through confidentiality, safety, reputation and good name for every stakeholder who submits a complaint to the company.</li> </ul> <p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (<a href="http://www.first-resources.com">http://www.first-resources.com</a>). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on information from stakeholders during the surveillance audit-2, there were case of industrial relations disputes between workers and PT CAK management related to layoffs (workers termination) based on letter No. 10/CAK-B/VIII/2020 regarding Reporting the End of Employment Relations as of August 28 2020, until audit conducted the case is still open and procedd in industrial relationship dispute at Dinas Tenaga Kerja Provinsi Kalimantan Timur.</p> <p>This case has occurred since 2020 (during the Covid-19 pandemic), but reappeared in 2023. This industrial relations dispute was mediated by</p>	
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		<p>the East Kalimantan Province Manpower and Transmigration Service on September 18 2020.</p> <p>During the surveillance audit-2, verification and interviews were carried out with the West Kutai Regency Manpower and Transmigration Service and PT CAK HRD Staff, that this dispute will be submitted to the East Kalimantan Industrial Relations Court on May 27 2024 regarding the Lawsuit for Termination of Employment. The workers (37 workers) have given power of attorney to the National Workers' Union of East Kalimantan Province through a Special Power of Attorney dated May 6 2024 and this Power of Attorney has been registered in the Samarinda District Court/HI/Tipikor Registrar's No. 849/PAN/HK.2/05/2024 Samarinda District Court/HI/Tipikor dated 29 May 2024.</p> <p>So as of this surveillance-2, this Industrial Relations dispute case is still in Industrial Relations Dispute Submission (PHI) status and is still in the process of submitting it to the Samarinda District Court.</p>	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	<p>PT Citra Agro Kencana and PT BPEJ already have an information management mechanism or system and until this surveillance audit was carried out, there were no changes i.e. Communication Procedure No. FR.EMS.CIE. Rev.01 dated 24 February 2020. This procedure also explains ways to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company.</p> <p>It has been explained that, the Corporate Sustainability Head is responsible for coordinating with the Directorate/General Manager/Estate Manager/Factory Manager/Downstream Manager in order to respond to complaints and complaints from stakeholders regarding the implementation of EMS and SPO (Sustainable Palm Oil). Every complaint received either through estate (local) and/or Regional Offices, the company will provide a response to stakeholders no later</p>	Complied

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		<p>than 1 (one) month since the complaint is received and resolve or provide a follow-up response no later than 6 (six) months since the complaint is received.</p> <p>The mechanism for reporting violations (Whistle Blowing and Anonymity) with the following provisions:</p> <ul style="list-style-type: none"> <li>- Reports or communications on the occurrence of violations in the company that are against the law, ethical/immoral acts or other actions that can harm the company or stakeholders are carried out in confidentiality and in good faith.</li> <li>- The company will guarantee the anonymity of the whistleblower/whistle blower through confidentiality, safety, reputation and good name for every stakeholder who submits a complaint to the company.</li> </ul> <p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (<a href="http://www.first-resources.com">http://www.first-resources.com</a>). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on interviews with several stakeholders: (Muara Nyahing Village Officials/Heads, Disbun, DLH and Disnakertran, BPN Kutai Barat Regency), that in general they can understand regarding submitting complaints to PT CAK or PT BPEJ via direct channels to the plantation office or via the First Resources Group website. For illiterates, you can directly via telephone channel. 08115492141 (Internal Audit First Resiucses) which has been posted in several strategic locations (Garden Office, Afdeling and other public facilities).</p>	
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4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p>	<p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (<a href="http://www.first-resources.com">http://www.first-resources.com</a>). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Up to this 2nd surveillance, based on document review and interviews with village heads (Petinggi) of Muara Nyahing and Lumpat Dahuq Villages, no grievance or land conflicts with the surrounding community of PT CAK and PT BPEJ plantations.</p> <p>In surveillance-2 it was noted that there were 2 disputes with external party (company PT MBL) and disputes related to industrial relationship. Since September 2021, PT Manar Bulatn Lestari (PT MBL) has been clearing land and turning it into a hauling road for approximately 4.62 Ha of land. PT. CAK obtained location permit number 525.26/K/565b/2010 dated 14 June 2010 and plantation business permit (IUP) number 525.26/K.939b/2010 dated 22 November 2010 from the Kutai Barat Regency. After obtaining the location permit and IUP, PT. CAK acquired land from the community in March and April 2011.</p> <p>Based on interviews with stakeholders, there was land grabbing by the coal mining company PT Manar Bulatn Lestari of approximately 4.62 hectares.</p> <p>Verification Results:</p> <ul style="list-style-type: none"> <li>- This conflict has occurred since September 2021</li> <li>- On 7 October 2021 PT CAK reported it to the West Kutai Resort Police (Polres).</li> <li>- (Based on an interview with Mr. Felix, Legal Dept. PT CAK):</li> </ul>	Complied
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		<p>In 2022, it was reported to the East Kalimantan Provincial Police and is still under investigation</p> <p>On 24 October 2023, a meeting was held and resulted in an agreement between PT CAK and PT MBL, that PT MBL could use the hauling road without losing PT CAK's HGU rights (Use rights) and after operations ended it would be returned to PT CAK.</p> <p>There are industrial relations disputes between workers and PT CAK management related to layoffs (workers termination) based on Letter No. 10/CAK-B/VIII/2020 regarding Reporting the End of Employment Relations as of 28 August 2020, but PT CAK has not been prepared to pay the workers their due rights (severance pay/<i>Pesangon</i>).</p> <p>This case has occurred since 2020 (during the Covid-19 pandemic), but reappeared in 2023. This industrial relations dispute was mediated by the East Kalimantan Province Manpower and Transmigration Service on 18 September 2020 and resulted in the conclusion:</p> <ul style="list-style-type: none"> <li>- The employment relationship between PT CAK entrepreneurs and 37 workers has been ended/terminated since September 2020.</li> <li>- So that the employer PT CAK, when terminating employment relations (PHK) for employees, PT CAK to pays their rights to the workers (37 workers).</li> </ul> <p>In the surveillance-2 audit, verification and interviews were carried out with the Kutai Barat Regency Manpower and Transmigration Service and PT CAK HRD staff, that this dispute had been submitted to the East Kalimantan Industrial Relations Court on 27 May 2024 regarding the Employment Layoff Lawsuit. The workers (37 workers) have given power of attorney to the National Workers' Union of East Kalimantan Province through a Special Power of Attorney dated 6 May 2024 and this Power of Attorney has been registered at the Samarinda District</p>	
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		<p>Court/Registrar HI/Tipikor No. 849/PAN/HK.2/05/2024 District Court/HI/Tipikor Samarinda dated 29 May 2024.</p> <p>So as of this surveillance-2, this Industrial Relations dispute case is still in Industrial Relations Dispute Submission (PHI) status and is still in the process of submitting it to the Samarinda District Court.</p>	
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p>	<p>Every complaint will be followed up fairly and transparently and will be posted on the First Resources Group website (<a href="http://www.first-resources.com">http://www.first-resources.com</a>). If the complaint cannot be resolved by both parties, then the complaint process is continued to the court which is agreed by both parties in accordance with the laws and regulations and if the complaint has not been resolved by the court, then the complaint can be lodged through the RSPO Complaint Panel mechanism.</p> <p>Based on information from stakeholders during the surveillance audit-2, there were complaints or industrial relations disputes between workers and PT CAK management related to layoffs (workers termination) berdasarkan Surat No. 10/CAK-B/VIII/2020 regarding Reporting the End of Employment Relations as of August 28 2020, but PT CAK has not been prepared to pay the workers their due rights (severance pay/ <i>Pesangon</i>).</p> <p>This case has occurred since 2020 (during the Covid-19 pandemic), but reappeared in 2023. This industrial relations dispute was mediated by the East Kalimantan Province Manpower and Transmigration Service on September 18 2020 and resulted in the conclusion:</p> <ul style="list-style-type: none"> <li>- The employment relationship between PT CAK entrepreneurs and 37 workers has been broken since September 2020.</li> <li>- So that the employer PT CAK, when terminating employment relations (PHK) for employees, pays their rights to the workers (37 workers).</li> </ul> <p>During the surveillance audit-2, verification and interviews were carried out with the West Kutai Regency Manpower and Transmigration Service and PT CAK HRD Staff, that this dispute will be submitted to the East</p>	Complied

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		<p>Kalimantan Industrial Relations Court on 27 May 2024 regarding the Lawsuit for Termination of Employment. The workers (37 workers) have given power of attorney to the <i>Serikat Pekerja Nasional</i> of East Kalimantan Province through a Special Power of Attorney dated May 6 2024 and this <i>Surat Kuasa</i> - Power of Attorney has been registered in the Samarinda District Court/HI/Tipikor Registrar's No. 849/PAN/HK.2/05/2024 District Court/HI/Tipikor of Samarinda dated 29 May 2024.</p> <p>So as of this surveillance-2, this Industrial Relations dispute case is still in Industrial Relations Dispute Submission (PHI) status and is still in the process of submitting it to the Samarinda District Court.</p>	
<b>Criteria 4.3:</b> The unit of certification contributes to local sustainable development as agreed by local communities.			
4.3.1	<p>Contributions to community development that are based on the results of consultation with local community are demonstrated.</p> <p>- Minor compliance -</p>	<p>The determination of the community development program at PT CAK and PT BPEJ is carried out by consulting with the surrounding community using the questionnaire distribution method. This questionnaire is a method for evaluating previous CSR activities and also as a basis for formulating a CSR program for the next period.</p> <p>The last consultation was carried out through a questionnaire on 11-13 December 2023 by distributing 100 questionnaires.</p> <p>Some activities program of CSR on 2023 period, including:</p> <ol style="list-style-type: none"> <li>1. Socio-Cultural and Environmental Sector: <ul style="list-style-type: none"> <li>- Assistance with religious activities</li> <li>- Assistance with traditional celebration activities</li> <li>- MTQ Activity Assistance (Musabakoh Tilawatil Quran)</li> <li>- Assistance for public facilities.</li> </ul> </li> <li>2. Education Assistance: <ul style="list-style-type: none"> <li>- Assistance with educational costs and scholarships</li> <li>- Assistance for school facilities and infrastructure</li> </ul> </li> </ol>	Complied

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		<p>3. Infrastructure Sector:</p> <ul style="list-style-type: none"> <li>- Maintenance of village residential roads around plantations</li> <li>- Diesel fuel assistance for lighting religious activities and social activities.</li> </ul> <p>4. Other Fields:</p> <ul style="list-style-type: none"> <li>- Assistance to commemorate the 2023 Indonesian Independence Day</li> <li>- Natural disaster relief</li> </ul> <p>PT Citra Agro Kencana consistently reports and monitors CSR realization every semester. Based on CSR Semester II/2023 report, several program activities have been realized, as follows:</p> <ol style="list-style-type: none"> <li>1. PT CAK's CSR Program realization for the January – December 2023 period is IDR 1,289,893,830 of the total program plan of IDR 385,000,000 or has reached 335%. This is due to the large number of requests for assistance that are outside the budget/program.</li> <li>2. PT BPEJ's CSR Program realization for the January – December 2023 period is IDR 154,000,000 of the total program plan of IDR 154,000,000 or has reached 100%. This is due to the large number of requests for assistance that are outside the budget/program.</li> </ol> <p>Based on interviews with the Village Head/Leader of Muara Nyahing and several Damai Village residents, the PT CAK and PT BPEJ CSR programs have been carried out every year and have really helped village development.</p>	
<b>Criteria 4.4:</b> Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1	<b>(C)</b> Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior	The organizations (PT CAK and PT BPEJ) has a procedure regarding FPIC, in the document code FR.EAC.FPC Rev 02 dated 17 June 2013,	Complied

	<p>and Informed (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.</p>	<p>revised on 15 April 2022, namely "Implementasi Konsep Free, Prior and Informed Consent - <i>Keputusan Bebas Didahulukan dan Diinformasikan (KBBD) Pada Areal Pengembangan Baru Untuk Perkebunan Kelapa Sawit</i>".</p> <p>Documents showing legal ownership of PT CAK and PT BPEJ and its supply bases are shown in place. Legal ownership of land use rights in Indonesia is recognize as "Hak Guna Usaha" or Land Title. Where the Land Title issued by National Land Department.</p> <p>Based on the process of compensation for land contained in the land of the community or village head (<i>Petinggi</i>) it is called "Lumpat Dahuq, Muara Nyahing and Mantar customary land-<i>Lahan Adat Mantar and Lumpat Dahuq</i>". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>The process of land acquisition is recorded in the considerations of HGU SK above. Detailed evidence in the land acquisition process (both compensation/benefit) in the form of a Land Acquisition Recapitulation.</p> <p>PT Citra Agro Kencana has a base right in the form of HGU (Right to Use) based on the Decree of the Minister of Agrarian Affairs and Spatial Planning of the Head of the National Land Agency No. 167/HGU/BPN RI/2014 dated 24 October 2014 with a validity period of 35 years</p> <p>The legal land use-rights for this scope as follow:</p>	
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		<b>PT Citra Agro Kencana</b>		
		<b>Kebun Inti</b>		
167/HGU/BPN RI/2014	24-Oct-14	NIB 16.11.00.00.00115	183.43	
		NIB 16.11.00.00.00117	2,531.48	
		NIB 16.11.00.00.00118	58.43	
		NIB 16.11.00.00.00119	99.94	
		NIB 16.11.00.00.00120	2,073.63	
		NIB 16.11.00.00.00121	86.91	
		NIB 16.11.00.00.00122	5,271.05	
		NIB 16.11.00.00.00123	4,155.64	
		NIB 16.11.00.00.00133	182.76	
<b>Sub Total</b>			<b>14,643.27</b>	

And certificate documents, as follow:

No.	Certificate (HGU) Number	Areas (Ha)
1	Certificate Nomor : 00099 - 2014	183.43
2	Certificate Nomor : 00100 - 2014	2,531.48
3	Certificate Nomor : 00101 - 2014	58.43
4	Certificate Nomor : 00102 - 2014	99.94
5	Certificate Nomor : 00103 - 2014	2,073.63
6	Certificate Nomor : 00104 - 2014	86.91
7	Certificate Nomor : 00105 - 2014	5,271.05
8	Certificate Nomor : 00106 - 2014	4,155.64
9	Certificate Nomor : 00107 - 2014	182.76
<b>T o t a l</b>		<b>14,643.27</b>

PT Borneo Persada Energy Jaya has a land use right right in the form of HGU (Right to Use) based on the Decree of the Minister of Agrarian Affairs and Spatial Planning of the Head of the National Land Agency No. 31/HGU/KEM-ATR/BPN/2017 dated 10 March 2017 with a validity period of 35 years.

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SK HGU No.	Date	NIB No.	Areas (Ha)
PT Borneo Persada Energy Jaya			
Kebun Inti			
31/HGU/KEM-ATR/BPN/2017	10-Mar-17	NIB 16.11.00.00.00191	106.11
		NIB 16.11.00.00.00192	509.47
		NIB 16.11.00.00.00193	519.73
		NIB 16.11.00.00.00194	430.57
		NIB 16.11.00.00.00195	479.86
		NIB 16.11.00.00.00196	82.71
		NIB 16.11.00.00.00198	1,564.80
		NIB 16.11.00.00.00199	91.91
		NIB 16.11.00.00.00200	106.71
		NIB 16.11.00.00.00378	21.48
		NIB 16.11.00.00.00379	29.58
		NIB 16.11.00.00.00380	6.80
		NIB 16.11.00.00.00381	165.07
		NIB 16.11.00.00.00382	23.39
Sub Total			4,138.19

And certificate documents, as follow:

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		<table><tr><th colspan="3">PT BPEJ</th></tr><tr><th>No.</th><th>Certificate Number</th><th>Areas (Ha)</th></tr><tr><td>1</td><td>Certificate Nomor : 00176</td><td>106.11</td></tr><tr><td>2</td><td>Certificate Nomor : 00177</td><td>509.47</td></tr><tr><td>3</td><td>Certificate Nomor : 00178</td><td>519.73</td></tr><tr><td>4</td><td>Certificate Nomor : 00179</td><td>430.57</td></tr><tr><td>5</td><td>Certificate Nomor : 00180</td><td>479.86</td></tr><tr><td>6</td><td>Certificate Nomor : 00181</td><td>82.71</td></tr><tr><td>7</td><td>Certificate Nomor : 00182</td><td>1,564.80</td></tr><tr><td>8</td><td>Certificate Nomor : 00183</td><td>91.91</td></tr><tr><td>9</td><td>Certificate Nomor : 00184</td><td>106.71</td></tr><tr><td>10</td><td>Certificate Nomor : 00185</td><td>21.48</td></tr><tr><td>11</td><td>Certificate Nomor : 00186</td><td>29.58</td></tr><tr><td>12</td><td>Certificate Nomor : 00187</td><td>6.80</td></tr><tr><td>13</td><td>Certificate Nomor : 00188</td><td>165.07</td></tr><tr><td>14</td><td>Certificate Nomor : 00189</td><td>23.39</td></tr><tr><td>15</td><td>Certificate Nomor : 00190</td><td>320.10</td></tr><tr><td>16</td><td>Certificate Nomor : 00191</td><td>233.90</td></tr><tr><td>17</td><td>Certificate Nomor : 00192</td><td>24.51</td></tr><tr><td>18</td><td>Certificate Nomor : 00193</td><td>39.82</td></tr><tr><td>19</td><td>Certificate Nomor : 00194</td><td>9.09</td></tr><tr><td>20</td><td>Certificate Nomor : 00195</td><td>406.99</td></tr><tr><td colspan="2">Total</td><td>5,172.60</td></tr></table> <p>HGU which is the scope of RSPO certificates including PT CAK and PT BPEJ are an area of 15,851.90 Ha, the rest area of HGU are allocated for scheme smallholder.</p>	PT BPEJ			No.	Certificate Number	Areas (Ha)	1	Certificate Nomor : 00176	106.11	2	Certificate Nomor : 00177	509.47	3	Certificate Nomor : 00178	519.73	4	Certificate Nomor : 00179	430.57	5	Certificate Nomor : 00180	479.86	6	Certificate Nomor : 00181	82.71	7	Certificate Nomor : 00182	1,564.80	8	Certificate Nomor : 00183	91.91	9	Certificate Nomor : 00184	106.71	10	Certificate Nomor : 00185	21.48	11	Certificate Nomor : 00186	29.58	12	Certificate Nomor : 00187	6.80	13	Certificate Nomor : 00188	165.07	14	Certificate Nomor : 00189	23.39	15	Certificate Nomor : 00190	320.10	16	Certificate Nomor : 00191	233.90	17	Certificate Nomor : 00192	24.51	18	Certificate Nomor : 00193	39.82	19	Certificate Nomor : 00194	9.09	20	Certificate Nomor : 00195	406.99	Total		5,172.60	
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Total		5,172.60																																																																						
4.4.2	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>4.4.2a Evidence that a plan has been developed through consultation and discussion held in good faith with all affected groups within the community, with specific assurances that vulnerable, minority and gender groups are asked for their opinions, and that information has been</p>	<p>The land control process is carried out through land compensation, for this the company has Procedure No. FR.CSOP.PL.008 dated 2 August 2016 concerning Land Acquisition, explains that:</p> <p>The land acquisition process is carried out by respecting the rights of indigenous and local communities who legally or customarily have rights to the land by referring to the FPIC principle; including not using military involvement in the entire land acquisition process. The first is that the</p>	Complied																																																																					

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	<p>provided to all affected groups, including in it information about the steps taken to involve them in decision making.</p>	<p>General Manager carries out formal outreach regarding land acquisition by inviting all local communities. General Affairs Senior Manager together with the Traditional Head, RT/RW Head, Village Head (Petinggi), land owner and witnesses around the land and will then form a Verification Team and Implementation Unit. Surveys are carried out to find out the location of the land, determine the boundaries of the land to be acquired for making Minutes of Land Inventory, Planting and Building and identify the rights attached to the land (customary rights, management rights and use rights).</p> <p>The results of measuring boundaries and GPS coordinates are to confirm the location of the land.</p> <p>The following is a sample of land compensation documents for the 2023 period (in the 2024 period here is no land compensation process).</p> <ol style="list-style-type: none"> <li>1. Land Compensation Process in the Name of Rohani on 06/11/2023: <ul style="list-style-type: none"> <li>- <i>Surat Pernjanjian Pengikatan Jual Beli/Ganti Rugi Tanah</i> - Land Sale and Purchase Binding Agreement/Compensation Letter No. CAKM-045 dated 11/06/2023; for compensation for land in the name of Rohania whose address is Muara Nyahing Village, Damai District for land covering an area of 7.08 Ha. This letter was prepared and agreed upon by both parties, witnesses: Muara Nyahing officials, traditional heads, RT heads and the head of the Damai sub-district.</li> <li>- <i>Surat Pernyataan Penguasaan/Pemilikan Hak Atas Tanah</i> - Letter of Ownership of Land Rights (SPPHAT) No. 593/06/SPPAT/X/2023 dated 23 October 2023 in the name of Rohania for land covering an area of 7.8 Ha. This letter is also signed with the boundaries of the surrounding land to be acquired and also witnesses: Muara Nyahing officials, traditional heads, RT heads and the head of the Damai sub-</li> </ul> </li> </ol>	
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		<p>district. Also attached is a land map with a scale of 1:24,000 which is equipped with coordinates.</p> <ul style="list-style-type: none"> <li>- <i>Surat Pernyataan Penyerahan Lahan Serta Tanam Tumbuh Dan Bangunan</i> - Statement of Handover of Land and Planting and Buildings in the name of Rohania for land covering an area of 7.8 Ha dated 6 November 2023.</li> <li>- FPIC: <i>Surat Persetujuan Keluarga/Ahli Waris</i> - Family/Heirs Approval Letter in the name of Rohania for 7.8 Ha of land dated 11/6/2023.</li> <li>- <i>Surat Pernyataan Tidak Melakukan Gugatan/Tuntutan Dalam Bentuk Apapun Juga</i> - Statement Letter of No Suit/Claims in Any Form in the Name of Rohania for 7.8 Ha of Land dated 6/11/2023.</li> </ul> <p>2. Land Compensation Process in the Name of Rusmiah on 24/11/2023:</p> <ul style="list-style-type: none"> <li>- <i>Surat Pernjanjian Pengikatan Jual Beli/Ganti Rugi Tanah</i> - Land Sale and Purchase Binding Agreement/Compensation Letter No. BPEJ-013 dated 24/11/2023; for compensation for land in the name of Rusmiah whose address is Jengan Danum Village, Damai District for land covering an area of 13.65 Ha. This letter was prepared and agreed upon by both parties, witnesses: Muara Nyahing officials, traditional heads, RT heads and the head of the Damai sub-district.</li> <li>- <i>Surat Pernyataan Penguasaan/Pemilikan Hak Atas Tanah</i> - Letter of Ownership of Land Rights (SPPHAT) No. 593/06/SPPAT/X/2023 dated 23 October 2023 in the name of Rusmiah for land covering an area of 13.65 Ha. This letter is also signed with the boundaries of the surrounding land to be acquired and also witnesses: Muara Nyahing officials, traditional heads, RT heads and the head of the Damai sub-</li> </ul>	
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		<p>district. Also attached is a land map with a scale of 1:24,000 which is equipped with coordinates.</p> <ul style="list-style-type: none"> <li>- <i>Surat Pernyataan Penyerahan Lahan Serta Tanam Tumbuh Dan Bangunan</i> - Statement of Handover of Land and Planting and Buildings in the name of Rusmiah for land covering an area of 13.65 Ha dated 24 November 2023.</li> <li>- FPIC: <i>Surat Persetujuan Keluarga/Ahli Waris</i> - Family/Heirs Approval Letter in the name of Rusmiah for 13.65 Ha of land dated 24/6/2023.</li> <li>- <i>Surat Pernyataan Tidak Melakukan Gugatan/Tuntutan Dalam Bentuk Apapun Juga</i> - Statement Letter of No Suit/Claims in Any Form in the Name of Rusmiah for 13.65 Ha of Land dated 24/11/2023.</li> </ul> <p>Based on the Land Acquisition Data Recapitulation report as of July 2024, it is as follows:</p> <ul style="list-style-type: none"> <li>- PT Citra Agro Kencana; land acquisition covering an area of 9,464.12 Ha to 370 land owners.</li> <li>- PT Borneo Persada Energy Jaya; land acquisition covering an area of 1,884.72 Ha to 230 land owners.</li> </ul> <p>Based on interviews with 5 samples of land owners who were acquired, the land acquisition process was carried out without coercion and through prior consultation regarding the location of the land and the amount of land compensation money. This includes consultations involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process.</p>	
	<p>4.4.2b Evidence that the unit of certification has respected communities to give or withhold their consent to the operations at the time that these decisions were taken;</p>	<p>Prior to developing the plantation, PT CAK and BPEJ had studied or analyzed social and environmental impacts through the Environmental Impact Analysis (ANDAL) in June 2010. Another SEIA has been conducted on March 2012.</p>	

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		Based on interviews with 5 samples of land owners who were acquired, the land acquisition process was carried out without coercion and through prior consultation regarding the location of the land and the amount of land compensation money. This includes consultations involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process.	
	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities. Including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.	<p>Prior to developing the plantation, PT CAK and BPEJ had studied or analyzed social and environmental impacts through the Environmental Impact Analysis (ANDAL) in June 2010. Another SEIA has been conducted on March 2012.</p> <p>Based on interviews with 5 samples of land owners who were acquired, the land acquisition process was carried out without coercion and through prior consultation regarding the location of the land and the amount of land compensation money. This includes consultations involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process.</p>	
4.4.3	<b>(C)</b> Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are available within HGU map namely "Peta Bidang Tanah", Doc. No. 041-16.11-2016 scale 1:30.000. This map is attached within HGU certificate.	Complied
4.4.4	All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements.	<p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available and in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> <li>- Land Map and coordinates</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>- Minutes of Inventory of land, planting and building.</li> <li>- Declaration of Land Ownership/Ownership (SPPAT)</li> <li>- Declaration Letter of Land Transfer and Planting and Building.</li> <li>- Letter of Approval of Family/Heirs.</li> <li>- Statement Letter Not Doing Lawsuit/Calls In Any Form</li> <li>- Statement letter from land owner stating the transfer of land to PT Citra Agro Kencana and PT Borneo Persada Energy Jaya</li> <li>- Receipt of payment of Tali Asih</li> <li>- Photos of the payment of Tali Asih</li> </ul> <p>Based on interviews with 5 samples of land owners who were acquired, the land acquisition process was carried out without coercion and through prior consultation regarding the location of the land and the amount of land compensation money. This includes consultations involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process.</p> <p>Records of land compensation can be seen in indicator 4.4.2</p>	
4.4.5	<b>(C)</b> Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.	<p>In the process of acquiring land at PT CAK and BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi kampung, Ketua Adat, BPK, and other community leaders).</p> <p>According documents verification on audit i.e. Declaration of Land Ownership/Ownership (SPPAT), Declaration Letter of Land Transfer and Planting and Building and Letter of Approval of Family/Heirs. That in the acquisition of land in PT CAK and PT BPEJ has involved representatives of the local village community who can represent it and be elected through deliberation.</p> <p>Based on interviews with 5 samples of land owners who were acquired, the land acquisition process was carried out without coercion and through prior consultation regarding the location of the land and the</p>	Complied

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		<p>amount of land compensation money. This includes consultations involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process.</p> <p>Records of land compensation can be seen in indicator 4.4.2</p>	
4.4.6	There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.	<p>In the process of acquiring land at PT CAK and BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi kampung, Ketua Adat, BPK, and other community leaders).</p> <p>According documents verification on audit i.e. Declaration of Land Ownership/Ownership (SPPAT), Declaration Letter of Land Transfer and Planting and Building and Letter of Approval of Family/Heirs. That in the acquisition of land in PT CAK and PT BPEJ has involved representatives of the local village community who can represent it and be elected through deliberation.</p> <p>Based on interviews with 5 samples of land owners who were acquired, the land acquisition process was carried out without coercion and through prior consultation regarding the location of the land and the amount of land compensation money. This includes consultations involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process.</p> <p>Records of land compensation can be seen in indicator 4.4.2</p>	Complied
<b>Criteria 4.5:</b> No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	<b>(C)</b> Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	<p>PT CAK and PT BPEJ has obtained documents to identify and assess legal rights and uses. Identification and assessment is carried out by conducting a technical assessment.</p> <p>The results of this technical feasibility survey are then included in the Internal Feasibility Study Book.</p> <p>Based on the results of the identification and assessment related to the land ownership of the community around the PT CAK and PT BPEJ</p>	Complied

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		<p>Plantation, it is divided into 3 major groups, namely: 1) Inherited Land, 2) Cultivated Land and Customary/Community Land.</p> <p>Based on interviews with 5 samples of land owners who were acquired, the land acquisition process was carried out without coercion and through prior consultation regarding the location of the land and the amount of land compensation money. This includes consultations involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process.</p>	
4.5.2	<p><b>(C)</b> FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions. All the relevant information and documents are made available, and community have option of resourced access to independent third-party advice through a documented, long-term and two- way process of consultation and negotiation.</p>	<p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available and in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> <li>- Land Map and coordinates</li> <li>- Minutes of Inventory of land, planting and building.</li> <li>- Declaration of Land Ownership/Ownership (SPPAT)</li> <li>- Declaration Letter of Land Transfer and Planting and Building.</li> <li>- Letter of Approval of Family/Heirs.</li> <li>- Statement Letter Not Doing Lawsuit/Calls In Any Form</li> <li>- Statement letter from land owner stating the transfer of land to PT Citra Agro Kencana and PT Borneo Persada Energy Jaya</li> <li>- Receipt of payment of Tali Asih</li> <li>- Photos of the payment of Tali Asih</li> </ul> <p>Based on interviews with 5 samples of land owners who were acquired, the land acquisition process was carried out without coercion and</p>	Complied

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		<p>through prior consultation regarding the location of the land and the amount of land compensation money. This includes consultations involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process.</p> <p>Records of land compensation can be seen in indicator 4.4.2</p>	
4.5.3	<p>Evidence is available that affected local peoples understand they have the right to say 'agree' or 'not agree' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.</p>	<p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available and in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> <li>- Land Map and coordinates</li> <li>- Minutes of Inventory of land, planting and building.</li> <li>- Declaration of Land Ownership/Ownership (SPPAT)</li> <li>- Declaration Letter of Land Transfer and Planting and Building.</li> <li>- Letter of Approval of Family/Heirs.</li> <li>- Statement Letter Not Doing Lawsuit/Calls In Any Form</li> <li>- Statement letter from land owner stating the transfer of land to PT Citra Agro Kencana and PT Borneo Persada Energy Jaya</li> <li>- Receipt of payment of Tali Asih</li> <li>- Photos of the payment of Tali Asih</li> </ul> <p>Based on interviews with 5 samples of land owners who were acquired, the land acquisition process was carried out without coercion and through prior consultation regarding the location of the land and the amount of land compensation money. This includes consultations</p>	Complied

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		involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process. Records of land compensation can be seen in indicator 4.4.2	
4.5.4	To ensure local food and water security and as part of the FPIC process, SEIA participation and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of land allocations process.	<p>There are no changes in compliance statement compare to last year audit.</p> <p>PT Citra Agro Kencana and PT Borneo Persada Energy Jaya has conducted a Social Environmental Impact Assessment (SEIA) study conducted in collaboration with the Faculty of Forestry, Bogotá Agricultural Institute in 2012. This SEIA assessment is carried out using a local community participation approach, includes:</p> <ul style="list-style-type: none"> <li>- Field observations; to dig deeper information through direct observations in the field on various matters concerning socio-economic conditions in and around PT CAK and PT BPEJ.</li> <li>- Focus Group Discussion (FGD); conducted to dig up information on problems, desires, expectations and community acceptance of oil palm plantation development, FGDs were held in several villages, including: Kampung Tumpak Dahuq, Kampung Mantar, Kampung Muara Bpmboy, Muara Nyahing and Muara Tukong. The FGD was held on 3-4 February 2012 which was attended by 23 people.</li> </ul> <p>From the results of the FGD, the following issues were identified:</p> <ul style="list-style-type: none"> <li>- Lack of understanding of annual crop cultivation</li> <li>- Limited supply of clean water</li> <li>- The quality of education is still low.</li> </ul>	Complied
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access information and advice, that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available and in appropriate forms and provide on Bahasa Indonesia.	Complied

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		<p>In the process of acquiring land at PT CAK and PT BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi Kampung, Ketua Adat, BPK, and other community leaders).</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process. Also to get their right to determine the agreement "agree" or "disagree".</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> <li>- Land Map and coordinates</li> <li>- Minutes of Inventory of land, planting and building.</li> <li>- Declaration of Land Ownership/Ownership (SPPAT)</li> <li>- Declaration Letter of Land Transfer and Planting and Building.</li> <li>- Letter of Approval of Family/Heirs.</li> <li>- Statement Letter Not Doing Lawsuit/Calls In Any Form</li> <li>- Statement letter from land owner stating the transfer of land to PT Citra Agro Kencana and PT Borneo Persada Energy Jaya</li> <li>- Receipt of payment of Tali Asih</li> <li>- Photos of the payment of Tali Asih</li> </ul> <p>Based on interviews with 5 samples of land owners who were acquired, the land acquisition process was carried out without coercion and through prior consultation regarding the location of the land and the amount of land compensation money. This includes consultations involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process.</p> <p>Records of land compensation can be seen in indicator 4.4.2</p>	
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4.5.6	Evidence is available that the communities or their representatives gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	<p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available and in appropriate forms and provide on Bahasa Indonesia.</p> <p>In the process of acquiring land at PT CAK and PT BPEJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi Kampung, Ketua Adat, BPK, and other community leaders).</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process. Also to get their right to determine the agreement "agree" or "disagree".</p> <p>All of this information can be accessed and known by the affected parties including the transparent delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> <li>- Land Map and coordinates</li> <li>- Minutes of Inventory of land, planting and building.</li> <li>- Declaration of Land Ownership/Ownership (SPPAT)</li> <li>- Declaration Letter of Land Transfer and Planting and Building.</li> <li>- Letter of Approval of Family/Heirs.</li> <li>- Statement Letter Not Doing Lawsuit/Calls In Any Form</li> <li>- Statement letter from land owner stating the transfer of land to PT Citra Agro Kencana and PT Borneo Persada Energy Jaya</li> <li>- Receipt of payment of Tali Asih</li> <li>- Photos of the payment of Tali Asih</li> </ul> <p>Based on interviews with 5 samples of land owners who were acquired, the land acquisition process was carried out without coercion and through prior consultation regarding the location of the land and the</p>	Complied
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		<p>amount of land compensation money. This includes consultations involving all heirs and land owners around the land to be acquired. There is no coercion or threat in the land compensation process.</p> <p>Records of land compensation can be seen in indicator 4.4.2</p>	
4.5.7	<p>After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.</p>	<p>Based on the hectare statement, that PT CAK and PT BPEJ has been planting oil palm since 2012. The company can show the IUP document in the form of the Pertimbangan Teknis Izin Usaha Perkebunan from Regent of Kutai Barat Number: 522.22/5523/DK-II/2010 dated October 19, 2010.</p> <p>Based on the Regulation of the Minister of Agriculture No. 98 of 2013 that Plantation Companies that apply for IUP-B or IUP with an area of 250 (two hundred fifty) hectares or more, are obliged to facilitate the development of community gardens with an area of at least 20% (twenty percent) of the IUP-B area or IUP.</p> <p>PT CAK and PT BPEJ has fulfilled its obligation to facilitate community plantations covering an area of 1,577.50 Ha or 20% of the HGU planted area of 1,577.5 Ha or 25%.</p>	Complied
4.5.8	<p><b>(C)</b> New lands are not acquired in areas inhabited by communities in voluntary isolation.</p>	<p>Based on interviews with the Village Head (Petinggi) Lendian and community leaders, that there was no opening/construction of PT CAK and PT BPEJ's plantations which were obtained from areas inhabited by people who are isolating.</p> <p>In period 2010 – 2023 that the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter</p>	Complied

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		from the land owner stating that they agree to be carried out for land compensation.	
<b>Criteria 4.6:</b> Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	<b>(C)</b> A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.	<p>There are no changes in compliance statement compare to last year audit.</p> <p>PT CAK and PT BPEJ already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated 24 February 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p>	Complied
4.6.2	<b>(C)</b> A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.	<p>There are no changes in compliance statement compare to last year audit.</p> <p>PT CAK and PT BPEJ already has a mechanism or information management system, namely Communication Procedure No. FR.EMS.CIE. Rev.01 dated 24 February 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p> <p>Before paying for the land compensation/ <i>Tali Asih/tanam Tumbuh</i> process, the General Affair will first hold discussions with the parties including, land owners, community leaders, traditional heads, local village heads, sub-district heads and other witnesses, then the GA will publish Minutes of Negotiations &amp; Price Agreements. After reaching an</p>	Complied

		<p>agreement on the land compensation price, General Affair will post announcements related to the land compensation payment plan at representative offices, plantation offices, Village Offices, Village Halls and also village offices or village halls around the land to be acquired and documented in the form of photographs. with automatic printed date.</p> <p>Based on interviews with 5 samples of land owners who were compensated, deliberations and price agreements had been carried out in determining the price so that the determination was very fair and there was no coercion or threat to the land owners.</p>	
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement).	<p>Based on interviews during Surveillance-2 with the Village Head "Petinggi" Lumpat Dahuq (Mr Ahmad Yani) and Muara Nyahing (Mr Tarsius) and community leaders nad also with several previous land owner that PT CAk and PT BPEJ provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder.</p> <p>In period 2010 – 2023 the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar". However, based on document verification and interviews with the GA officer (Mr. Sugeng) and also a sample of previous land owners, that in 2024 there will be no land acquisition process.</p> <p>The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a " <i>Surat Persetujuan Keluarga/Ahli Waris</i> - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>Records of land compensation can be seen in indicator 4.4.2</p>	Complied

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4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them.	<p>Based on interviews during Surveillance-2 with the Village Head "Petinggi" Lumpat Dahuq (Mr Ahmad Yani) and Muara Nyahing (Mr Tarsius) and community leaders nad also with several previous land owner that PT CAk and PT BPEJ provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder.</p> <p>In period 2010 – 2023 the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar". However, based on document verification and interviews with the GA officer (Mr. Sugeng) and also a sample of previous land owners, that in 2024 there will be no land acquisition process.</p> <p>The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>Records of land compensation can be seen in indicator 4.4.2.</p>	Complied
<b>Criteria 4.7:</b> Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	<b>(C)</b> A mutually agreed procedure for identifying people entitled to compensation is in place.	<p>There are no changes in compliance statement compare to last year audit.</p> <p>PT CAK and PT BPEJ already has a mechanism of compensation, namely <i>Pembebasan Lahan</i> / land acquisition Procedure No. FR.CSOP.PL.008. Rev.01 dated August 2, 2016. In the process of establishing this procedure, management conducted consultations with relevant and interested parties on July 12, 2016 (ie: community representatives/community leaders, village heads around the plantations and community land owners.</p>	Complied

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

		<p>including not using military involvement in the entire land acquisition process. This procedure also explains that there are several land compensation processes:</p> <ul style="list-style-type: none"> <li>- Land acquisition with a partnership/Indemnity pattern</li> <li>- Payment of compensation / Sago Hati / Tali Asih / Compensation / CSR Land acquisition</li> <li>- Minutes of Negotiations and Compensation Price Agreements and also posting announcements of the results of the agreement and the time for payment of land compensation at the village office and village deliberation hall.</li> </ul> <p>This procedure has been socialized to all stakeholders, based on "Berita Acara Stakeholder Meeting dan Sosialisasi RSPO" to the community and to plasma farmers. Based on interview with relevant stakeholder, the know and understand about the procedure. Records of land compensation can be seen in indicator 4.4.2.</p>	
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	<p>Based on interviews with head of Muara Nyahing and Lumpat Dahuq Village during this Surveillance-2 that PT CAK and PT BPEJ provides opportunities for the entire surrounding community and does not discriminate between women and men to establish smallholder.</p> <p>The company has provided road access and access rights to be able to pass through oil palm plantations, road maintenance is always carried out by the company so that this is an advantage for the surrounding community to be able to more easily use road access that is always well maintained.</p>	Complied
<b>Criteria 4.8:</b> The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition	In period 2010 – 2023 the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahuq and Mantar customary land-lahan Adat Lumpat Dahuq and Mantar". However, based on document verification and interviews	Complied

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	is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	with the GA officer (Mr. Sugeng) and also a sample of previous land owners, that in 2024 there will be no land acquisition process. Records of land compensation can be seen in indicator 4.4.2 and based on that observed there are no land disputes between company and local communities.	
4.8.2	<b>(C)</b> Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.	<p>During this audit there are no land conflict.</p> <p>Based on previous RSPO reports noted that there was land conflict between PT CAK and PT MBL (coal mining company). Since September 2021, PT Manar Bulatn Lestari (PT MBL) has conducted land clearing and turning it into a hauling road for approximately 4.62 Ha of land within HGU PT CAK.</p> <p>PT. CAK has obtained location permit number 525.26/K/565b/2010 dated 14 June 2010 and plantation business permit (IUP) number 525.26/K.939b/2010 dated 22 November 2010 from the Kutai Barat Regency. After obtaining the location permit and IUP, PT. CAK acquired land from the community in March and April 2011.</p> <p>PT CAK management reported PT MBL's action to the Kutai Barat Police (Polres Kutai Barat) on 7 October 2021 so that it could be resolved legally and requested that the Kubar Police take action in the form of a police line. Furthermore, on Friday 30 September 2022 a number of PT CAK palm oil plantation employees closed the PT MBL coal hauling road. The meeting between the two management parties of PT CAK and PT MBL went through mediation mediated by the Kutai Barat Police Criminal Investigation Unit (Sat Reskrim) at the Police Headquarters, Sendawar, Thursday 4 October 2022, but still no agreement was reached.</p> <p>In 2022, it was reported to the East Kalimantan Provincial Police and is still under investigation</p> <p>On 24 October 2023, a meeting was held and resulted in an agreement between PT CAK and PT MBL, that PT MBL could use the hauling road</p>	Complied

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		without losing PT CAK's HGU rights (Use rights) and after operations ended it would be returned to PT CAK.	
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).	<p>In period 2010 – 2023 the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lumpat Dahug and Mantar customary land-lahan Adat Lumpat Dahug and Mantar". However, based on document verification and interviews with the GA officer (Mr. Sugeng) and also a sample of previous land owners, that in 2024 there will be no land acquisition process.</p> <p>Records of land compensation can be seen in indicator 4.4.2 and based on that observed there are no land disputes between company and local communities.</p>	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).	<p>Based on previous RSPO reports that:</p> <p>Since September 2021, PT Manar Bulatn Lestari (PT MBL) has been clearing land and turning it into a hauling road for approximately 4.62 Ha of land.</p> <p>PT. CAK obtained location permit number 525.26/K/565b/2010 dated 14 June 2010 and plantation business permit (IUP) number 525.26/K.939b/2010 dated 22 November 2010 from the Kutai Barat Regency. After obtaining the location permit and IUP, PT. CAK acquired land from the community in March and April 2011.</p> <p>PT CAK management reported PT MBL's action to the Kutai Barat Police (Polres Kutai Barat) on 7 October 2021 so that it could be resolved legally and requested that the Kubar Police take action in the form of a police line. Furthermore, on Friday 30 September 2022 a number of PT CAK palm oil plantation employees closed the PT MBL coal hauling road.</p> <p>The meeting between the two management parties of PT CAK and PT MBL went through mediation mediated by the Kutai Barat Police Criminal Investigation Unit (Sat Reskrim) at the Police Headquarters, Sendawar, Thursday 4 October 2022, but still no agreement was reached.</p>	Complied

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		<p>In 2022, it was reported to the East Kalimantan Provincial Police and is still under investigation</p> <p>On 24 October 2023, a meeting was held and resulted in an agreement between PT CAK and PT MBL, that PT MBL could use the hauling road without losing PT CAK's HGU rights (Use rights) and after operations ended it would be returned to PT CAK.</p>	
<b>Principle 5: Support smallholder inclusion</b> Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.			
<b>Criteria 5.1:</b> The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
5.1.1	Current and previous period prices for FFB are publicly available and accessible by smallholders.	<p>The company has shown partnered (plasma) FFB prices set by decree of the Governor of East Kalimantan for example from January-June 2024.</p> <p>Based on document review, the management unit has informed about the FFB prices to the smallholders (Koperasi Tokeetn Teguh – PT Citra Agro Kencana, and Koperasi Uee Some – PT BPEJ) regularly (every half month).</p> <p>The document verified during ASA2 is Letter from PT Citra Agro Kencana to Koperasi Tokeetn Teguh dated 18 June 2024 and to Koperasi Uee Some dated 18 June 2024 regarding the prices of FFB. Based on interview to the Koperasi Tokeetn Teguh and Uee Some, it was known that the process of FFB is publicly available and accessible by the smallholders. The price list submitted in the attachment is for the period of June 1-15, 2024 which is determined based on the Decree on the Determination of the Purchase Price of Fresh Fruit Bunches (FFB) of Oil Palm produced by partnered smallholders in East Kalimantan Province which was stipulated on 15 June 2024 by the Governor of East Kalimantan.</p> <p>For outside FFB prices that are not partnered with the company, it has been determined together with the suppliers as outlined in the SPK /</p>	Complied

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		<p>letter of agreement for the sale and purchase of Palm Oil Fresh Fruit Bunches between the company and FFB suppliers in article 6 "Price" and is valid as long as the SPK is still valid.</p> <p>The following SPKs were sampled during the ASA2 Audit, namely:</p> <ol style="list-style-type: none"> <li>1. SPK between the company and CV. Lazio Lestari with number: 038/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for one year.</li> <li>2. SPK between the company and CV. Wejas Imanuel with number: 039/CAK/PK/04.006/III/2024 dated 25 March 2024 and valid for 1 year.</li> <li>3. SPK between the company and CV. SMR Tujuh Delapan Sembilan with number: 040/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</li> <li>4. SPK between the company and CV. Anugrah Jasha Investama with number: 043/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</li> <li>5. SPK between the company and CV. Wong Akeh Utama with number: 041/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</li> </ol>	
5.1.2	<b>(C)</b> Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	<p>The company has shown partnered (plasma) FFB prices set by decree of the Governor of East Kalimantan for example from January-June 2024.</p> <p>Based on document review, the management unit has informed about the FFB prices to the smallholders (Koperasi Tokeetn Teguh – PT Citra Agro Kencana, and Koperasi Uee Some – PT BPEJ) reguraly (every half month).</p> <p>The document verified during ASA2 is Letter from PT Citra Agro Kencana to Koperasi Tokeetn Teguh dated 18 June 2024 and to Koperasi Uee Some dated 18 June 2024 regarding the prices of FFB. Based on</p>	Complied

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		<p>interview to the Koperasi Tokeetn Teguh and Uee Some, it was known that the process of FFB is publicly available and accessible by the smallholders. The price list submitted in the attachment is for the period of June 1-15, 2024 which is determined based on the Decree on the Determination of the Purchase Price of Fresh Fruit Bunches (FFB) of Oil Palm produced by partnered smallholders in East Kalimantan Province which was stipulated on 15 June 2024 by the Governor of East Kalimantan.</p> <p>For outside FFB prices that are not partnered with the company, it has been determined together with the suppliers as outlined in the SPK / letter of agreement for the sale and purchase of Palm Oil Fresh Fruit Bunches between the company and FFB suppliers in article 6 "Price" and is valid as long as the SPK is still valid.</p> <p>The following SPKs were sampled during the ASA2 Audit, namely:</p> <ol style="list-style-type: none"> <li>1. SPK between the company and CV. Lazio Lestari with number: 038/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for one year.</li> <li>2. SPK between the company and CV. Wejas Imanuel with number: 039/CAK/PK/04.006/III/2024 dated 25 March 2024 and valid for 1 year.</li> <li>3. SPK between the company and CV. SMR Tujuh Delapan Sembilan with number: 040/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</li> <li>4. SPK between the company and CV. Anugrah Jasha Investama with number: 043/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</li> <li>5. SPK between the company and CV. Wong Akeh Utama with number: 041/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</li> </ol>	
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5.1.3	<p><b>(C)</b> Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p>	<p>The company has shown partnered (plasma) FFB prices set by decree of the Governor of East Kalimantan for example from January-June 2024.</p> <p>Based on document review, the management unit has informed about the FFB prices to the smallholders (Koperasi Tokeetn Teguh – PT Citra Agro Kencana, and Koperasi Uee Some – PT BPEJ) reguraly (every half month).</p> <p>The document verified during ASA2 is Letter from PT Citra Agro Kencana to Koperasi Tokeetn Teguh dated 18 June 2024 and to Koperasi Uee Some dated 18 June 2024 regarding the prices of FFB. Based on interview to the Koperasi Tokeetn Teguh and Uee Some, it was known that the process of FFB is publicly available and accessible by the smallholders. The price list submitted in the attachment is for the period of June 1-15, 2024 which is determined based on the Decree on the Determination of the Purchase Price of Fresh Fruit Bunches (FFB) of Oil Palm produced by partnered smallholders in East Kalimantan Province which was stipulated on 15 June 2024 by the Governor of East Kalimantan.</p> <p>For outside FFB prices that are not partnered with the company, it has been determined together with the suppliers as outlined in the SPK / letter of agreement for the sale and purchase of Palm Oil Fresh Fruit Bunches between the company and FFB suppliers in article 6 "Price" and is valid as long as the SPK is still valid.</p> <p>The following SPKs were sampled during the ASA2 Audit, namely:</p> <ol style="list-style-type: none"> <li>1. SPK between the company and CV. Lazio Lestari with number: 038/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for one year.</li> <li>2. SPK between the company and CV. Wejas Imanuel with number: 039/CAK/PK/04.006/III/2024 dated 25 March 2024 and valid for 1 year.</li> </ol>	Complied
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		<p>3. SPK between the company and CV. SMR Tujuh Delapan Sembilan with number: 040/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</p> <p>4. SPK between the company and CV. Anugrah Jasha Investama with number: 043/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</p> <p>5. SPK between the company and CV. Wong Akeh Utama with number: 041/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</p>	
5.1.4	<b>(C)</b> Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and repayments through FFB price reductions for replanting and/or, other support mechanisms where applicable.	Based on document review and interview to the management during ASA2 and to the cooperative management, the smallholder's member of Koperasi Tokeetn Teguh is local resident. Based on information obtained during the onsite audit known that some of smallholders' member were women. The meeting of Koperasi through Rapat Anggota always invited all members which is some women. All the decision made was involved the smallholder members, including women members.	Complied
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.	<p>The agreement/contract documents between the company and the scheme smallholders is sighted. The contract was acknowledged by both parties and well understood. The contract contained all relevant information such as condition, contract period, obligations and right of both parties, sharing of partnership TBS profits, statements and guarantees of cooperatives and companies, breach of contract, force majeure, legal, applicable law for dispute resolution, etc.</p> <p>Based on document review "Perjanjian Kerjasama PT CAK dengan Koperasi Produsen Perkebunan Kelapa Sawit Tokeetn Teguh – Kerjasama Pembangunan Pengelolaan dan Pemeliharaan Perkebunan Kelapa Sawit dengan Pola Kemitraan" No. 07/Krj-PPKSM/CAK/PK/LGL/VII/2015 dated 28/07/2015, an agreement between company and scheme smallholders confirmed that contract is made fairly, legal and transparent.</p>	Complied

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		<p>For outside FFB prices that are not partnered with the company, it has been determined together with the suppliers as outlined in the SPK / letter of agreement for the sale and purchase of Palm Oil Fresh Fruit Bunches between the company and FFB suppliers in article 6 "Price" and is valid as long as the SPK is still valid.</p> <p>The following SPKs were sampled during the ASA2 Audit, namely:</p> <ol style="list-style-type: none"> <li>1. SPK between the company and CV. Lazio Lestari with number: 038/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for one year.</li> <li>2. SPK between the company and CV. Wejas Imanuel with number: 039/CAK/PK/04.006/III/2024 dated 25 March 2024 and valid for 1 year.</li> <li>3. SPK between the company and CV. SMR Tujuh Delapan Sembilan with number: 040/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</li> <li>4. SPK between the company and CV. Anugrah Jasha Investama with number: 043/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</li> <li>5. SPK between the company and CV. Wong Akeh Utama with number: 041/CAK/PK/04.006/III/2024 dated 22 March 2024 and valid for 1 year.</li> </ol> <p>An agreement between company and eksternal FFB supplier confirmed that contract is made fairly, legal and transparent.</p>	
5.1.6	<b>(C)</b> Agreed payments are made in a timely manner and receipts specifying price, weigh, deductions and amount paid are given.	<p>Evidence of payment is reviewed and interview with eksternal supplier confirmed that payment for FFB supplier timely manner.</p> <p>Sample seen on third party FFB suppliers:</p> <ul style="list-style-type: none"> <li>- PT. CAK have paid for FFB's sourced from CV. ARY on 25 April 2024 through bank transfer (BCA) for the sale of FFB to the company in the period 22-24 April 2024.</li> </ul>	Complied

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		<p>- PT. CAK have paid for FFB's sourced from CV. Wejas Imanuel on 27 May 2024 through bank transfer (BCA) for the sale of FFB to the company in the period 23-26 April 2024.</p> <p>For payments to Plasma, the Company periodically pays monthly and submits reports every 3 months in the form of calculations of the remaining results of operations of Tokeetn Teguh and Uee Some Cooperatives. The last submission for the January-March 2023 period was on April 22, 2024 (Tokeetn Teguh) and April 25, 2024 (Uee Some). Based on the results of the review, these payments were made based on the time, price and deductions that had been agreed upon.</p>	
5.1.7	Weighing equipment is verified by an independent third party on a regular basis.	<p>According to the Indonesian regulation, verification of weigh bridge conducted annually. Sighted the record of validation from Cooperation and Trading Agency of Kutai Barat Regency as follows:</p> <ul style="list-style-type: none"> <li>• Validation Certificate No: 510.63/473/Dispdg/Met/VI/2024 dated 24 June 2024 for weighbridge Presica PSC-8228-WMS, series 2805170, capacity 60 MT, brand Presica. Validation renewal before 21 June 2025.</li> <li>• Validation Certificate No: 510.63/470/Dispdg/Met/VI/2024 dated 24 June 2024 for weighbridge Presica PSC-8228-WMS, series 2805625, capacity 60 MT, brand Presica. Validation renewal before 20 June 2025.</li> <li>• Validation Certificate No: 510.63/471/Dispdg/Met/VI/2024 dated 24 June 2024 for weighbridge Presica PSC-8228-WMS, series 2805628, capacity 60 MT, brand Presica. Validation renewal before 20 June 2025.</li> </ul>	Complied
5.1.8	The unit of certification supports Independent smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholder on who runs the Internal	PT CAK has held discussions with the surrounding village communities on 20 June 2022 and refreshments 24-25 August 2023 regarding the involvement of smallholders in oil palm, however based on the results of interviews with head of village, traditional leader, and local leaders,	Complied

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	Controlling System (ICS), who holds the certificate, and who owns and sells certified materials.	it was known that there are no independent smallholders, most of the villagers are rubber farmers.  In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon Stock. The minutes of meeting and attendance list has shown during audit.	
5.1.9	<b>(C)</b> The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner.	There are no changes regarding the complaint mechanism, including from external stakeholders, namely the Communication SOP (FR.EMS.CIE) dated 24 February 2020. Any complaints or communications can be communicated via field staff or via email to <a href="mailto:sustainability@first-resources.com">sustainability@first-resources.com</a> . The procedure states that all communications or complaints will be responded to within a maximum of 1 month.  However, no complaints or grievance have been received to PT CAK or PT BPEJ since the last assessment until this audit ASA2.	Complied
<b>Criteria 5.2:</b> The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.	PT CAK and PT BPEJ always encourage independent oil palm farmers in surrounding village communities to be interested in sustainable management of oil palm plantations as stated in the RSPO P&C.  Approaches have been taken by the company, such as on 1 July 2024 in Muara Nyahing Village and 2 July 2024 in KUD Tokeetn Teguh, regarding the involvement of plasma farmers in palm oil management, sustainable management of community oil palm plantations, RSPO certification awareness.  However, based on the results of interviews with village heads, traditional leaders and community leaders, it is known that there are no independent oil palm farmers, most of the residents of this village make their living as rubber farmers.	Complied

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		<p>In addition, the discussion provided information regarding RSPO certification, and related High Conservation Value and High Carbon Stock. Minutes of meetings and attendance lists have been shown at the time of the audit.</p> <p>PT CAK and PT BPEJ have a Smallholder Scheme based on a partnership covering an area of 1,577.5 Ha, namely:</p> <ol style="list-style-type: none"> <li>1. Cooperation Agreement between PT Citra Agro Kencana and Koperasi Produsen Perkebunan Kelapa Sawit Tokeetn Teguh Pola Kemiteraan No. 07/Krjs-PPPKSM/CAK/PK/LGL/VII/2015 dated 27 July 2015 covering an area of 711.49 ha and 698.54 ha.</li> <li>2. Cooperation Agreement between PT Citra Agro Kencana and Koperasi Produsen Perkebunan Kelapa Sawit Uee Some Pola Kemiteraan No. 07/Krjs-PPPKSM/BPEJ/PK/LGL/IV/2015 dated 27 April 2015 covering an area of 167.47 ha.</li> </ol> <p>PT CAK and PT BPEJ plan to include the Plasma farmers of Koperasi Produsen Perkebunan Kelapa Sawit Tokeetn Teguh and Koperasi Produsen Perkebunan Kelapa Sawit Uee Some covering area 1,577.5 Ha in RSPO certification in 2025.</p>	
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).	<p>PT CAK and PT BPEJ always encourage independent oil palm farmers in surrounding village communities to be interested in sustainable management of oil palm plantations as stated in the RSPO P&amp;C.</p> <p>Approaches have been taken by the company, such as on June 20 2022 regarding the involvement of plasma farmers in palm oil management, on 13-14 March 2023 and the latest socialization was on 29 June 2024 and 1 July 2024 the socialization regarding sustainable management of community oil palm plantations.</p> <p>However, based on the results of interviews with village heads, traditional leaders and community leaders, it is known that there are no</p>	Complied

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		<p>independent oil palm farmers, most of the residents of this village make their living as rubber farmers.</p> <p>In addition, the discussion provided information regarding RSPO certification, and related High Conservation Value and High Carbon Stock. Minutes of meetings and attendance lists have been shown at the time of the audit.</p> <p>PT CAK and PT BPEJ have a Smallholder Scheme based on a partnership covering an area of 1,577.5 Ha, namely:</p> <ol style="list-style-type: none"> <li>1. Cooperation Agreement between PT Citra Agro Kencana and Koperasi Produsen Perkebunan Kelapa Sawit Tokeetn Teguh Pola Kemiteraan No. 07/Krjs-PPPKSM/CAK/PK/LGL/VII/2015 dated 27 July 2015 covering an area of 711.49 ha and 698.54 ha.</li> <li>2. Cooperation Agreement between PT Citra Agro Kencana and Koperasi Produsen Perkebunan Kelapa Sawit Uee Some Pola Kemiteraan No. 07/Krjs-PPPKSM/BPEJ/PK/LGL/IV/2015 dated 27 April 2015 covering an area of 167.47 ha.</li> </ol> <p>PT CAK and PT BPEJ plan to include the Plasma farmers of Koperasi Produsen Perkebunan Kelapa Sawit Tokeetn Teguh and Koperasi Produsen Perkebunan Kelapa Sawit Uee Some covering area 1,577.5 Ha in RSPO certification in 2025.</p>	
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	<p>Outreach was carried out to the community through the "Stakeholder Meeting" activity which was held on July 1 2024. The material presented included RSPO certification, safe handling of chemicals, introduction of HCV areas in company areas, company code of ethics guidelines and company procedures. Based on the results of interviews with head of village, traditional leader and local leaders, it was known that there are no independent smallholders, most of the villagers are rubber farmers.</p> <p>In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon</p>	Complied

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		Stock. The minutes of meeting and attendance list has shown during audit.	
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	Outreach was carried out to the community through the "Stakeholder Meeting" activity which was held on July 1 2024. The material presented included RSPO certification, safe handling of chemicals, introduction of HCV areas in company areas, company code of ethics guidelines and company procedures. Based on the results of interviews with head of village, traditional leader and local leaders, it was known that there are no independent smallholders, most of the villagers are rubber farmers. In addition, the discussion provided information on the RSPO certification, and related to High Conservation Value and High Carbon Stock. The minutes of meeting and attendance list has shown during audit.	Complied
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	The company regularly reviews their progress of the smallholder support programme and published it in their Sustainability Report. This can be seen in First Resources Group Sustainability Report 2023 page 80-81 stated that "As of 2023, we manage 35,491 hectares of schemed smallholders (plasma), constituting nearly 17% of our total plantation area and contributing 12% of the total FFB processed. The total number of plasma smallholders supplying to us has also increased from 15,712 in 2022 to 16,071 in 2023. We conduct regular meetings to educate smallholders on sustainability policies, including RSPO certification, HCV, HCS areas, and community engagement. Our outreach efforts extend to over 125 smallholders from six villages".	Complied
<b>Principle 6: respect workers' rights and conditions</b> Protect workers' rights and ensure safe and decent working conditions.			
<b>Criteria 6.1:</b> Any form of discrimination is prohibited.			
6.1.1	(C) A publicity available non-discrimination and equal opportunity policy is implemented in such way to prevent discrimination based on ethnic	Regarding the company's policy regarding equal rights, until this surveillance audit, there had been no changes, i.e. "Company Policy –	Complied

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	origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	<p>Equal Employment Opportunity Policy” Doc.011.A/Sustainability_FR/P/VI/2012, this policy was published on June 15 2012, states: “Treating all employees equally in terms of recruitment, work performance and representation without discrimination by race, caste, national origin, religion, disability, gender, sexual orientation, trade union membership, political affiliation, or age.” Company policies are available on the notice board.</p> <p>For this surveillance has been verified related to the company policy regarding equal rights has been socialized to all employees of PT Citra Agro Kencana on 28-29 May 2024 to all workers and on 16-17 May 2024 to contractors and other third parties (contractors).</p> <p>Socialization of the Code of Ethics Policy - Ethical Behavior at PT BPEJ, was carried out on 28-29 May 2024 to all workers and 16-17 May 2024 to contractors.</p> <p>The company also consistently treats employees by not discriminating against anyone in terms of hiring workers or in its business activities, the selection process for hiring workers to fill the required positions is carried out based on qualifications and experience, promotions within the company are carried out in the same way.</p> <p>Based on the list of PT CAK and PT BPEJ employees for the period July 2024 and based on interviews with several workers, the company has implemented policies related to discrimination and has provided employment opportunities.</p>	
6.1.2	<b>(C)</b> Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.	<p>Worker register for mill and estates mentioned that all workers came from different backgrounds (race, religion, gender, etc). Ethnical diversity of worker and during interview with workers, no discrimination was identified based on religion, ethnic, gender. No evidence of discrimination found during the audit.</p> <p>Company provided working tools to the workers, relevant to the nature of the work performed.</p>	Complied

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	<p>Based on interviews with several workers during this audit, it was stated by the workers that PT CAK and PT BPEJ had treated its employees fairly or there was no discrimination and there were no fees charged at the time of employee recruitment.</p> <p>Based on document verification of plantation and PKS employees, the company has treated all workers the same, from employee recapitulation data based on ethnicity and religion it has also shown that the company implements a policy of equal opportunities and treatment, the verified documents are:</p> <table><tr><th>Religion</th><th>Number of Empl.</th><th>Percent (%)</th></tr><tr><td>Musleem</td><td>735</td><td>48%</td></tr><tr><td>Catholic</td><td>517</td><td>34%</td></tr><tr><td>Protestant</td><td>283</td><td>18%</td></tr><tr><td><b>Total</b></td><td><b>1,535</b></td><td><b>100%</b></td></tr></table> <p>Meanwhile, when distributed into gender it is as follows:</p> <table><tr><th>Gender</th><th>Number of Empl.</th><th>Percent (%)</th></tr><tr><td>Male</td><td>1,018</td><td>66%</td></tr><tr><td>Female</td><td>517</td><td>34%</td></tr><tr><td><b>Total</b></td><td><b>1,535</b></td><td><b>100%</b></td></tr></table> <p>Meanwhile, based on ethnicity, PT CAK and PT BPEJ workers are spread from several etnich group, including; Batak, Jawa, Dayak, Manggarai,</p>	Religion	Number of Empl.	Percent (%)	Musleem	735	48%	Catholic	517	34%	Protestant	283	18%	<b>Total</b>	<b>1,535</b>	<b>100%</b>	Gender	Number of Empl.	Percent (%)	Male	1,018	66%	Female	517	34%	<b>Total</b>	<b>1,535</b>	<b>100%</b>	
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		<p>Bugis, Nias, Toraja, Timor (NTB,NTT), Flores, Rote, Aceh, Ende, Sunda, Banjar, Sikka, Minang dan Kutai</p> <p>Based on the list of workers as of June 2024 above, it can be seen that the composition based on religion, gender and ethnicity, no discrimination has been identified in the company's operations.</p> <p>Based on interviews with representatives of Bipartite workers and a sample of workers, to date there have been no discriminatory practices carried out by the company.</p>	
6.1.3	The unit of certification demonstrates that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.	<p>Until now the recruitment mechanism has not changed, the Daily Employee Recruitment Procedure remains Doc. Number AD.PNK.HRD.R&amp;S.0002.001.</p> <p>Separately, PT CAK and PT BPEJ has set requirements for employee recruitment in the Company Regulations (PP: <i>Peraturan Perusahaan</i>) for the 2022-2024 period, in Chapter IV concerning Employment Relations, which explains:</p> <ul style="list-style-type: none"> <li>- Article 12: related to basis of acceptance, placement and transfer of employees</li> <li>- Article 12: related to general requirements for recruitment, including the minimum age requirement of 18 years and medical examination</li> <li>- Article 13: related to probationary period period for 3 months</li> <li>- Article 15: related to promotion</li> <li>- Article 51; concerning Termination of Employment (PHK: <i>Pemutusan Hubungan Kerja</i>) which refers to Law no. 13 of 2003.</li> <li>- Article 52; Termination of Employment</li> <li>- Article 58; Retirement: employees who are 60 (fifty-seven) years old can be honorably dismissed with pension rights in accordance with applicable regulations and or applicable company policies.</li> </ul>	Complied

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		<p>There are two types of employees that are applied in PT CAK and PT BPEJ, which are permanent employees (known as KHT; <i>Karyawan Harian Tetap</i> and PBT; <i>Pekerja Bulanan Tetap</i>) and daily workers (known as BHL/PHL). Worker register for mill and estates mentioned that all workers came from different backgrounds (race, religion, gender, etc). Ethnical diversity of worker and during interview with workers, no discrimination was identified based on religion, ethnic, gender. No evidence of discrimination found during the audit.</p> <p>Based on interviews with the HR Dept., employee recruitment is based on an analysis of workforce needs and takes into account the required competencies, experience and skills. For this reason, employee acceptance tests and interviews will be carried out. Employee assessments are always carried out every 6 months as a basis for promotion to positions or levels/groups which will affect monthly salaries. In the 2023 period there were recruitment at PT CAK and PT BPEJ as much as 346 workers as KHT (Permanent workers) and on 2024 period were 203 workers as KHT.</p> <p>Based on interviews with Administrative Staff (KTU: Head of Administration) Mr. Abu and several samples of workers stated that worker recruitment was based on the worker's ability to work and a health examination had been carried out.</p>	
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.	<p>There are no changes from 2012 regarding the policy for protecting reproductive rights, namely Council Decree No. 011.D/Sustainability_FR/P/VI/2012 dated 15 June 2012 which explains workers' rights to obtain reproductive health services.</p> <p>Separately, the company has also issued Circular Letter No. 001/SE-CAK/X/2021 dated 17 October 2021 concerning Identification and Fulfillment of the Needs of Young/New Mothers in the Company Environment, furthermore the Company is committed to protecting the</p>	Complied

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		<p>rights of young mothers in the Company Environment, female workers including female workers who are pregnant and breastfeeding.</p> <p>During this audit activity, interviews were also conducted with the Gender Committee, it was said that the company had implemented protection of women's reproductive rights, in the form of maternity leave, menstrual leave, and routine pregnancy checks for female sprayers and strictly prohibited pregnant and/or breastfeeding female workers from using pesticides. This pregnancy check is a check to find out whether the worker is pregnant or not and is not a discriminatory practice against being allowed to do work.</p> <p>When in pregnancy checking there are confluence workers who stated "positive", then based on the company's policy above, the woman workers to be transferred to other work which not related to chemistry (spray or fertilizing).</p> <p>Periodically (every month) the company always monitors female workers for pregnancy conditions, the last pregnancy check will be on 21 June 2024; in PT BPEJ as much as 7 women workers and in PT CAK as much as 37 women workers. And the worker does not work related to chemicals pesticides or fertilizers.</p>	
6.1.5	<p><b>(C)</b> A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p>	<p>PT CAK and PT BPEJ have formed a gender committee to represent female workers. The management of PT CAK and PT BPEJ have appointed female workers based on the Letter of Appointment of Responsible Gender Committee No. 011/CAK-KG/I/2022 dated January 4 2022 to Ms. Melda Nasution as Chair of the Gender Committee at PT Cak while at PT BPEJ based on Letter No. 015/BPEJ-KG/I/2022 dated January 7 2022 in the name of Ms. Laily Ulyatul Husna.</p> <p>In this Surveillance-2 audit, an interview was conducted with the chairman of the Gender Committee of PT CAK and PT BPEJ. Based on the results of the interview, information was obtained that the chairman of the Gender Committee had not been able to explain the mechanism</p>	Non-compliance

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		<p>for harassment of female workers and there were no recordings, results of investigations and preventive measures. what must be done regarding cases of harassment that occur in 2024.</p> <p>Non conformity raised during audit:</p> <p>A Gender Committee organization has been formed but has not effectively raised awareness, identified and resolved gender-related issues.</p> <p>Objective evidence:</p> <p>Based on interviews with the Gender committee at PT CAK and PT BPEJ, it is known that:</p> <ul style="list-style-type: none"> <li>- The Gender Committee does not understand the mechanisms for handling issues against female workers, including harassment and violence against women.</li> <li>- There are cases of harassment against female workers in 2024, but there are no records of investigations and analysis of the causes of the harassment, only that the perpetrators of the harassment have had their employment terminated by the company.</li> </ul> <p>Based on interviews with a sample of PT CAK and BPEJ workers (20 people) who were relatively new (1 year), most of them did not know about the existence of a gender committee and mechanisms for handling gender-related issues.</p>	
6.1.6	There is evidence of equal pay for the same work scope.	<p>The implementation of the minimum wage refers to the Decree of the Governor of Kalimantan Timur Number 100.3.3.1/K.840/2023 dated 30 November 2023 concerning the <i>Upah Minimum Kabupaten Kutai Barat Tahun 2024</i>, namely IDR 3,711,017.82 per month.</p> <p>PT Citra Agro Kencana also issued several Circular Letters from HR regarding wage determination for the 2024 period, including:</p> <ol style="list-style-type: none"> <li>1. Circular Letter / <i>Surat Edaran HR Manager</i> No. FR/001/I-24/SE/HRD dated 16 January 2024 regarding Employee Wages on</li> </ol>	Complied

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		<p>period 2024 amount IDR 3,711,018 per month starting from January 1, 2024.</p> <ol style="list-style-type: none"> <li>2. Employee Overtime; is the UMK in 2024 (IDR 3,711,018) divided by 173, namely: IDR 21,451 per hour.</li> <li>3. Circular Letter - Surat Edaran No. 005/FR/II-2023/SE/PLANT regarding Implementation of the Latest Premiums for Supervision, Employees, Harvesting, Maintenance and Transportation of FR Plantation Areas as of March 1 2023, including: <ul style="list-style-type: none"> <li>- Office employee premiums</li> <li>- GIS employee premium</li> <li>- Dept. employee premiums Civil, Warehouse, Engineering and Traction</li> <li>- Price of maintenance work</li> <li>- Harvest premium system (single and couple) with a harvest fee of IDR 200/kg</li> <li>- Operator/driver premium</li> <li>- TBS loader premium</li> <li>- Wages for transporting FFB from outside (external).</li> </ul> </li> </ol> <p>Wage determination is determined in Indonesian and in accordance with statutory regulations UU No. 13 Tahun 2003 tentang Ketenagakerjaan, UU no. 11/2020 (UU Cipta Kerja) dan Peraturan Pemerintah (PP) No. 36/2021 and PP No. 51 Tahun 2023 regarding Pengupahan - Remuneration.</p> <p>Wage payments at PT CAK and PT BPEJ are made by transferring the BPD Kaltim Kaltara Bank account to the employee. The company will make a salary list and pay slip before the salary is transferred. Payslips and salary slips contain the basic salary (according to applicable</p>	
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		regulations), allowances, overtime, premiums and the amount of deductions (taxes and BPJS Employment and Health contributions).	
<b>Criteria 6.2:</b> Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).			
6.2.1	<b>(C)</b> Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.	<p>The implementation of the minimum wage refers to the Decree of the Governor of Kalimantan Timur Number 100.3.3.1/K.840/2023 dated 30 November 2023 concerning the <i>Upah Minimum Kabupaten Kutai Barat Tahun 2024</i>, namely IDR 3,711,017.82 per month.</p> <p>PT Citra Agro Kencana also issued several Circular Letters from HR regarding wage determination for the 2024 period, including:</p> <ol style="list-style-type: none"> <li>1. Circular Letter / Surat Edaran HR Manager No. FR/001/I-24/SE/HRD dated 16 January 2024 regarding Employee Wages on period 2024 amount IDR 3,711,018 per month starting from January 1, 2024.</li> <li>2. Employee Overtime; is the UMK in 2024 (IDR 3,711,018) divided by 173, namely: IDR 21,451 per hour.</li> <li>3. Circular Letter - Surat Edaran No. 005/FR/II-2023/SE/PLANT regarding Implementation of the Latest Premiums for Supervision, Employees, Harvesting, Maintenance and Transportation of FR Plantation Areas as of March 1 2023, including: <ul style="list-style-type: none"> <li>- Office employee premiums</li> <li>- GIS employee premium</li> <li>- Dept. employee premiums Civil, Warehouse, Engineering and Traction</li> <li>- Price of maintenance work</li> <li>- Harvest premium system (single and couple) with a harvest fee of IDR 200/kg</li> </ul> </li> </ol>	Complied

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		<ul style="list-style-type: none"> <li>- Operator/driver premium</li> <li>- TBS loader premium</li> <li>- Wages for transporting FFB from outside (external).</li> </ul> <p>Wage determination is determined in Indonesian and in accordance with statutory regulations UU No. 13 Tahun 2003 tentang Ketenagakerjaan, UU no. 11/2020 (UU Cipta Kerja) dan Peraturan Pemerintah (PP) No. 36/2021 and PP No. 51 Tahun 2023 regarding Pengupahan - Remuneration.</p> <p>Wage payments at PT CAK and PT BPEJ are made by transferring the BPD Kaltim Kaltara Bank account to the employee. The company will make a salary list and pay slip before the salary is transferred. Payslips and salary slips contain the basic salary (according to applicable regulations), allowances, overtime, premiums and the amount of deductions (taxes and BPJS Employment and Health contributions).</p> <p>Based on interviews with several samples of workers, some of them said they did not know the wages they had to receive and the amount of harvest and grain premiums they had to receive. However, based on the verification of the salary slip document, the application of wages including harvest and non-harvest premiums given is in accordance with the company's determination (via the HRD Circular above) and is in accordance with the wage determination regulations from the Governor of East Kalimantan Province regarding the determination of the 2024 Minimum Wage; Decree of the Governor of Kalimantan Timur Number 100.3.3.1/K.840/2023 dated 30 November 2023 concerning the <i>Upah Minimum Kabupaten Kutai Barat Tahun 2024</i>.</p>	
6.2.2	<b>(C)</b> Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal	The implementation of the minimum wage refers to the Decree of the Governor of Kalimantan Timur Number 100.3.3.1/K.840/2023 dated 30 November 2023 concerning the <i>Upah Minimum Kabupaten Kutai Barat Tahun 2024</i> , namely IDR 3,711,017.82 per month.	Non-compliance

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	<p>requirements) and payroll documents give accurate information on compensation for all work performed.</p>	<p>PT Citra Agro Kencana also issued several Circular Letters from HR regarding wage determination for the 2024 period, including:</p> <ol style="list-style-type: none"> <li>1. Circular Letter / Surat Edaran HR Manager No. FR/001/I-24/SE/HRD dated 16 January 2024 regarding Employee Wages on period 2024 amount IDR 3,711,018 per month starting from January 1, 2024.</li> <li>2. Employee Overtime; is the UMK in 2024 (IDR 3,711,018) divided by 173, namely: IDR 21,451 per hour.</li> <li>3. Circular Letter - Surat Edaran No. 005/FR/II-2023/SE/PLANT regarding Implementation of the Latest Premiums for Supervision, Employees, Harvesting, Maintenance and Transportation of FR Plantation Areas as of March 1 2023.</li> </ol> <p>Employment binding with employees by using a work contract in the form of <i>Perjanjian Kerja Harian Tetap</i> or permanent workers, so there are no daily worker (non permanent worker) in PT CAK.</p> <p>Payment of wages at PT CAK is done by transferring the bank account of BPD Kaltim Kaltara to employees, the company will make payroll and salary slips before wages are transferred. Payroll and salary slips contain basic wages (according to applicable regulations), allowances, overtime, premiums and the amount of deductions (taxes and contributions BPJS tenagakerja and Kesehatan), the following are examples of salary slips received by employees.</p> <p>Example of KHT Salary Slip for the period June 2024:</p> <ol style="list-style-type: none"> <li>a. Name of worker Nur*** (KHT), NIK: #####007, Position: Manuring in Afdeling-04, wage components: Basic wage: IDR 3,712,518,-, manuring premium: IDR 745,829, deduction; BPJS Tenagakerja &amp; Kesehatan contribution and rice allowance: IDR 283,501. Net Wage IDR 4,174,846.</li> <li>b. Name of worker Abd*** Har**** (KHT), NIK: #####055, Position: Harvester Afdeling-02, wage components: Basic wage: IDR</li> </ol>	
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		<p>3,729,018,-, harvest premium: IDR 3,376,824, Progressive pruning premium: IDR 354,000, Attendance Premium: IDR 1,000,000, deduction; PPH21 tax: IDR 151,206 and BPJS Tenagakerja &amp; Kesehatan contribution and rice allowance: IDR 435,366. Net Wage IDR 8,024,476.</p> <p>Name worker: Sr** Ra****8 (KHT), NIK: #####057, position lose fruit picking, basic wage: IDR 3,719,018, deduction: BPJS Tenagakerja &amp; Kesehatan contribution and rice allowance: IDR 283,760. Net Wage IDR 3,435,258.</p> <p>Laporan Upah Premi Potong Buah June 2024 period:</p> <p>For example for dated 3/06/2024 on behalf of Harvester (Couple) Abd*** Har***** (KHT) and Sr** Ra****8 (KHT), hasil panen: 256 janjang dan Tonase: 2,826 kg, lose fruit: 250 Kg.</p> <p>Wages of harrvestting on 3/06/2024:</p> <ul style="list-style-type: none"> <li>- Exceeding Base I: IDR 22,500</li> <li>- Exceeding Base II: IDR 31,500</li> <li>- Exceeding Base III: IDR 8,080</li> <li>- Lose fruit: IDR 50.000 (@IDR 200/Kg)</li> <li>- Harvetsting wages: IDR 112,080</li> </ul> <p>c. Name of worker Nat*** (KHT), NIK: #####009, Position: Sprayer in Afdeling-02, wage components: Basic wage: IDR 3,712,518,-, spraying premium: IDR 246,500, deduction; BPJS Tenagakerja &amp; Kesehatan contribution and rice allowance: IDR 283,460. Net Wage IDR 3,674,558.</p> <p>Based on interviews with a sample of workers, there were several workers who did not receive a pay slip, a copy of the KHT work agreement document, where a copy of this work contract/agreement must be owned by the parties (based on the contents of the KHT Work</p>	
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		<p>Agreement) and had not received socialization regarding the latest Company Regulations for the year period 2024-2026.</p> <p>In this surveillance audit -2, other employment documents were also verified:</p> <ul style="list-style-type: none"> <li>- Overtime Work Order dated 19/06/2024 for On** Su**** workers, overtime 19.00 – 07.00 (12 hours) for work guarding the helicopter at Guse House.</li> <li>- Overtime list for payroll period June 2024 on behalf of On* Su**** workers, wages amounting to IDR 675,706.</li> </ul> <p>Based on document verification and interviews with workers, wages at PT CAK and PT BPEJ are in accordance with applicable regulations and laws; Decree of the Governor of Kalimantan Timur Number 100.3.3.1/K.840/2023 dated 30 November 2023 concerning the <i>Upah Minimum Kabupaten Kutai Barat Tahun 2024</i> and also in accordance with UU No. 13 Tahun 2003 tentang Ketenagakerjaan, UU no. 11/2020 (UU Cipta Kerja) dan Peraturan Pemerintah (PP) No. 36/2021 and PP No. 51 Tahun 2023 regarding Pengupahan - Remuneration.</p> <p>Based on information from stakeholders during the surveillance audit-2, there were complaints or industrial relations disputes between workers and PT CAK management related to layoffs (workers termination) berdasarkan Surat No. 10/CAK-B/VIII/2020 regarding Reporting the End of Employment Relations as of August 28 2020, but PT CAK has not been prepared to pay the workers their due rights (severance pay/ <i>Pesangon</i>) see 4.2.4 above.</p> <p>During the surveillance audit-2, verification and interviews were carried out with the West Kutai Regency Manpower and Transmigration Service and PT CAK HRD Staff, that this dispute will be submitted to the East Kalimantan Industrial Relations Court on 27 May 2024 regarding the Lawsuit for Termination of Employment. The workers (37 workers) have given power of attorney to the <i>Serikat Pekerja Nasional</i> of East</p>	
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		<p>Kalipantan Province through a Special Power of Attorney dated May 6 2024 and this <i>Surat Kuasa</i> - Power of Attorney has been registered in the Samarinda District Court/HI/Tipikor Registrar's No. 849/PAN/HK.2/05/2024 District Court/HI/Tipikor of Samarinda dated 29 May 2024.</p> <p>So as of this surveillance-2, this Industrial Relations dispute case is still in Industrial Relations Dispute Submission (PHI) status and is still in the process of submitting it to the Samarinda District Court.</p> <p>Based on attendance (fingerprint), the implementation of working hours is also in accordance with government regulations (UU Cipta Kerja no. 11 Tahun 2021 and Perppu UU Cipta Kerja No. 6 Tahun 2023 which amends Article 77 of the Manpower Law. 8 hours 1 day and 40 hours 1 week for 5 working days in 1 week).</p> <p>Based on interviews with the head of the trade union and several workers during the field visit, the stipulation of company regulations related to employment as explained in the PP for the 2022-2024 period is in accordance with the applicable rules and regulations. Several document verifications were carried out for legal compliance for regular working regarding leave:</p> <ul style="list-style-type: none"> <li>- Application for meternity leave in the name of Nur Vita Sari (Estate officer); Leave will be taken on 15 April – 16 July 2024 as maternity.</li> <li>- Application for meternity leave in the name of Marta Peipopa (loose fruit picker); Leave will be taken on 7 March – 4 June 2024 as maternity.</li> </ul> <p>Non conformity rasied during audit:</p> <ul style="list-style-type: none"> <li>- Based on interviews with a sample workers of harvesters PT CAK and BPEJ (16 people), sprayers (10 people), fertilizer workers PT CAK (6 people), it was stated that the workers did not receive a copy of the Work Agreement document which had been signed by both parties (Workers and Management) .</li> </ul>	
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		<p>In the employment agreement it is stated in Article 6 [letter e] that: "The agreement was made consciously or without any intention of any party and was made in 2 (two) copies, each to be kept by both parties".</p> <p>Based on Law no. 13 of 2003, article 54 paragraph (3): b) "Employment agreements as referred to in paragraph (1) are made at least twice, which have the same legal force, and employees/laborers and entrepreneurs each get 1 employment agreement".</p> <ul style="list-style-type: none"> <li>- Based on an interview with the Bipartite Representative (Mr. Rico), the Company Regulations for the 2024 – 2026 period (issued in May 2024) have not been socialized to all PT CAK and PT BPEJ workers.</li> <li>- Based on interviews with a sample workers PT CAK and PT BPEJ (8 people), it was stated that they did not understand the basic premium calculation.</li> <li>- Based on interviews with a sample of PT CAK fertilizer workers, it was stated that they did not understand the basic premium calculation.</li> <li>- Based on interviews with a sample of PT CAK and PT BPEJ loosefruit picker (8 people), it was stated that they did not understand the calculation of premiums on a loosefruit basis.</li> </ul>	
6.2.3	<p><b>(C)</b> There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements.</p>	<p>PT CAK has Company Regulations (PP) for the 2024-2026 period which have been ratified by the Kutai Barat Regency Manpower and Transmigration Service SK No.568/1652/DTKT-BHI/V/2022 dated 30 May 2022.</p> <p>Based on the PT Company Regulations, it has been determined related to employment, as follows:</p> <ul style="list-style-type: none"> <li>- CHAPTER IV; Article 17: Working Time: working time is determined according to the applicable provisions and regulations, namely 7</li> </ul>	Non-compliance

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		<p>(seven) hours of work one day or 40 (forty) hours in 1 week and working days from Monday to Saturday. Rest time is 1 hour and is not counted as working time.</p> <ul style="list-style-type: none"> <li>- Article 18: Overtime work: overtime work is considered valid if there is a written overtime order from the leadership and is in accordance with the Company's Overtime SOP</li> <li>- Article 19: Wages; consisting of basic wages, allowances, BPJS contributions, deductions including income tax deductions.</li> <li>- CHAPTER IX, Article 31: Holidays; holidays recognized by the company are official holidays set by the government.</li> <li>- Article 32; Annual Leave: the employee's annual leave entitlement in the first year of work is calculated from the number of months starting to work until December. The amount of annual leave for 12 working days after working for 12 months continuously.</li> <li>- Article 33; Maternity/Miscarriage Leave: maternity leave is given to female employees who are pregnant for 1.5 months before giving birth and 1.5 months after giving birth with full salary payments.</li> <li>- Article 34; Permit to Leave Work: in accordance with applicable laws, employees can leave work or leave work permits while still receiving wages (P2) and not reducing the entitlement to annual leave for the following purposes: <ul style="list-style-type: none"> <li>a) Self-employed married: 3 working days</li> <li>b) Employees marry off children: 2 working days</li> <li>c) Employees circumcising/baptizing children: 2 working days</li> <li>d) Wife gives birth/miscarriage: 2 working days</li> <li>e) Husband/wife, parent/in-law, child or daughter-in-law dies: 2 working days</li> <li>f) Family member in the same house dies: 1 working day</li> </ul> </li> </ul>	
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		<p>Non conformity raised during audit:</p> <p>Based on document verification and interviews with stakeholders (Disnaker), it is known that there were 37 workers PT CAK who had their employment terminated in September 2020 and were in the industrial relations process at Disnaker until 2023 however there has been no settlement of compensation payments made by the company.</p>	
6.2.4	<p><b>(C)</b> The unit of certification provides adequate housing. Sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p>	<p>Based on field observations and document verification as well as interviews with KTU (Mr. Abu), there have been changes from the previous year, namely until June 2024 there was an addition of permanent employee housing as many as 1 unit of G1 (permanent) houses, 9 units of permanent G4 houses and 2 units of wooden houses. The following is a list of facilities and infrastructure for the period until June 2024:</p>	Complied

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PT. CITRA AGRO KENCANA						
EMPLOYEE SUPPORT FACILITIES 2024						
NO	JENIS BANGUNAN	NAMA BANGUNAN	STN	RINCIAN		TTL
				PKS	ESTATE	
1	PERUMAHAN	BARAK G4 (PERMANENT)	UNIT	5	2	7
		BARAK G1 (BARAK NON PERMANENT)	UNIT	0	52	52
		BARAK G10 (BARAK NON PERMANENT)	UNIT	9	55	64
		RUMAH G1 STAFF	UNIT	20	8	28
2	MESS TAMU	GUEST HOUSE	UNIT	0	1	1
3	FASILITAS UMUM	KANTOR BESAR	UNIT	1	0	1
4	FASILITAS UMUM	KANTOR RAYON	UNIT	1	0	1
5	FASILITAS UMUM	KLINIK	UNIT	0	1	1
6	FASILITAS UMUM	SEKOLAH				
		- TK	UNIT	1	2	3
		- SD				
7	FASILITAS UMUM	RUMAH IBADAH				
		- MASJID/MUSHOLA	UNIT	1	1	2
		- GEREJA	UNIT	0	2	2
8	FASILITAS UMUM	GUDANG BARU	UNIT	1	5	6
9	FASILITAS UMUM	GUDANG LAMA	UNIT	1	5	6
	FASILITAS UMUM	LAPANGAN OLAHRAGA				
		- BULU TANGKIS	UNIT	1	0	1

The company also provides an ambulance unit as part of the employee health service emergency response. The clean water supply for employees comes from the factory for Rayon A and Rayon B housing. Laboratory inspections for clean water have been carried out by PT Global Quality Analytical (Accreditation KAN LP-756-IDN) on March 7-29, 2024 by conducting tests at 6 points, namely community settlements, assessment blocks (3 points), control blocks and PKS with sample numbers 18241503-18 to 18241503-23. It is observed that the results of the analysis are in accordance with the quality standards set

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		<p>by the Minister of Health Regulation No. 2 of 2023 of 2023 (Table 3) concerning Clean Water Quality Standards".</p> <p>The company has planned to renovate the employee house (wooden house G10) into a permanent employee house (G4). The budget has been set for the 2024 period. The realization of the construction of permanent housing for G4 permanent employees until June 2024 was 16 and G1 permanent housing 18 units.</p>	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	<p>In general, there are no changes related to the provision of access to food needs to workers.</p> <p>PT CAK has provided access to employees regarding adequate and affordable food, including the Employee Cooperative which provides basic necessities.</p> <p>The location of PT CAK's plantation is 5 km from the Lumpat Dahug Village traditional market with good road access so that it is easily accessible by employees. The company also welcomes vegetable and fruit sellers to enter PT CAK's plantation area every day. The company also has provided transportation unit facilities (operational vehicles) which can be used by employees to obtain basic food ingredients from Barong Tongkok (traditional market in Barong Tongkok once a month after the employee's salary. Apart from that, the company has also given permission to open a stall in employee housing for provides basic commodities.</p>	Complied
6.2.6	A DLW is paid to all workers in accordance with applicable regulations, including workers who work on a piece rate/quota basis, the calculation of which is based on a quota that can be achieved during regular working hours.	PT Citra Agro Kencana has calculated the decent living wages (DLW). for the 2024 period, as follows:	Complied

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No	Komponen	Parameter	Cost per Month
<b>A</b>	<b>In Kind Benefit</b>		
1	Housing Allowance	House construction (total cost)	20,302
		Housing Maintenance Costs	83,333
2	<b>Employee Bonuses</b>	Holiday allowance	280,000
		Yearly bonus	700,000
3	<b>Educational Benefits</b>	School Maintenance Costs (facilities, electricity, water)	13,825
		Cost of School Bus Solar	7,988
		School Bus Maintenance Costs	6,912
		Teacher Honor	55,300
		School Building (use period 30 years)	6,554
4	<b>Housing Facilities</b>	Electrical Installation Costs (30	14,350
		Electricity Costs	193,913
		Water usage fees	30,795
5	<b>Health services</b>	Purchase of Medicines	9,025
		Nursing Honors	17,281
		Building (30 years service life)	3,674
		Maintenance	17,281
6	<b>Daycare</b>	Construction of Child Care Places (30 years of use)	2,535
		Building maintenance	8,504
		Caregiver Salary	13,917
7	<b>Entertainment</b>	Badminton court maintenance	2,688
		Volleyball Court Maintenance	1,920
	<b>Total In Kind</b>		<b>1,490,097</b>
<b>B</b>	<b>Workers' Wages</b>	Wages in a month	<b>3,711,018</b>
	<b>Total Value of Prevailing Wage (A+B)</b>		<b>5,201,115</b>

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		<p>Based on the DLW calculation above, it shows that the fulfilment of the needs of employees at PT CAK until the period of January 2024 has been fulfilled.</p> <ul style="list-style-type: none"> <li>- Total inkind Benefit as IDR 1,490,097</li> <li>- Average worker's wages in 2024 as IDR 3,711,018</li> <li>- Total value of prevailing wage as IDR 5,201,115</li> </ul> <p>When compared with the minimum wage for Kutai Barat Regency for the 2024 period, that PT CAK has provided the living needs of employees has exceeded the calculation of the UMSK Kutai Barat Regency for 2024 period.</p>	
<p><b>PROCEDURAL NOTE:</b></p> <p>The RSPO has published guidelines on the calculation of Decent Living Wage (DLW) in June 2019. Since Indonesia does not have DLW benchmark yet, the RSPO Secretariat will conduct a DLW benchmark study in accordance with the Global Living Wage Coalition (GLWC) and Indonesian laws and regulations.</p> <p>In the meantime, until DLW benchmark for Indonesia is endorsed by the RSPO, the unit of certification carries out interim measures that was published by RSPO (dated 11 November 2019), including:</p> <ol style="list-style-type: none"> <li>1. Payment of minimum wages in accordance with applicable regulations</li> <li>2. Assessment of wages paid (prevailing wages) and in-kind benefits.</li> </ol> <p>Once the DLW benchmark is available, this procedural note is no longer applicable.</p>			
6.2.7	Permanent fulltime employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal	<p>Based on document verification, field observation and interview with several workers, that all employees at PT Citra Agro Kencana is as permanent worker called PBT (<i>Pekerja Bulanan Tetap</i>) and KHT (<i>Karyawan Harian Tetap</i>).</p> <p>Based on the results of interviews with management and document verification, it is known that PT. Citra Agro Kencana does not use PKWT and PHL workers. It is recorded that all workers at PT. Citra Agro Kencana has permanent employees as permanent daily employees (KHT) and permanent monthly employees (PBT), up to May 2024 the number of employees: at Estate and Mill ass follow:</p>	Complied

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		Gender	Number of Empl.	Percent (%)		
		Male	1,018	66%		
		Female	517	34%		
		<b>Total</b>	<b>1,535</b>	<b>100%</b>		
<b>Criteria 6.3:</b> The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.						
6.3.1	<b>(C)</b> A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.	<p>There are no changes related to company policies (PT CAK and PT BPEJ) i.e. refer to Group Policies as per "Surat Keputusan Direksi Nomor : 018/SUSTAINABILITY_FR/P/03/2015 Tentang Kebijakan Hak Asasi Manusia First Resources Ltd dan Anak Perusahaannya" – Human Rights Policies of First Resources Ltd and its subsidiaries dated 15 March 2015.</p> <p>In point 10 stated "Setiap orang berhak untuk berkumpul, berapat, dan berserikat untuk maksud-maksud damai" - Everyone has the right to assemble, meet and associate for peaceful purposes.</p> <p>In company level, PT Citra Agro Kencana has a published statement recognizing freedom of association and right to collective bargaining as per "Surat Edaran Manager Nomor: 001/SE-CAK/010/XI/2021 dated 10 November 2021. The policy stated at point 2 "Perusahaan menjamin kebebasan karyawan dalam berserikat dan menyampaikan pendapat yang sesuai dengan aturan hukum yang berlaku di Indonesia" –The company guarantees the freedom of employees to associate and express opinions in accordance with the applicable laws in Indonesia.</p> <p>The policy has been communicated to all workers through master morning and meeting. Sample seen for socialization evidence available in "Laporan Pelatihan/Sosialisasi" dated 25-26 August 2023.</p>				Non-compliance

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		<p>For this surveillance has been verified related to the socialization of company policy: The human right policy has been socialized to all employees of PT Citra Agro Kencana on 28-29 May 2024 to all workers and on 16-17 May 2024 to contractors and other third parties (contractors).</p> <p>During interview with workers and LKS bipartite confirmed that they have aware and understand regarding the policy and their right or freedom to express their opinion and made the association or to collective bargaining.</p> <p>There is no union labour formed in PT Citra Agro Kencana and Borneo Persada Energy Jaya, however there are organisation of LKS Bipartite which is the communication forum representing the all employee in PT Citra Agro Kencana and PT Borneo Persada Energy Jaya. LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2099/DTKT-BPTKHI/IX/2019 Tentang pencatatan Lembaga Kerjasama Bipartit PT Citra Agro Kencana" dated 04 September 2019 and changes to the organizational structure have been made in May 2024 and have been submitted to the Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat, while the Bipartite LKS at PT Borneo Persada Energy Jaya has not been submitted to the Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat.</p> <p>Non conformity raised during audit:</p> <ul style="list-style-type: none"> <li>- Based on interviews with several samples of workers (16 workers) during the audit at PT CAK and PT BPEJ, they did not know about the existence of the Bipartite LKS.</li> <li>- PT CAK and BPEJ have formed a Bipartite LKS as a communication forum that bridges the aspirations of employees and the company to create harmonious industrial relations.</li> <li>- PT BPEJ has made changes to the Bipartite LKS organizational structure in May 2024 but has not yet been approved by the</li> </ul>	
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		Manpower Office.	
6.3.2	Minutes of meetings between the unit of certification with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request.	<p>The Bipartite LKS meeting with company management focused more on discussions related to damage to facilities and infrastructure provided by the company.</p> <p>Records of LKS Bipartite meeting :</p> <ul style="list-style-type: none"> <li>Monthly meeting dated 14 June 2023 about water and electricity access; working attendance incentive (PT CAK) attended by workers representatives and company representatives.</li> <li>Meeting on June 14, 2024; meeting to discuss the addition of 1 hour of electricity distribution.</li> </ul>	Complied
6.3.3	Management does not interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.	<p>There is no union labour formed in PT Citra Agro Kencana and Borneo Persada Energy Jaya, however there are organisation of LKS Bipartite which is the communication forum representing the all employee in PT Citra Agro Kencana and PT Borneo Persada Energy Jaya. LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/2099/DTKT-BPTKHI/IX/2019 Tentang pencatatan Lembaga Kerjasama Bipartit PT Citra Agro Kencana" dated 04 September 2019 and changes to the organizational structure have been made in May 2024 and have been submitted to the Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat, while the Bipartite LKS at PT Borneo Persada Energy Jaya has not been submitted to the Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat.</p> <p>There are no interference from company management to LKS Bipartite formation.</p>	Complied
<b>Criteria 6.4:</b> Children are not employed or exploited.			
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.	There were no changes related to the PT CAK's policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/ VI/2012 dated 15 June	Complied

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		<p>2015 regarding Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p> <p>For this surveillance has been verified related to the socialization of company policy: The human right policy has been socialized to all employees of PT Citra Agro Kencana on 28-29 May 2024 to all workers and on 16-17 May 2024 to contractors and other third parties (contractors).</p> <p>Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitmen Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Based on interviews with stakeholders and samples of workers during this surveillance audit, so far there have been no practices of employing children or minors (under 18 years). Based on verification of worker list documents up to May 2024, no child or underage workers have been identified.</p>	
6.4.2	<p><b>(C)</b> Documented evidence on the fulfilment of worker's minimum age requirements in accordance with applicable regulation and verification procedures for age requirements, are available.</p>	<p>There were no changes related to the PT CAK's policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/ VI/2012 dated 15 June 2015 regarding Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p> <p>For this surveillance has been verified related to the socialization of company policy: The human right policy has been socialized to all employees of PT Citra Agro Kencana on 28-29 May 2024 to all workers and on 16-17 May 2024 to contractors and other third parties (contractors).</p> <p>Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitmen Perusahaan, which</p>	Complied

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		<p>contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Based on interviews with stakeholders and samples of workers during this surveillance audit, so far there have been no practices of employing children or minors (under 18 years).</p> <p>Based on verification of worker list documents up to June 2024, no child or underage workers have been identified.</p> <p>Based on the list of employees of PT CAK and PT BPEJ as of June 2024, there are no workers who are underage (18 years), the youngest identified employee, for example:</p> <ul style="list-style-type: none"> <li>• PT CAK employee on behalf of Intan (KHT); born on 27 May 2006 and entered work on 21 June 2024 at the age of 18 years and 1 months.</li> <li>• PT BPEJ employee on behalf of Haliwen (KHT); born on 5 March 2005 and entered work on 18 October 2023 at the age of 18 years and 7 months.</li> </ul> <p>During the field visit to the Mill, it was discovered that the CPO &amp; PK driver and transporter were directly verified at Security Pos to find out the identity of the CPO &amp; PK driver and transporter and it was discovered that the CPO &amp; PK driver and transporter were more than 30 years old. Basically, FFB, CPO and PK transporters also know about the prohibition on the use of underage workers.</p>	
6.4.3	<b>(C)</b> Young person maybe employed only for non-hazardous work with protective restrictions in place for that work.	<p>There were no changes related to the PT CAK's policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/ VI/2012 dated 15 June 2015 regarding Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p>	Complied

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		<p>For this surveillance has been verified related to the socialization of company policy: The human right policy has been socialized to all employees of PT Citra Agro Kencana on 28-29 May 2024 to all workers and on 16-17 May 2024 to contractors and other third parties (contractors).</p> <p>Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitmen Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p>	
6.4.4	The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.	<p>There were no changes related to the PT CAK's policy regarding protection of children, including prohibition of child labour record as Kebijakan No. 011.B/SUSTANIABILITY_FR/P/ VI/2012 dated 15 June 2015 regarding Child Labour Policy that the company committed to does not employ children under the age of 18 years.</p> <p>For this surveillance has been verified related to the socialization of company policy: The human right policy has been socialized to all employees of PT Citra Agro Kencana on 28-29 May 2024 to all workers and on 16-17 May 2024 to contractors and other third parties (contractors).</p> <p>Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitmen Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Based on the list of employees of PT CAK and PT BPEJ as of June 2024, there are no workers who are underage (18 years), the youngest identified employee, for example:</p>	Complied

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		<ul style="list-style-type: none"> <li>PT CAK employee on behalf of Intan (KHT); born on 27 May 2006 and entered work on 21 June 2024 at the age of 18 years and 1 months.</li> <li>PT BPEJ employee on behalf of Haliwen (KHT); born on 5 March 2005 and entered work on 18 October 2023 at the age of 18 years and 7 months.</li> </ul> <p>During the field visit to the Mill, it was discovered that the CPO &amp; PK driver and transporter were directly verified at Security Pos to find out the identity of the CPO &amp; PK driver and transporter and it was discovered that the CPO &amp; PK driver and transporter were more than 30 years old. Basically, FFB, CPO and PK transporters also know about the prohibition on the use of underage workers.</p>	
<b>Criteria 6.5:</b> There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	<b>(C)</b> A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.	<p>There were no changes related to the policy to prevent sexual and all other form of harassment and violence i.e. "Kebijakan Perusahaan" signed by Chief Executive Officer (CEO) First Resources on 15<sup>st</sup> June 2012. In the policy point 3 stated that "<i>All acts of discrimination or sexual harassment will be handled properly and confidentially in order to get a fair statement and can reduce the risk of harm. No worker should be victimized by making a proven sexual harassment statement.</i>" - .</p> <p>For this surveillance has been verified related to the socialization of company policy: The human right policy has been socialized to all employees of PT Citra Agro Kencana on 28-29 May 2024 to all workers and on 16-17 May 2024 to contractors and other third parties (contractors).</p> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana through direct meetings when signing the cooperation contract. Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-<i>Surat Komitment Perusahaan</i>, which contains related commitments: the use</p>	Complied

		<p>of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and compliance with law and human rights including the application of ethical behaviour.</p> <p>Based on interviews with the chairmen of the gender committee of PT CAK and PT BPEJ, they confirmed there were no cases of sexual harassment and acts of violence experienced or committed by employees or their superiors.</p>	
6.5.2	<p><b>(C)</b> A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p>	<p>There were no changes related to the policy to protect the reproductive rights i.e. Protection of Reproductive Rights Policy No. 011.D/Sustainability_FR/P/VI/2012 was sign by Chief Executive Officer (CEO) on 15 June 2012 an also rised the "Surat Edaran" which signed by Estate Manager on 10 October 2021. In the policy stated that:</p> <ul style="list-style-type: none"> <li>- Employees have the right to maternity leave during pregnancy and childbirth for a period of 3 months (H1)</li> <li>- Breastfeeding mothers are allowed to return home / cottage for one hour during working hours</li> <li>- Pregnant and lactating women are not allowed to work in direct contact with chemicals (pesticides, etc.) The company provides pregnancy tests for female employees every month (Posyandu). The latest pregnancy check was in June 2024 which was attended by 20 female workers.</li> </ul> <p>This policy has also been conveyed to all third parties (Contractors) who cooperate with PT Citra Agro Kencana through direct meetings when signing the cooperation contract. Furthermore, the Contractor also makes a statement through the Company's Commitment Letter-Surat Komitment Perusahaan, which contains related commitments: the use of PPE, the prohibition of disposing of B3 waste, labor protection (including the prohibition on the use of child labor and underage) and</p>	Complied

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		<p>compliance with law and human rights including the application of ethical behaviour.</p> <p>The company has also implemented policies related to the protection of reproductive rights of female workers by conducting pregnancy checks every month. The last one was carried out in August 2023 with 20 female workers.</p> <p>The company also provides rights to women workers, including:</p> <ul style="list-style-type: none"> <li>- Give breastfeeding rights to mothers who are still breastfeeding by giving time to breastfeed children for 1.5 hours (without cutting working hours)</li> <li>- Menstrual leave: Menstrual leave maximum 2 days per month. Menstrual leave cannot be cashed and will be forfeited if not taken in the relevant month.</li> <li>- Maternity leave: Maternity leave is 1.5 months before delivery and 1.5 months after delivery.</li> <li>- Miscarriage leave: Miscarriage leave is 1.5 months.</li> </ul> <p>This has also been regulated in the Company Regulations for 2024-2026 (Articles 35 and 36) in accordance with the laws and regulations of the UU Cipta Kerja no. 11 Tahun 2021 and Perppu UU Cipta Kerja No. 6 Tahun 2023.</p> <p>Based on interviews with female spray workers at PT BPEJ, fertilizer worker at BPEJ and CAK, and the head of the Gender Committee, the company has implemented the above policy.</p>	
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified in accordance with applicable regulations in Indonesia.	<p>During ASA1, there was no change related to the policy to protect the reproductive rights i.e. Protection of Reproductive Rights Policy No. 011.D/Sustainability_FR/P/VI/2012 was sign by Chief Executive Officer (CEO) on 15 June 2012 an also rised the "Surat Edaran" which signed by Estate Manager on 10 October 2021.</p>	Complied

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		<p>For breastfeeding mothers and had children under 5 years, the company has provided child care (TPA) which is located in each division/Afdeling. In landfill space as well as the company provides a special space and time for 1 hour for breastfeeding mothers in need time to nursing his baby.</p> <p>The company has also identified the workers as young mothers and conducted consultations through distributing questionnaires on 7-9 June 2024 to as many as 32 young mothers in PT CAK and PT BPEJ.</p> <p>From the results of the survey and consultation, management issued several policies, including:</p> <ul style="list-style-type: none"> <li>- Breastfeeding mothers are allowed to return home / cottage for one hour during working hours</li> <li>- Pregnant and lactating women are not allowed to work in direct contact with chemicals (pesticides, etc.) The company provides pregnancy tests for female employees every month (Posyandu). The latest pregnancy check was in August 2023 which was attended by 20 female workers.</li> <li>- The company has consistently performed pregnancy tests to women workers who worked as a fertilizer and spraying every 1 month.</li> </ul> <p>Periodic check-ups at the clinic to monitor the health of the baby by providing POSYANDU services once a month at the Central TPA (Child Care Center) including immunization and vitamins.</p> <ul style="list-style-type: none"> <li>- The company has provided menstrual leave for female employee in accordance with the recommendation from paramedic in clinic, and this is in line with "Perjanjian Kerja Bersama" and applicable regulations.</li> </ul>	
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		<ul style="list-style-type: none"> <li>- The company has granted the right for maternity leave the women who gave birth in accordance with the applicable rules and "Perjanjian Kerja Bersama".</li> <li>- The company has a policy of not hiring female labor during pregnancy or breast-feeding for the kind of work that endanger such as fertilizer or spraying by temporarily moving the work force to other types of work.</li> </ul> <p>Health needs for children/babies, the opportunity to be able to give breast milk to babies who are still breastfeeding, periodic immunizations and the need for care for children and babies in the plantation environment.</p> <p>Based on interviews with spray workers at PT BPEJ, fertilizer workers at CAK and BPEJ, and the chairman of the gender committee, the wishes of the young mothers mentioned above have been implemented by the company, for example:</p> <ul style="list-style-type: none"> <li>- The company has been giving permission for 1.5 hours of breastfeeding time to breastfeed her child at the Estate Clinic.</li> <li>- Pregnancy check was performed in August 2023 which was attended by 20 female workers.</li> <li>- Periodic check-ups at the clinic to monitor the health of the baby by providing POSYANDU services once a month at the Central TPA (Child Care Center) including immunization and vitamins. The latest pengecekan terakhir telah dilakukan pada bulan Agustus 2023 yang diselenggarakan oleh Klinik kebun yang bekerjasama dengan Pusat Kesehatan Masyarakat Desa Mantar.</li> </ul> <p>Female workers who have been identified as pregnant will be transferred to work that is not related to chemicals.</p>	
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6.5.4	A grievance mechanism, which respects anonymity and protects complainants where requested, as long as the complaint is supported with adequate information, is documented, implemented and communicated to all levels of the workforce.	<p>The company has had the procedure related to complain in document Standard Operating Procedure, No. FR.EMS.CIE; Revision: 02, 22<sup>nd</sup> November 2018, regarding Communication. This procedure stipulate:</p> <ul style="list-style-type: none"> <li>- Internal Communication, Participation and Consultation is communication and consultation that occur both vertically and horizontally within the company.</li> <li>- External communication, participation and consultation is communication and consultation that occurs between the company and external parties, including the surrounding community and related agencies (relevant stakeholders).</li> </ul> <p>This procedure has been communicated to all employees of PT CAK and BPEJ for 2023 period, the procedure also has been socialization (refreshment) to all relevant stakeholder on 10-12 May 2023 and attended by 21 stakeholders. For 2024 period the procedure has been communicated on February 2024 and on 28-29 May 2024 to all workers and on 16-17 May 2024 to contractors and other third parties (contractors). The note of socialization, attendance list, has been shown during ASA2.</p>	Complied
<b>Criteria 6.6:</b> No forms of forced or trafficked labour are used.			
6.6.1	<p><b>(C)</b> All work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> <li>• Retention of identity documents or passports;</li> <li>• Payment of recruitment fees;</li> <li>• Contract substitution without worker's consent</li> <li>• Involuntary overtime;</li> <li>• Lack of freedom of workers to resign</li> <li>• Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement</li> </ul>	<p>Organization has had a policy related to Zero Fraud Tolerance Policy No. FR.CIA.ZFT.001 dated 28 December 2012, and Recruitment Procedure No. AD.PNK.HRD.R&amp;S.002.001 that PT CAK prohibits the existence of forms of Retention of identity documents, Payment of recruitment fees, Contract substitution without worker's consent, Involuntary overtime, Lack of freedom of workers to resign, Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement, Debt bondage</p> <p>During this ASA2 audit, document verification and interviews were carried out with several workers during field visits and representatives</p>	Non-compliance

	<ul style="list-style-type: none"> <li>Debt bondage</li> <li>Withholding of wages</li> </ul>	<p>of LKS Bipartite workers, that the worker recruitment process was carried out voluntarily and there was no pressure, coercion or threats. Based on interviews with a sample of workers and also the KTU of PT CAK and PT BPEJ, there are ID (KTP and KK and diploma certificate) withholding, especially workers recruited through agents from outside the province (<i>AKAD: Antar Kerja Antar Daerah</i>). This retention is based on the reason of guaranteeing not to leave due to quite large recruitment costs.</p> <p>Non conformity raised during audit:</p> <ol style="list-style-type: none"> <li>1) Based on interviews with KHT contract workers (15 workers - harvesting, spraying, fertilizer, brondol) who were recruited from outside the province (Banjarnegara Regency) in July 2023, it is known that KTP and KK documents are detained by the company for up to 2 years.</li> <li>2) Based on interviews with spray and harvest foreman contract workers (2 people) who were recruited from outside the province (Banjarnegara Regency) in January 2024, it is known that their Izasah (certificate) was detained by the company for up to 2 years.</li> </ol>	
6.6.2	<p><b>(C)</b> Where temporary (Specified Time Work Agreement/PKWT) or migrant workers are employed, a specific labour policy and procedures are established and evidence of implementation is available.</p>	<p>Based on document verification, field observation and interview with several workers, that all employees at PT Citra Agro Kencana is as permanent worker called PBT (<i>Pekerja Bulanan Tetap</i>) and KHT (<i>Karyawan Harian Tetap</i>).</p> <p>Based on the results of interviews with management and document verification, it is known that PT. Citra Agro Kencana does not use PKWT and PHL workers. It is recorded that all workers at PT. Citra Agro Kencana has permanent employees as permanent daily employees (KHT) and permanent monthly employees (PBT), up to May 2024 the number of employees: at Estate and Mill ass follow:</p>	Complied

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		<table><tr><th>Grade/Status</th><th>Number of Empl.</th><th>Percent (%)</th></tr><tr><td>KHT</td><td>1,343</td><td>87%</td></tr><tr><td>PBT</td><td>192</td><td>13%</td></tr><tr><td><b>Total</b></td><td><b>1,535</b></td><td><b>100%</b></td></tr></table> <p><i>Note:</i> <i>KHT: Karyaan Harian Tetap (Permanent workers)</i> <i>PBT: Pekerja Bulanan Tetap (Permanent workers)</i></p>	Grade/Status	Number of Empl.	Percent (%)	KHT	1,343	87%	PBT	192	13%	<b>Total</b>	<b>1,535</b>	<b>100%</b>	
Grade/Status	Number of Empl.	Percent (%)													
KHT	1,343	87%													
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<b>Total</b>	<b>1,535</b>	<b>100%</b>													
<b>Criteria 6.7:</b> The unit of certification ensures that the working environment under its control is safe and without undue risk to health.															
6.7.1	<p><b>(C)</b> The responsible person(s) for H&amp;S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p>	<p>PT Citra Agro Kencana has reorganized or reviewed the composition of the Occupational Safety and Health Advisory Committee (P2K3) as of October 6 2023, with the following structure:</p> <ul style="list-style-type: none"><li>Chairman: Eko Suprihatin</li><li>Deputy Chair1: Agung Manderda Darmawan</li><li>Deputy Chair 2: Jumintan Pakpahan</li><li>Secretary: Melrandy Sutrisno</li><li>Deputy Secretary: Abu Huzaifah</li><li>Members: Daniel Y. Palawi, Dedi Liar Suntoro, Sakaria Tarigan, Ricky Pratama, Bewanaha Telaumbanua, Ferdinan Simarmata, Albertus R. Sinaga, Kurbiawan Sazli Siregar, Sulistio Dwi Handoko and Mitra Joy Tarigan.</li></ul> <p>This P2K3 arrangement has received approval from the East Kalimantan Province Manpower and Transmigration Service based on Decree No. 500.15.18.5/4804/DTKT-III dated 6 October 2023 concerning Ratification of the Work Safety and Health Advisory Committee (P2K3) of PT Citra Kencana Agro Kencana. The P2K3 Secretary is a general OHS</p>	Complied												

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		<p>expert based on the General K3 Expert Certificate dated 18 September 2017 a.n Melrandy Sutrisno. The Decree on the Appointment of General K3 Experts is in accordance with the "Decree of the Minister of Manpower of the Republic of Indonesia Number 5/5271/AS.01.03/IV/2023 concerning the Appointment of General K3 Experts of the Minister of Manpower of the Republic of Indonesia" dated 17 April 2023, valid for 3 years. General K3 Expert License Registration number 0030170423/Q-AK3U/64/IV/2023, dated 17 April 2023, valid until 17 April 2026.</p> <p>P2K3 holds monthly meetings to discuss issues related to K3 and K3 work programs. Evidence of the implementation of P2K3 meetings is documented in the "Monthly P2K3 meeting report". P2K3 meeting minutes or P2K3 meeting results reports can be shown during the audit, for example the P2K3 meeting report for the period January – June 2024. A summary of discussions in the P2K3 meeting report consists of:</p> <ul style="list-style-type: none"><li>• P2K3 program</li><li>• Implementation of monthly work programs</li><li>• Reports from each P2K3 team</li><li>• Accident reports and analysis</li><li>• Lecture/discussion</li><li>• Recommendation</li><li>• Discussion results</li><li>• Activities of the coming month</li></ul> <p>The company has reported its implementation of K3 regularly through P2K3 reports which are reported every quarter. An example of a P2K3 report for the first quarter of 2024 was reported on May 7 2024 to the East Kalimantan Province Manpower and Transmigration Office.</p>	
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6.7.2	<p>Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p>	<p>PT CAK and PT BPEJ has established documented procedures related to accident and emergency procedure in local language Bahasa Indonesia. During this audit ASA1 there is no change in the procedure:</p> <ul style="list-style-type: none"> <li>- SOP Emergency and Responsibility FR.EMS.ERS dated 1 September 2011</li> <li>- SOP Handling of Occupational Accident and Near Miss FR.OSPH.P12 dated 1 September 2011</li> </ul> <p>According to the emergency procedure, the emergency conditions have been identified including: working accident, Fire, explosion at buildings, chemical spill and poisonings also armed interference or ambush. The procedures described the roles and responsibilities of each emergency response team include the mechanism how to conduct medical evacuation to near hospital/local health centre, the emergency contact number of each internal emergency team and external related parties such as public fire station at local area Kabupaten Kutai Barat and Public health centre were also available.</p> <p>Emergency procedure has been socialized to the workers on June 2024. Evidence of socialization can be shown. During field visit to estate and mill confirmed that workers are aware regarding the emergency response procedure in their working place.</p> <p>Company has formed the emergency response team as per "Satuan Tugas Pengendalian kebakaran Lahan dan Kebun" PT Citra Agro Kencana and PT Borneo Persada Energy Jaya. Emergency response team has conducted the regular training and drill to response the emergency situation, sample seen: Basic Fire training and drill on 20 May 2023. Evidence of emergency drill can be demonstrated during audit including Scenario and minutes of emergency drill. For 2024, planned on August 2024.</p> <p>Non conformity raised during audit:</p>	Non-compliance
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		<p>Based on field observations and interviews with sample workers, the following evidence were found:</p> <ul style="list-style-type: none"> <li>- The Afd 3 spray foreman as the person in charge of First Aid does not understand the function of each first aid kit item because he has not received first aid training.</li> <li>- The Mill is not equipped with evacuation route/directions when an emergency occurs.</li> <li>- The fire extinguisher at the sterilizer station is empty.</li> <li>- Based on field observations at the PT CAK fire emergency response post and interviews with the Plantation Service (Disbun Kutai Barat), it is known that the emergency response infrastructure for preventing and controlling land fires is not sufficient and in accordance with applicable regulations, namely Minister of Agriculture Regulation No. 5 of 2018 concerning Clearing and/or Cultivating Plantation Land Without Burn.</li> </ul>	
6.7.3	<p><b>(C)</b> Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p>	<p>PT CAK and PT BPEJ has a procedure regarding PPE as per "SOP Alat pelindung Diri No. PR.FR.COP.OPA.APD" Rev.1 dated 1 October 2019.</p> <p>PT CAK and PT BPEJ has provide the PPE for workers free of charge.</p> <p>PPE provision can be shown during audit as per "Berita Acara Serah terima Alat pelindung Diri (APD)"</p> <p>PT CAK and PT BPEJ has demonstrated the record of realization the OHS program 2024 including use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Evidence of PPE provision can be shown as per "Berita Acara serah terima Alat pelindung Diri".</p> <p>The verified recording is the PPE Handover, including:</p>	Non-compliance

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		<ul style="list-style-type: none"> <li>• Dated June 26 2024 in the form of helmets and safety shoes to harvesters</li> <li>• Dated February 6 2024 in the form of safety shoes and masks to factory employees</li> <li>• Dated 23 February 2024 in the form of helmets and safety shoes to harvesters</li> <li>• Dated January 23 2024 in the form of aprons for the spray team</li> <li>• Dated January 4 2024 in the form of rubber gloves, safety shoes and masks to the spray team</li> </ul> <p>Company has provide sanitation facilities for spraying operator both in PT BPEJ and PT CAK, so that workers can change out of PPE, wash and put on their personal clothing. Sanitation facilities provide in area of Agrochemical warehouse with separate place.</p> <p>Non conformity raised during audit:</p> <p>Based on field observations and interviews with sample workers in PT CAK and BPEJ Estate and CAK Mill, the following evidence was found:</p> <ul style="list-style-type: none"> <li>- One PT CAK spray worker bought his own PPE shoes because the PPE provided by the company was damaged and there were no replacements.</li> <li>- Based on interviews with a sample of fertilizer workers PT CAK (Afd 2 Blok E24), most of them bought their own boots and were not provided by the company.</li> <li>- One PT BPEJ spray worker bought his own PPE boot shoes because the PPE provided by the company was damaged and there were no replacements.</li> <li>- PT CAK agrochemical warehouse workers wear cloth masks and not special masks to ward off poison/chemical.</li> </ul>	
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		- During a field visit to the Mill area, it was found that 4 people had entered the mill area without being equipped with PPE.	
6.7.4	All workers are provided medical care and covered by accident insurance. Costs incurred from work related incidents, leading to injury or illness, are covered in accordance with applicable regulations or by the unit of certification if applicable regulations do not provide protection.	<p>Company has a policy as per "Peraturan Perusahaan Periode 2024 - 2026" Article 8 which stated that Hak Pekerja/Buruh 3. <i>Mendapatkan jaminan sosial tenaga kerja dan pemeliharaan Kesehatan beserta keluarga.</i></p> <p>Company has provide the medical care by BPJS Kesehatan and accident insurance by BPJS Ketenagakerjaan.</p> <p>PT CAK and PT BPEJ pay the premium of BPJS Kesehatan and BPJS Ketenagakerjaan each month. Sample seen for payment April and May 2024 were available.</p>	Complied
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	<p>PT CAK and PT BPEJ has recorded all occupational injuries using lost time accident.</p> <p>Below are the lost time injury since 2023 (January – December):</p> <ul style="list-style-type: none"> <li>- Citra Agro Kencana Estate: Total working hour 2,953,510 hour, total incident/accident 13 (first aid), total lost time injury: 0, Frequency rate 4.19.</li> <li>- Borneo Persada Energi Jaya Estate: Total working hour 328,328 hour, total incident/accident 7 (first aid), total lost time injury: 0, Frequency rate 32.74</li> <li>- Citra Agro Kencana Mill: Total working hour 254,387 hour, total incident/accident 10 (first aid), total lost time injury: 0, Frequency rate 6.45.</li> </ul> <p>Since 2023 there is no fatal accident or accident that causing the lost time injury.</p>	Complied
<b>Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.</b>			
<b>Criteria 7.1:</b> Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.			

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7.1.1	<b>(C)</b> IPM plans are implemented and monitored to ensure effective pest control.	<p>PT Citra Agro Kencana demonstrated procedure Operational Best Practices Pengendalian Gulma (MN.FR.COP.OPA.PGL) dated 1 July 2012 which remain unchanged from the pervious assessment. The manual explains policy on weed control, type and classification of weed, guideline for spraying (herbicide used, active ingredients, dosage, target species, spraying tools and nozzle), spraying techniques.</p> <p>Operational Best Practices Pengendalian Hama dan Penyakit (MN.FR.COP.OPA.PHT) dated 1 July 2012. The policy for pest and disease management is to have early warning system through census and infestation identification. The procedure explains the type of oil palm pest such as leaf eating caterpillar, Rat attack, Oryctes, Tirathaba, termite. Tyto alba (barn owl), Turnera, Antigonon are the biological species to control the pest and part of integrated pest management. This species is breed by estate to reduce the pests.</p> <p>Census has shown during audit, and the result is:</p> <ul style="list-style-type: none"> <li>- The last census of Oil Palm Leaf-eating Caterpillars (UPDKS) was conducted in June 2024 for all planted areas of PT CAK, based on the results of the census it was stated that the attack was still included in the low category (&lt;2%), so no chemicals were used. Control is carried out by citing the caterpillars.</li> </ul> <p>For example, for the census results in:</p> <ol style="list-style-type: none"> <li>a. lock J26 with an area of 30.95 Ha found a total of 2 caterpillars or only 0.07%.</li> <li>b. Block D20 with an area of 36.17 Ha found a total of 3 caterpillars or only 0.11%.</li> <li>c. Block G23 with an area of 28.92 Ha found a total of 3 caterpillars or only 0.11%.</li> </ol> <ul style="list-style-type: none"> <li>- The last census of Oil Palm Leaf-eating Caterpillars (UPDKS) was conducted in June 2024 for all planted areas of PT BPEJ, based on</li> </ul>	Complied
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		<p>the results of the census it was stated that the attack was still included in the low category (&lt;2%), so no chemicals were used. Control is done by citing the caterpillars.</p> <p>For example, for the census results in:</p> <ol style="list-style-type: none"> <li>Block D05 with an area of 51.53 Ha found a total of 2 caterpillars or only 0.07%.</li> <li>Block K15 with an area of 30.71 Ha found a total of 1 caterpillar or only 0.04%.</li> <li>Block K18 with an area of 28.92 Ha found a total of 4 caterpillars or only 0.15%.</li> </ol> <ul style="list-style-type: none"> <li>- The last rat census was conducted in June 2024 for all PT CAK planted areas, based on the results of the census it was stated that the infestation was still in the mild category (&lt;5%), so no chemicals were used.</li> </ul> <p>For example, for the census results in:</p> <ol style="list-style-type: none"> <li>Plants with planting year 2015 with a total sample size of 1,981 Ha found a total of 26 infestations or only 1.31%.</li> <li>Plants with planting year 2017 with a total sample size of 1,906 Ha found a total of 26 infestations or only 1.36%.</li> <li>Plants with planting year 2012 with a total sample size of 3,685 Ha found a total of 41 infestations or only 1.11%.</li> </ol> <ul style="list-style-type: none"> <li>- The last rat census was conducted in June 2024 for all PT BPEJ planted areas, based on the results of the census it was stated that the infestation was still included in the mild category (&lt;5%), so no chemicals were used.</li> </ul> <p>For example, for the census results in:</p> <ol style="list-style-type: none"> <li>Plants with planting year 2012 with a total sample size of 1,458 Ha found a total of 9 infestations or only 0.62%.</li> </ol>	
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		<p>b. Plants with planting year 2013 with a total sample size of 2,219 hectares found a total of 23 infestations or only 1.04%.</p> <p>c. Plants with planting year 2014 with a total sample size of 248 Ha found a total of 2 infestations or only 0.81%.</p> <p>In addition, the company has also realized the planting of turnera plants during 2023-2024 along 7,500 m.</p>													
7.1.2	Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented.	<p>The unit of certification has regularly evaluated invasive species according to Minister of Environment and Forestry Regulation No. P. 94/MENLHK/SEKJEN/KUM.1/12/2016 concerning Invasive Species. Some species are naturally existed in the area and the spreading are controlled by manually and pesticides spraying. Based on the evaluation, the invasive species identified as follows:</p> <table><tr><th>Species</th><th>Controls used</th><th>Utility</th></tr><tr><td><i>Mimosa pudica L.</i></td><td>Manual control with tripe, chemical control using herbicide based on glyphosate.</td><td>Is a plant with broadleaf weeds in the estate</td></tr><tr><td><i>Mikania micrantha kunth.</i></td><td>Manual control with tripe, chemical control using herbicide based on glyphosate.</td><td>Is a plant with broadleaf weeds in the estate</td></tr><tr><td><i>Clidemia hirta (L.) D.Don</i></td><td>Manual control with tripe, chemical control using herbicide based on glyphosate.</td><td>Is a plant with broadleaf weeds in the estate</td></tr></table>	Species	Controls used	Utility	<i>Mimosa pudica L.</i>	Manual control with tripe, chemical control using herbicide based on glyphosate.	Is a plant with broadleaf weeds in the estate	<i>Mikania micrantha kunth.</i>	Manual control with tripe, chemical control using herbicide based on glyphosate.	Is a plant with broadleaf weeds in the estate	<i>Clidemia hirta (L.) D.Don</i>	Manual control with tripe, chemical control using herbicide based on glyphosate.	Is a plant with broadleaf weeds in the estate	Complied
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		<i>Turnera ulmifolia</i>	Manual control.	Spesies yang dikembangkan sebagai tanaman beneficial di lokasi perkebunan										
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.	Based on document verification, interview with management and stakeholders and field observation during ASA2 obtained information that there is no record use of fire for pest control.			Complied									
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.														
7.2.1	(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.	<p>PT. CAK and PT BPEJ refers to Operational Best Practices Manual Oil Palm Agronomy – Pengendalian Hama dan Penyakit No.FR.COP.OPA.PHT. Section 6.7.5 Economic threshold or leaf eating caterpillar: <i>Setothosea asigna</i> 5/frond; <i>Setora nitens</i> 5/frond; Darna trima 10/frond; <i>Ploneta diducta</i> 10/frond; <i>Mahasena corbetti</i> 5/frond; <i>Metisa plana</i> 10/frond.</p> <p>Section 6.7.6 Control</p> <ul style="list-style-type: none"><li>- Manual: handpicking, cocoon picking, light trap.</li><li>- Biological control: bio-insecticide through <i>Bacillus thuringensis</i>, virus or fungi, conservation and exploitation of natural predator, use of beneficial plant.</li><li>- Chemical control: spraying/fogging chemical insecticide, trunk injection, root infuse.</li></ul> <p>Section 6.7.6.7 Contact insecticide</p> <table><tr><th>Pest</th><th>Active ingredient</th><th>Dosage per Ha</th></tr><tr><td>Setothosea asigna</td><td>Deltametrin</td><td>200 ml</td></tr><tr><td>Setora nitens</td><td>Lamda Sihalotrin</td><td>200 ml</td></tr></table>			Pest	Active ingredient	Dosage per Ha	Setothosea asigna	Deltametrin	200 ml	Setora nitens	Lamda Sihalotrin	200 ml	Complied
Pest	Active ingredient	Dosage per Ha												
Setothosea asigna	Deltametrin	200 ml												
Setora nitens	Lamda Sihalotrin	200 ml												

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	Darna trima	Betasiflutrin	225 ml
	Ploneta diducta	Sipermetrin	300 ml
	Mahasena corbeti	Asefat	650 ml
	Metisa plana		

PT. CAK and PT BPEJ refers to Operational Best Practices Manual Oil Palm Agronomy – Pengelolaan Pestisida No.FR.COP.OPA.PPS.

PT. CAK and PT BPEJ refers to Operational Best Practices Manual Oil Palm Agronomy – Prosedur Petunjuk Keamanan Pestisida No.FR.COP.OPA.PLP. Section 6.1 Pesticide Selection – shall first identify type of pest, type of disease or type of weed. The pesticide shall inform type of pest, disease and target species, application method and hazard/impact.

PT. CAK and PT BPEJ refers to “Daftar Pestisida yang Digunakan First Resources Limited”, period 2023-2024:

Brand	Active Ingredient	LD50	WHO Class	Target
Roundup 486 SL	<i>Glifosat</i>	9.041	III	Weeds with broad and narrow leaves
Elang	<i>Glifosat</i>			
Garlon 670 EC	<i>Triklopir</i>	1.581	II	Broadleaf weeds, shrubs, woody weeds (wood saplings)
Starane	<i>Fluroksipir</i>	5,000	III	Weeds with broad and narrow leaves
Metafuron 20WP	<i>Metil metsulfuron</i>	8.000	II	Weeds with broad and narrow leaves

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		<table><tr><td>Lindomin 865 SL</td><td><i>Dimethylamin</i></td><td>2,872</td><td>II</td><td>Weeds with broad and narrow leaves</td></tr><tr><td>Metsulindo</td><td><i>Metil metsulfuron</i></td><td>5,000</td><td>II</td><td>Weeds with broad and narrow leaves</td></tr><tr><td>Starlon</td><td><i>Triklopir</i></td><td>1,581</td><td>II</td><td>Broadleaf weeds, shrubs, woody weeds (wood saplings)</td></tr><tr><td>lifeline</td><td><i>Amoium glifosat</i></td><td>2,000</td><td>II</td><td>Weeds with broad and narrow leaves</td></tr><tr><td>Kixor</td><td><i>Saflufenasil</i></td><td>2,000</td><td>III</td><td>Broadleaf weeds, shrubs, woody weeds (wood saplings)</td></tr><tr><td>Basta 150 SL</td><td><i>Glufosianat</i></td><td>1,730</td><td>II</td><td>Weeds with broad and narrow leaves</td></tr><tr><td>Starane</td><td><i>Fluroksipir</i></td><td>3,000</td><td>III</td><td>Broadleaf weeds, shrubs, woody weeds (wood saplings)</td></tr></table>	Lindomin 865 SL	<i>Dimethylamin</i>	2,872	II	Weeds with broad and narrow leaves	Metsulindo	<i>Metil metsulfuron</i>	5,000	II	Weeds with broad and narrow leaves	Starlon	<i>Triklopir</i>	1,581	II	Broadleaf weeds, shrubs, woody weeds (wood saplings)	lifeline	<i>Amoium glifosat</i>	2,000	II	Weeds with broad and narrow leaves	Kixor	<i>Saflufenasil</i>	2,000	III	Broadleaf weeds, shrubs, woody weeds (wood saplings)	Basta 150 SL	<i>Glufosianat</i>	1,730	II	Weeds with broad and narrow leaves	Starane	<i>Fluroksipir</i>	3,000	III	Broadleaf weeds, shrubs, woody weeds (wood saplings)	
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7.2.2	(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided.	<p>Citra Agro Kencana Estate prepared the calculation for pesticide use with active ingredient use, active ingredient and LD50 applied per Ha – monitored per year:</p> <p>2023</p> <table><tr><th>Active Ingredient</th><th>Brand</th><th>Uom</th><th>TOTAL Chemical used</th><th>Toxicity Planted</th><th>Area Treater (ha)</th><th>Toxicity /ha</th></tr><tr><td>Glyphosate</td><td>Round up</td><td>Liter</td><td>9,239</td><td>332,603</td><td>11,087</td><td>30</td></tr><tr><td>Glyphosate</td><td>Elang</td><td>Liter</td><td>1,798</td><td>64,728</td><td>2,158</td><td>30</td></tr></table>	Active Ingredient	Brand	Uom	TOTAL Chemical used	Toxicity Planted	Area Treater (ha)	Toxicity /ha	Glyphosate	Round up	Liter	9,239	332,603	11,087	30	Glyphosate	Elang	Liter	1,798	64,728	2,158	30	Complied														
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		<p>Borneo Persada Energi Jaya (BPEJ) Estate prepared the calculation for pesticide use with active ingredient use, active ingredient and LD50 applied per Ha – monitored per year:</p> <p>2023</p> <table><tr><th>Active Ingredient</th><th>Brand</th><th>UoM</th><th>TOTAL Chemical used</th><th>Toxicity Planted</th><th>Area Treater (ha)</th><th>Toxicity /ha</th></tr><tr><td>Glyphosate</td><td>Round up</td><td>Liter</td><td>104</td><td>3,737</td><td>104</td><td>36</td></tr><tr><td>Glyphosate</td><td>Elang</td><td>Liter</td><td>121</td><td>4,350</td><td>145</td><td>30</td></tr><tr><td>Metil metsulfuron</td><td>Metafuron 20WP (Kg)</td><td>Liter</td><td>9</td><td>239</td><td>62</td><td>3.84</td></tr><tr><td>Triklopir</td><td>Garlon (Liter)</td><td>Liter</td><td>189</td><td>57,460</td><td>473</td><td>121,44</td></tr><tr><td>Saflufenasil</td><td>Kixor (Liter)</td><td>Kg</td><td>3</td><td>1,015</td><td>48</td><td>21</td></tr><tr><td><i>Glufosianat</i></td><td>Basta 150 SL</td><td>Liter</td><td>698</td><td>44,759</td><td>140</td><td>320</td></tr></table> <p>2024 (Up to June)</p> <table><tr><th>Active Ingredient</th><th>Brand</th><th>UoM</th><th>TOTAL Chemical used</th><th>Toxicity Planted</th><th>Area Treater (ha)</th><th>Toxicity /ha</th></tr><tr><td>Glyphosate</td><td>Round up</td><td>Liter</td><td>92</td><td>3,312</td><td>61</td><td>54</td></tr><tr><td>Glyphosate</td><td>Elang</td><td>Liter</td><td>133</td><td>4,773</td><td>106</td><td>45</td></tr><tr><td>Triklopir</td><td>Garlon (Liter)</td><td>Liter</td><td>32</td><td>9,715</td><td>164</td><td>151.80</td></tr><tr><td>Fluroksipir</td><td>Starane</td><td>Liter</td><td>1</td><td>101</td><td>6</td><td>16.92</td></tr><tr><td><i>Glufosianat</i></td><td>Basta 150 SL</td><td>Liter</td><td>243</td><td>15,613</td><td>32</td><td>481.21</td></tr></table>	Active Ingredient	Brand	UoM	TOTAL Chemical used	Toxicity Planted	Area Treater (ha)	Toxicity /ha	Glyphosate	Round up	Liter	104	3,737	104	36	Glyphosate	Elang	Liter	121	4,350	145	30	Metil metsulfuron	Metafuron 20WP (Kg)	Liter	9	239	62	3.84	Triklopir	Garlon (Liter)	Liter	189	57,460	473	121,44	Saflufenasil	Kixor (Liter)	Kg	3	1,015	48	21	<i>Glufosianat</i>	Basta 150 SL	Liter	698	44,759	140	320	Active Ingredient	Brand	UoM	TOTAL Chemical used	Toxicity Planted	Area Treater (ha)	Toxicity /ha	Glyphosate	Round up	Liter	92	3,312	61	54	Glyphosate	Elang	Liter	133	4,773	106	45	Triklopir	Garlon (Liter)	Liter	32	9,715	164	151.80	Fluroksipir	Starane	Liter	1	101	6	16.92	<i>Glufosianat</i>	Basta 150 SL	Liter	243	15,613	32	481.21	
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7.2.3	(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	Until this ASA2 audit obtain information that there is no pesticide use for control pest attack. All of pesticide only using for weeding (herbicide).	Complied																																																																																											

		<p>In addition, the company also shows the use of pesticides for the last 3 years with the total amount of pesticide use as follows:</p> <p><b>PT BPEJ</b></p> <p>Year 2021: 3,661 Liters</p> <p>Year 2022: 1,746 Liters</p> <p>Year 2023: 1,124 Liters</p> <p>Year 2024 (up to June): 322 Liters</p> <p><b>PT CAK</b></p> <p>Year 2021: 26,004 Liters</p> <p>Year 2022: 33,465 Liters</p> <p>Year 2023: 18,620 Liters</p> <p>Year 2024 (up to June): 8,193 Liters</p> <p>Based on the data above, the use of pesticides is experiencing a downward trend.</p> <p>Based on interview with IPM supervisor and smallholder representatives known that no outbreak that causes pesticide usage.</p>						
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines.	Based on document review and field visit in PT CAK and PT BPEJ during ASA2, it was known that there is no prophylactic use of pesticide.	Complied					
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat, are not to be used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <p>7.2.5a Judgment of the threat and verify why this is a major threat.</p>	<p>Based on review of document “Daftar Pestisida yang Digunakan Tahun 2023/2024” – record of pesticide uses in 2023-2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2023/2024.</p> <table><tr><td>Brand</td><td>Active Ingredient</td><td>LD50</td><td>WHO Class</td><td>Target</td></tr></table>	Brand	Active Ingredient	LD50	WHO Class	Target	Complied
Brand	Active Ingredient	LD50	WHO Class	Target				

		Roundup 486 SL	<i>Glifosat</i>	9.041	III	Weeds with broad and narrow leaves	
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		Garlon 670 EC	<i>Triklopir</i>	1.581	II	Broadleaf weeds, shrubs, woody weeds (wood saplings)	
		Starane	<i>Fluroksipir</i>	5,000	III	Weeds with broad and narrow leaves	
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		Metsulindo	<i>Metil metsulfuron</i>	5,000	II	Weeds with broad and narrow leaves	
		Starlon	<i>Triklopir</i>	1,581	II	Broadleaf weeds, shrubs, woody weeds (wood saplings)	
		lifeline	<i>Amoium glifosat</i>	2,000	II	Weeds with broad and narrow leaves	
		Kixor	<i>Saflufenasil</i>	2,000	III	Broadleaf weeds, shrubs, woody weeds (wood saplings)	
		Basta 150 SL	<i>Glufosianat</i>	1,730	II	Weeds with broad and narrow leaves	

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		Starane	Fluroksipir	3,000	III	Broadleaf weeds, shrubs, weeds (wood saplings)		
	7.2.5b Why there is no other alternative which can be used.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" and record of pesticide uses in 2021-2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the Company.						
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" and record of pesticide uses in 2021-2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the Company.						
	7.2.5d Process to limit the negative impacts of the application.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" and record of pesticide uses in 2021-2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the Company.						
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" and record of pesticide uses in 2021-2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the Company.						
7.2.6	<b>(C)</b> Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.	The training for the personnel who applying pesticides has conducted on 29 May 2024.  The certification unit has communicated the importance of MSDS onto chemical warehouse keeper, with aspects of health, safety and environment. Safety officer carried out training and dissemination to warehouse keepers related to importance and information on MSDS. The certification unit provides sprayers with PPE: glasses, mask, apron, rubber hand glove, overall and rubber boot.						Complied

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		Based on field visit and interview to the spraying workers at spraying activity in block H20 Afdeling III PT CAK and block G24 Afdeling I PT BPEJ it was known that the workers can demonstrate how to use pesticide handling including MSDS, how to use PPE, and etc.	
7.2.7	<b>(C)</b> Storage of all pesticides in accordance with recognized best practices.	<p>PT CAK and PT BPEJ has a procedure of pesticide storage as per "SOP Pengelolaan Pestisida No. MN.FR.COP.OPA.PLP Rev.1 dated 1 July 2012".</p> <p>Point 6.3 "Penyimpanan Pestisida yang aman untuk Tindakan pencegahan"</p> <p>Pesticides were stored in the determined area separated from fertilizer and other chemicals. Pesticides storage provided in central warehouse and it was locked areas with limited access. The storage ventilated through cross flow ventilation. MSDS and hazard symbol label were provided nearby of pesticides.</p> <p>Emergency shower and eyewash were also provided to anticipate in case of an emergency of chemical handling. PPE for handling of chemicals were provided including boots, apron, safety glass, respiratory mask and hand gloves.</p> <p>During field visit ASA2 to Citra Agro Kencana Estate and Borneo Persada Energy Estate it was found that the pesticide storage in accordance with recognized best practices as stipulated in procedure above.</p>	Complied
7.2.8	All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.	<p>There are no changes in hazardous waste storage permit/license and procedure.</p> <p>Based on field visit and interview, all pesticide containers were not disposed and use for other purpose. PT CAK and PT BPEJ manage the pesticide container as hazardous waste which store in the licenced temporary hazardous waste storage and deliver to the licenced vendor and transporter. Waste management including hazardous waste</p>	Complied

		<p>management are stipulated in "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2 30 December 2018"</p> <p>PT CAK and PT BPEJ has obtained permit or licence for store the hazardous waste in the temporary hazardous waste storage according to:</p> <ul style="list-style-type: none"> <li>- Rekomendasi izin penyimpanan sementara limbah Bahan Berbahaya dan Beracun (TPS – LB3) tanggal 27 April 2020 dari Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu (DPMPTSP) Kabupaten Kutai Barat. Berdasarkan Berita Acara Hasil Verifikasi Permohonan izin TPS Limbah B3 atas nama PT Citra Agro Kencana tanggal 21 April 2020 Dinas Lingkungan Hidup Kabupaten kutai Barat dapat memberikan rekomendasi Izin TPS Limbah B3 kepada PT Citra Agro Kencana. - Recommendation for temporary hazardous waste storage (TPS – LB3) dated 27 April 2020 from the Head of Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu (DPMPTSP) Kutai Barat Regency. Based on the Minutes of Verification of the Application for a Hazardous Waste storage (TPS LB3) permit on behalf of PT Citra Agro Kencana on April 21st, 2020, the Environmental Service of Kutai Barat Regency can provide a recommendation for Hazardous Waste Storage (TPS LB3) Permit to PT Citra Agro Kencana.</li> <li>- Izin Operasional Pengelolaan Limbah Bahan Berbahaya dan Beracun (Limbah B3) untuk penghasil. Nama usaha: PT Citra Agro Kencana; Nomor Induk berusaha: 8120204920852 - - Operational Permit for the Management of Hazardous Waste Storage (TPS B3) for producers. Business name: PT Citra Agro Kencana; Business Registration Number: 8120204920852</li> <li>- Rekomendasi izin penyimpanan sementara limbah Bahan Berbahaya dan Beracun (TPS – LB3) PT Borneo Persada Energi Jaya Nomor: 660.34/020/DLH-PLB3PP/I/2020 tanggal 16 Januari 2020 dari Kepala Dinas Lingkungan Hdiup Kabupaten Kutai Barat- -</li> </ul>	
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		<p>Recommendation for temporary hazardous waste storage (TPS – LB3) of PT Borneo Persada Energi Jaya Number: 660.34/020/DLH-PLB3PP/I/2020 dated January 16th, 2020 from the Head of the Environmental Service Kutai Barat Regency.</p> <ul style="list-style-type: none"> <li>- Izin Operasional Pengelolaan Limbah Bahan Berbahaya dan Beracun (Limbah B3) untuk penghasil. Nama usaha: PT Borneo Persada Energi Jaya; Nomor Induk berusaha: 9120408752458 - Operational Permit for the Management of Hazardous Waste (LB3) for producers. Business name: PT Borneo Persada Energi Jaya; Business Registration Number: 9120408752458.</li> <li>- Record of hazardous waste Management are available in “Lembar Kegiatan Penyimpanan Limbah Bahan Berbahaya dan Beracun”.</li> </ul> <p>Record of disposal of hazardous waste including pesticide containers during ASA 2 was verified as mentioned in the hazardous waste manifest, as follows:</p> <p>PT CAK</p> <ul style="list-style-type: none"> <li>• KLHK-1726604499, used packaging B3, waste code: B104d</li> <li>• KLHK -1726678167, used battery, waste code: A102d</li> <li>• KLHK -1726604081, used oil, waste code: B105d</li> <li>• KLHK-1726604146, used woven cloth, waste code: B110d</li> <li>• KLHK -1726606309, expired medical waste, waste code: A337-2</li> <li>• KLHK-1726606087, medical waste, waste code: A337-1</li> </ul>	
7.2.9	<b>(C)</b> Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	<p>Based on document review, field visit and interview to the stakeholders during ASA2, it was known that there is no aerial spraying of pesticide conducted by CAK Estate and BPEJ Estate.</p>	Complied

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7.2.10	<b>(C)</b> Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	<p>Company has conducted the Specific annual medical surveillance for pesticide operators.</p> <p>However non conformity raised during audit:</p> <p>Based on interviews with a sample of PT CAK pesticide operator (sprayer) workers (7 people), there were 3 workers who had not received regular special health checks.</p> <p>Based on interviews with PT BPEJ pesticide (sprayer) operator workers, there were 3 workers who had not received a special health examination.</p>	Non-compliance
7.2.11	<b>(C)</b> No pesticide-related work is carried out by pregnant or breastfeeding women, or people with medical limitations and they are offered other equivalent work alternatives.	<p>PT CAK and PT BPEJ has a policy to prohibit the pregnant or breastfeeding women to perform pesticide application according to "Surat Edaran Nomor: 001/SE-CAK/X/2021" dated 17 October 2021. Point 3 stated that "Ibu hamil dan menyusui tidak diperbolehkan untuk bekerja yang bersinggungan langsung dengan bahan kimia (pestisida, pupuk, dll).</p> <p>Company has provided pregnancy test through Posyandu activity each month by test pack. During ASA1 field visit at estate with female sprayer (Block F30-CAK Estate, Block G23 BPEJ Estate) and fertilizer workers (Block J26 CAK Estate, Block H23 BPEJ Estate) confirmed that there is no pregnant and breastfeeding women who conducted the activity of pesticide spraying and fertilizing.</p> <p>Socialization about the policy has been conducted by company. Interview with sampled workers confirmed that they have understood regarding the policy.</p>	Complied

**Note For 7.2.11**

Referring to Act No. 13 of 2003 concerning Manpower, Act No. 35 of 2014 concerning Child Protection, and taking into account the risks of hazards on palm oil plantations and mills on the development and physical, mental and social health of children, the national interpretation mandates that the unit of certifications does not employ people under the age of 18 for pesticide spraying. For this reason, the provisions of young workers under 18 years in indicator 7.2.11 are irrelevant.

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<b>Criteria 7.3:</b> Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.	<p>There are no changes in hazardous waste storage permit/license and procedure.</p> <p>PT CAK and PT BPEJ has establish the procedure for waste management as per "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018. Procedure explain the waste handling for non hazardous waste and hazardous waste.</p> <p>Non hazardous waste and its handling are as below:</p> <ul style="list-style-type: none"> <li>Domestic waste, plantation operational waste (ex plastic polybag from nursery). Both waste disposed in to the landfill.</li> </ul> <p>Implementation : PT CAK and PT BPEJ has provide landfill for domestic waste. No open fire use for domestic waste handling and management. During field visit to PT CAK and PT BPEJ estate and landfill confirmed that there is no fire usage for waste management.</p> <ul style="list-style-type: none"> <li>Empty fruit bunch from mill processing apply as a mulching in the oil palm plantation.</li> <li>Fiber and shell from the mill processing use as a boiler fuel.</li> </ul> <p>Implementation :</p> <p>All the shell and fiber are consumed internally as boiler fuel. Fossil fuel usage is recorded for operational purpose, including the efficiency analysis.</p> <ul style="list-style-type: none"> <li>Scrap from the workshop activity collect and sell in to the collector</li> </ul> <p>Implementation : based on field observation in POM, observed the metal scrap was collected in separate area and waiting for vendors to pick them up.</p> <ul style="list-style-type: none"> <li>Domestic water waste manage by waste water management.</li> </ul> <p>Implementation : domestic waste water has been monitored and analyzed by an accredited environmental laboratory.</p>	Complied

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		<ul style="list-style-type: none"> <li>Waste water from mill processing apply as land application Implementation : The company has a Technical Approval Letter for Wastewater Utilization for Application to PT Citra Agro Kencana Land, Letter Number: 660.1/001/PERTEK-P4LH/VII/2022 dated July 12 2022. The waste water has been monitored and analyzed every month by an accredited environmental laboratory.</li> </ul> <p>Hazardous waste and its handling are as below:</p> <ul style="list-style-type: none"> <li>- Ex chemical/pesticide container from estate operation &amp; ex pesticide equipment are store in the temporary hazardous waste storage.</li> <li>- Used oil, used fuel filter, used battery, used TL lamp, used rags from workshop and equipment maintenance activity are store in the temporary hazardous waste storage.</li> <li>- Medical waste from clinic activity (sput, apul, flakon &amp; infectious waste) are store in the temporary hazardous waste storage.</li> <li>- Used catridge, used toner, ex paint container and used lamp are store in the temporary hazardous waste storage.</li> <li>- Ex chemical container and ex chemical from laboratory analyzed, ex cartridge primer are store in the temporary hazardous waste storage.</li> </ul> <p>The implementation of hazardous waste management can be seen in indicator 7.3.2 below.</p> <p>All hazardous waste above are store in the Licenced temporary hazardous waste storage for maximum 180 day and deliver to the licenced transporter and vendor.</p> <p>PT CAK and PT BPEJ has obtained the licence permit for temporary hazardous waste storage as explained in indicator 7.2.8.</p>	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	<p><b>PT Citra Agro Kencana</b></p> <p>The company has a cooperation agreement with PT Karunia Lumasindo Pratama for B3 waste management based on SPK No: CAK/044/SPJB/V-</p>	Complied

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		<p>23/DIR dated 24 May 2023 and valid until 31 May 2024. This cooperation agreement has been updated through Agreement Document No: 062/CAK/PK/04.006/IV/2024 dated 30 April 2024 and is valid until 31 December 2025.</p> <p>PT Karunia Lumasindo Pratama's licensing documents include:</p> <ul style="list-style-type: none"> <li>• B3 waste management permit in accordance with the Decree of the Head of the One Stop Integrated Service and Investment Service of East Kalimantan Province Number: 503/1265/LINGK/DPMPTSP/VII/2017 concerning Hazardous and Toxic Waste Management Permits for Hazardous and Toxic Waste Collection Activities. the name PT Karunia Lumasindo Pratama. The company has received a permit extension based on a Decree from the East Kalimantan Provincial Environmental Service Number: 660.2/1134/B.II.2/DLH/2022 dated 13 June 2022 regarding the Operational Feasibility Letter in the Hazardous Waste Management Sector for PT Karunia's Hazardous Waste Collection Activities Lumasindo Pratama.</li> <li>• Transport permit from the Director General of Land Transportation based on "Decree of the Director General of Land Transportation Number: SK.00308/AJ.309/ 1/DJPD/2018 concerning Permits for Carrying Special Goods Transport for Transporting Dangerous Goods (B3), dated 11 February 2021, valid until February 11, 2026.</li> <li>• Business License Number (NIB) Number 8120012201982 Issued in Jakarta, date: 18 December 2018, 14th Amendment, date: 2 December 2022. KBLI Code No 38120 – Hazardous Waste Collection.</li> <li>• Letter of recommendation for the transportation of hazardous and toxic waste from the Ministry of Environment and Forestry, Director General of Waste, Waste and Toxic and Hazardous Material</li> </ul>	
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		<p>Management Number: S.1339/VPLB3/PPLB3/PLB.3/11/2019 dated 27 November 2019 and valid for 5 year.</p> <p>The company has transported B3 waste with the following records:</p> <ol style="list-style-type: none"> <li>B3 Waste Collection Minutes dated 21 July 2023 for medical waste, used filters, used oil, used pesticide containers, used batteries and used contaminated water.</li> <li>Hazardous Waste Manifest dated 30 May 2024 <ul style="list-style-type: none"> <li>KLHK-1726604499, used packaging B3, waste code: B104d</li> <li>KLHK -1726678167, used battery, waste code: A102d</li> <li>KLHK -1726604081, used oil, waste code: B105d</li> <li>KLHK-1726604146, used woven cloth, waste code: B110d</li> <li>KLHK -1726606309, expired medical waste, waste code: A337-2</li> <li>KLHK-1726606087, medical waste, waste code: A337-1</li> </ul> </li> </ol> <p><b>PT Borneo Persada Energi Jaya</b></p> <p>The company has a cooperation agreement with PT Karunia Lumasindo Pratama for B3 waste management based on SPK No: BPEJ/013/SPJB/V-23/DIR dated 24 May 2023 and valid until 31 May 2024. This cooperation agreement has been updated through Agreement Document No: 063/CAK/PK/04.006/IV/2024 dated 30 April 2024 and is valid until 31 May 2025.</p> <p>PT Karunia Lumasindo Pratama's licensing documents include:</p> <ul style="list-style-type: none"> <li>B3 waste management permit in accordance with the Decree of the Head of the One Stop Integrated Service and Investment Service of East Kalimantan Province Number: 503/1265/LINGK/DPMPTSP/VII/2017 concerning Hazardous and Toxic Waste Management Permits for Hazardous and Toxic Waste</li> </ul>	
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		<p>Collection Activities. the name PT Karunia Lumasindo Pratama. The company has received a permit extension based on a Decree from the East Kalimantan Provincial Environmental Service Number: 660.2/1134/B.II.2/DLH/2022 dated 13 June 2022 regarding the Operational Feasibility Letter in the Hazardous Waste Management Sector for PT Karunia's Hazardous Waste Collection Activities Lumasindo Pratama.</p> <ul style="list-style-type: none"> <li>• Transport permit from the Director General of Land Transportation based on "Decree of the Director General of Land Transportation Number: SK.00308/AJ.309/ 1/DJPD/2018 concerning Permits for Carrying Special Goods Transport for Transporting Dangerous Goods (B3), dated 11 February 2021, valid until February 11, 2026.</li> <li>• Business License Number (NIB) Number 8120012201982 Issued in Jakarta, date: 18 December 2018, 14th Amendment, date: 2 December 2022. KBLI Code No 38120 – Hazardous Waste Collection.</li> <li>• Letter of recommendation for the transportation of hazardous and toxic waste from the Ministry of Environment and Forestry, Director General of Waste, Waste and Toxic and Hazardous Material Management Number: S.1339/VPLB3/PPLB3/PLB.3/11/2019 dated 27 November 2019 and valid for 5 year.</li> </ul>	
7.3.3	The unit of certification does not use open fire for waste disposal.	<p>In this surveillance 2 audit, no changes in company policy and procedure.</p> <p>All waste products has been identified and documented under the "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018 in which this document is remain unchanged from the previous audit. According to SOP Manajemen Limbah page 8 point 3.3.3 Penanganan Limbah non B3 part b. Limbah padat operasional kebun "Semua limbah diaplikasikan dan dilarang melakukan pembakaran</p>	Complied

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		<p>terhadap limbah” - All waste is treated and burning of waste is prohibited.</p> <p>Both Mill and Estate, has periodically schedule to manage the domestic waste. Regulation of domestic waste management refer to “UU No. 18 Tahun 2008 tentang Pengelolaan Sampah”. PT CAK and PT BPEJ has provide landfill for domestic waste. No open fire use for domestic waste handling and management. During field visit to PT CAK and PT BPEJ estate and landfill confirmed that there is no fire usage for waste management.</p>	
<b>Criteria 7.4:</b> Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented.	<p>The unit of certification has procedure for Good Agricultural Practices in managing soil fertility which documented in SOP for fertilizing/manuring under “<i>SOP Pemupukan</i>” (MN.FR.COP.OPA.PMK) dated 1 July 2012. The procedure consists of company policy on fertilizer/nutrient application, deficiency symptoms (N, P, K, Mg, Cu, Fe, B), details of fertilizer to be applied, nutrient requirement, application and frequency for young and mature palm. The SOP also covers palm byproduct application, such as EFB and POME application. There were also guidelines for leaf sample taking under “Pedoman Umum Pengambilan Contoh Daun/LSU di Lapangan”. The procedures are implemented and monitored to ensure optimum yield and minimize environmental impact.</p> <p>Fertilizers are applied to maintain and increase soil fertility, fertilizer applied following the fertilizer recommendation which established based on soil and leaf analysis.</p> <p>Based on interview during field visit to fertilizing activity at Block E24 CAK Estate, Block G20 BPEJ Estate, fertilizer applications are performed according to the SOP that refer Best Agriculture Practice and minimize the environmental impacts. By using methods correct type, correct target, and correct dosage. Applications near the drainage are avoided.</p>	Complied

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7.4.2	Analysis of tissue samples (e.g. leaves) and soil on a regular basis to monitor and manage changes in soil fertility and plant health is documented.	Periodical leaf analysis of PT Citra Agro Kencana – CAK Estate and BPEJ Estate is done by internal group research laboratory. Result of leaf sampling analysis are presented in Leaf Analysis Result Lab. Lab.ref.67/PSG/RST-LAB/IX/2023 on 25 September 2023, 102 samples for CAK Estate and Lab.ref.09/PSG/RST-LAB/III/2023 on 15 March 2023, 23 samples for BPEJ Estate. Leaf sampling analysis conducted annually. Soil Analysis has conducted at PT Citra Agro Kencana Estate as per Analysis Result Lab No.01/R&D/PSG/SOILSURVEY/VIII/202021 dated 17 August 2021 10 samples and for BPEJ Estate as per Analysis Result Lab No. 01/R&D/PSG/SOILSURVEY/VII/2023 dated 26 July 2023, 6 samples. Soil sampling analysis is conducted each 5 years.	Complied
7.4.3	A nutrient recycling strategy is in place, which include the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	<p>There was nutrient recycling strategy performed by PT. CAK such as land application from POME (Palm Oil Mill Effluent) and Empty fruit bunch (EFB) application. POME or liquid waste from mill used as Land application, it gives nutrient for palm oil plantation.</p> <p>PT Citra Agro Kencana has received a recommendation for a land application assessment from the Kutai Barat Regency Environmental Service Number 660.1/121.b/DLH-PPKLH/III/2020 dated 9 March 2020. The Kutai Barat Regency Environmental Service approved the plan to study the use of palm oil waste water on land in the PT Citra Agro Kencana oil palm plantation in Kampung Mantar, Damai District, Kutai Barat Regency for (1) One year starting from the time this letter of recommendation was issued. Total area 272.4 ha.</p> <p>The company has a Technical Approval Letter for Wastewater Utilization for Application to PT Citra Agro Kencana Land, Letter Number: 660.1/001/PERTEK-P4LH/VII/2022 dated July 12 2022.</p> <p>EFB were applied based on the recommendation from R&amp;D in terms of dosage per ha and location. EFB were applied in Citra Agro Kencana Estate by manually. EFB were not applied nearby housing and water</p>	Complied

		<p>spring. Empty fruit bunch application was performed as mulch ground cover and added of organic material.</p> <p>Record of utilization POME and EFB in 2023</p> <table><tr><th>Month</th><th>POME (m³)</th><th>EFB (ton)</th></tr><tr><td>January</td><td>23,264</td><td>4,599</td></tr><tr><td>February</td><td>23,867</td><td>2,052</td></tr><tr><td>March</td><td>31,759</td><td>3,227</td></tr><tr><td>April</td><td>27,673</td><td>3,013</td></tr><tr><td>May</td><td>26,451</td><td>4,286</td></tr><tr><td>June</td><td>27,264</td><td>4,292</td></tr><tr><td>July</td><td>27,790</td><td>5,861</td></tr><tr><td>August</td><td>23,902</td><td>5,086</td></tr><tr><td>September</td><td>29,881</td><td>3,761</td></tr><tr><td>October</td><td>32,354</td><td>4,527</td></tr><tr><td>November</td><td>32,918</td><td>5,735</td></tr><tr><td>December</td><td>29,264</td><td>4,187</td></tr></table> <p>Record of utilization POME and EFB in 2024</p> <table><tr><th>Month</th><th>POME (m³)</th><th>EFB (ton)</th></tr><tr><td>January</td><td>23,382</td><td>2,913</td></tr><tr><td>February</td><td>20,804</td><td>3,559</td></tr><tr><td>March</td><td>21,276</td><td>4,207</td></tr></table>	Month	POME (m³)	EFB (ton)	January	23,264	4,599	February	23,867	2,052	March	31,759	3,227	April	27,673	3,013	May	26,451	4,286	June	27,264	4,292	July	27,790	5,861	August	23,902	5,086	September	29,881	3,761	October	32,354	4,527	November	32,918	5,735	December	29,264	4,187	Month	POME (m³)	EFB (ton)	January	23,382	2,913	February	20,804	3,559	March	21,276	4,207	
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			April	23,629	4,017																										
			May	28,874	3,950																										
			June	27,156	4,291																										
7.4.4	Records of fertilizer inputs are maintained.	<p>The result of leaf sampling analysis, soil sampling analysis along with visual analysis, planting material, planting age and rain fall are considered in proposing the Fertilizer Recommendation. Fertilizer Recommendation and realization for year 2023 and 2024:</p> <p>PT CAK Year 2023</p> <table><tr><td>Fertilizer</td><td>Aplication (Kg)</td></tr><tr><td>Urea</td><td>1,431,976</td></tr><tr><td>MOP</td><td>1,505,600</td></tr><tr><td>RPH</td><td>645,750</td></tr><tr><td>Kiesrite</td><td>23,443</td></tr><tr><td>Dolomite</td><td>679,969</td></tr><tr><td>HGFB</td><td>58,866</td></tr><tr><td>CuSO4</td><td>26,004</td></tr><tr><td>ZnSO4</td><td>1,268</td></tr><tr><td>NPK 15/15/64</td><td>4,437</td></tr><tr><td>NPK 12/12/17/2</td><td>19,680</td></tr><tr><td>Chelated zincopper</td><td>1,820</td></tr></table>					Fertilizer	Aplication (Kg)	Urea	1,431,976	MOP	1,505,600	RPH	645,750	Kiesrite	23,443	Dolomite	679,969	HGFB	58,866	CuSO4	26,004	ZnSO4	1,268	NPK 15/15/64	4,437	NPK 12/12/17/2	19,680	Chelated zincopper	1,820	Complied
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		PT CAK Year 2024 (Up to June)		
		Fertilizer	Aplication (Kg)	
		Urea	601,941	
		MOP	849,810	
		RPH	207,809	
		Dolomite	635,106	
		HGFB	2,580	
		NPK 15/15/6/4	73.2	
		PT BPEJ Year 2023		
		Fertilizer	Aplication (Kg)	
		Urea	250,000	
		MOP	315,985	
		RPH	162,769	
		Dolomite	166,401	
		HGFB	9,952	
		CuSO4	1,406	
		ZnSO4	1,339	
		Fe Chelated	197	
		NPK 15/15/6/4	450	

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		<table><tr><td>NPK 18/8/8/2</td><td>215</td></tr></table>  PT BPEJ Year 2024 (Up to June) <table><tr><td>Fertilizer</td><td>Aplication (Kg)</td></tr><tr><td>Urea</td><td>129.314</td></tr><tr><td>MOP</td><td>162.028</td></tr><tr><td>RPH</td><td>55.598</td></tr><tr><td>Dolomite</td><td>79.000</td></tr><tr><td>NPK 15/15/6/4</td><td>54</td></tr></table>	NPK 18/8/8/2	215	Fertilizer	Aplication (Kg)	Urea	129.314	MOP	162.028	RPH	55.598	Dolomite	79.000	NPK 15/15/6/4	54	
NPK 18/8/8/2	215																
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Criteria 7.5: Practices minimise and control erosion and degradation of soils.																	
7.5.1	(C) Maps that identify marginal and fragile soils, including steep sloped land are available.	<p>PT. Citra Agro Kencana refers to "Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01" – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>There are already available Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrodepts, typic endoaquepts and typic udisapments and typic haplohemist.</p> <p>And was available The Soil Map of PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil</p>	Complied														

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		<p>type is Typic endoaquepts, typic hapludults, typic udisapments and typic haplohemist.</p> <p>The following is the condition of the slope at PT CAK and PT BPEJ.</p> <p>Citra Agro Kencana Estate:</p> <table><tr><th>Soil Type</th><th>Slope (%)</th><th>Ha</th></tr><tr><td>Typic dystrodepts</td><td>8-15</td><td>3,656</td></tr><tr><td>Typic dystrodepts</td><td>15-30</td><td>686</td></tr><tr><td>Typic dystrodepts</td><td>0-8</td><td>1,002</td></tr><tr><td>Typic endoaquepts</td><td>0-8</td><td>612</td></tr><tr><td>Typic Udipsapmnts</td><td>0-8</td><td>1,364</td></tr><tr><td>Typic haplohemist</td><td>0-8</td><td>438</td></tr><tr><td>Total</td><td></td><td>7,758</td></tr></table> <p>BPEJ Estate:</p> <table><tr><th>Soil Type</th><th>Slope (%)</th><th>Ha</th></tr><tr><td>Typic endoaquepts</td><td>0-8</td><td>158.74</td></tr><tr><td>Typic hapludults</td><td>8-15</td><td>325.82</td></tr><tr><td>Typic udipsamments</td><td>0-8</td><td>245.89</td></tr><tr><td>Typic haplohemist</td><td>0-8</td><td>105</td></tr><tr><td>Total</td><td></td><td>835.45</td></tr></table>	Soil Type	Slope (%)	Ha	Typic dystrodepts	8-15	3,656	Typic dystrodepts	15-30	686	Typic dystrodepts	0-8	1,002	Typic endoaquepts	0-8	612	Typic Udipsapmnts	0-8	1,364	Typic haplohemist	0-8	438	Total		7,758	Soil Type	Slope (%)	Ha	Typic endoaquepts	0-8	158.74	Typic hapludults	8-15	325.82	Typic udipsamments	0-8	245.89	Typic haplohemist	0-8	105	Total		835.45	
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7.5.2	The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations.	Based on document review and field visit during ASA2, it was known that the older Oil Palm Planted at PT CAK is 2011 and PT BPEJ is 2012 so the replanting program will be held on around 2036 and 2035. There is no plan for replanting for 5 year forward.	Complied
7.5.3	New palm oil planting is not conducted on steep terrain in accordance with applicable regulations.	PT. Citra Agro Kencana refers to Operational Best Practices "Persiapan Lahan No.MN.FR.COP.OPA.PLH" – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required. During ASA2 there is new planting at PT CAK and PT BPEJ during 2023 and 2024 with details as follows: PT CAK year 2023: 138.78 Ha, year 2024: 7.52 Ha (mineral area) PT BPEJ year 2024: 17,37 Ha (mineral area). New planting is carried out in other areas where planting has not been carried out previously. However, this area is outside the designated HCV and HCS. Base on field visit to new planting area at PT CAK blok M13 and M15, and PT BPEJ blok G26B there is terrace construction.	Complied
<b>Criteria 7.6:</b> Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	<b>(C)</b> Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations.	The company has a soil map as follows: <ul style="list-style-type: none"> <li>- Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrochrepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil.</li> <li>- Soil Map PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic</li> </ul>	Complied

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		<p>endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil.</p> <ul style="list-style-type: none"><li>- Based on the Decree of the Minister of Forestry No. SK. 323/Menhut-II/2011 dated June 17, 2011 concerning PPIPIB, the requested area does not contain Primary Natural Forest and Peatland.</li><li>- Regarding the overlay between the map of PT BPEJ and PT CAK with the indicative map of the cessation of granting business licenses, approval for the use of forest areas, or changes in the designation of new forest areas in primary natural forests and peatlands in 2023 period II which is an attachment to SK number 12764MENLHK-PKTL/IPSDH/PLA.1/11/2023 on November 22, 2023, the overlay results state that PT BPEJ and PT CAK are not included in it / there are no peatlands at PT CAK and PT BPEJ.</li></ul> <p>However, based on a semi-detailed soil survey report in 2021 conducted by the Soil Survey and Land Evaluation Team of Research &amp; Development First Resources Group on an area of 7,759 hectares for PT Citra Agro Kencana, there is peat soil (Typic Haplohemist) covering an area of 438 hectares with a depth between 0-100 m, where peat with a depth of 50-100 is only 31 hectares.</p> <p>And based on the semi-detailed soil survey report in 2023 conducted by the Soil Survey Team and the Research &amp; Development First Resources Group land evaluation covering an area of (approximately 835 Ha) for PT Borneopersada Energi Jaya there is a peat type soil (Typic Haplohemistt) with an area of 105 Ha and a depth of more than 250 cm.</p> <p>Citra Agro Kencana Estate:</p> <table><tr><th>Soil Type</th><th>Slope (%)</th><th>Ha</th></tr><tr><td>Typic dystrudepts</td><td>8-15</td><td>3,656</td></tr><tr><td>Typic dystrudepts</td><td>15-30</td><td>686</td></tr></table>	Soil Type	Slope (%)	Ha	Typic dystrudepts	8-15	3,656	Typic dystrudepts	15-30	686	
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		<p>Soil fertility is very important to be prioritized considering the results of sample analysis which show that the availability of nutrients in the soil is still very low to be absorbed by plants, one of which is by providing ameliorant materials, either lime or organic materials to improve physical, chemical and biological of soil.</p> <p>PT CAK refers to "Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01" – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil. including: peat area, tidal area, folding area.</p>																				

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		<p>faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>The soil survey report become a major consideration in shaping the planning and operational aspects of oil palm cultivation within the unit of certification. This document provides essential insights into the soil characteristics and conditions that significantly influence the successful growth and management of oil palm plantations.</p> <p>By meticulously analyzing the soil's composition, structure, and nutrient content, the report helps identify optimal activities within the certified unit. This informed decision-making process ensures that oil palm cultivation is strategically situated, maximizing the potential for healthy crop growth and sustainable yields.</p>	
7.6.2	Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan.	Base on field visit to new planting area at PT CAK blok M13 and M15, and PT BPEJ blok G26B there is terrace construction. The area was on slope 5-10% and 15-30% the planting on these areas is in accordance with the soil management plan.	Complied
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	<p>Organization has effectively utilized a topographic map for Citra Agro Kencana Estate and Borneo Persada Energy Jaya Estate (PT BPEJ), scale 1:80,000 to provide a comprehensive overview of the estate's geographical features. From the topographic map, the plantation was located in area with slope 0-8%, 8-15% and 15-30% for Citra Agro Kencana Estate and with slope 0-8%, 8-15% for BPEJ Estate. This information is essential for the plantation's planning and management, as it helps in understanding the terrain and its otential implications for various agriculture activities.</p> <p>Based on field verification, it has been verified that the soil survey result mentioned in 7.6.1, such as topography maps, has been used by the company to arrange blocking, roads, drainage, bridge, and other infrastructure.</p>	Complied

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<b>Criteria 7.7:</b> No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.		
7.7.1	<p><b>(C)</b> No new planting on peatlands, regardless of depth, after 15 November 2018, in existing plantation areas, as well as in new development areas.</p>	<p>The company has a soil map as follows:</p> <ul style="list-style-type: none"> <li>- Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrudepts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil.</li> <li>- Soil Map PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil.</li> <li>- Based on the Decree of the Minister of Forestry No. SK. 323/Menhut-II/2011 dated June 17, 2011 concerning PPIPIB, the requested area does not contain Primary Natural Forest and Peatland.</li> <li>- Regarding the overlay between the map of PT BPEJ and PT CAK with the indicative map of the cessation of granting business licenses, approval for the use of forest areas, or changes in the designation of new forest areas in primary natural forests and peatlands in 2023 period II which is an attachment to SK number 12764MENLHK-PKTL/IPSDH/PLA.1/11/2023 on November 22, 2023, the overlay results state that PT BPEJ and PT CAK are not included in it / there are no peatlands at PT CAK and PT BPEJ.</li> </ul> <p>However, based on a semi-detailed soil survey report in 2021 conducted by the Soil Survey and Land Evaluation Team of Research &amp; Development First Resources Group on an area of 7,759 hectares for PT Citra Agro Kencana, there is peat soil (Typic Haplohemist) covering an area of 438 hectares with a depth between 0-100 cm, where peat with</p>

Complied

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		<p>a depth of 50-100 cm is only 31 hectares with spread location in a small path.</p> <p>And based on the semi-detailed soil survey report in 2023 conducted by the Soil Survey Team and the Research &amp; Development First Resources Group land evaluation covering an area of (approximately 835 Ha) for PT Borneopersada Energi Jaya there is a peat type soil (Typic Haplohemistt) with an area of 105 Ha and a depth of more than 250 cm.</p> <p>Based on the results of the overlay between the soil type map and the planting year map at PT CAK and PT BPEJ, there are no plants on the peatland that were planted above 2018. Therefore, there was no planting on the peatland after 15 November 2018.</p>	
7.7.2	Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018).	<p>The company has a soil map as follows:</p> <ul style="list-style-type: none"> <li>- Soil Map PT Citra Agro Kencana, scale 1:150.000 sources from Survey and Soil Mapping August 2021, Concession PT CAK, NKRI Map. The map has explained that the soil type is Typic dystrochpts, typic endoaquepts and typic udisapments, there is no fragile soil and peat soil.</li> <li>- Soil Map PT Borneo Persada Energi Jaya, scale 1:85.000 sources from Survey and Soil Mapping August 2018, Concession PT BPEJ, NKRI Map. The map has explained that the soil type is Typic endoaquepts, typic hapludults and typic udisapments, there is no fragile soil and peat soil.</li> <li>- Based on the Decree of the Minister of Forestry No. SK. 323/Menhut-II/2011 dated June 17, 2011 concerning PPIPIB, the requested area does not contain Primary Natural Forest and Peatland.</li> <li>- Regarding the overlay between the map of PT BPEJ and PT CAK with the indicative map of the cessation of granting business licenses, approval for the use of forest areas, or changes in the designation of new forest areas in primary natural forests and peatlands in 2023 period II which is an attachment to SK number 12764MENLHK-</li> </ul>	Complied

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		<p>PKTL/IPSDH/PLA.1/11/2023 on November 22, 2023, the overlay results state that PT BPEJ and PT CAK are not included in it / there are no peatlands at PT CAK and PT BPEJ.</p> <p>However, based on a semi-detailed soil survey report in 2021 conducted by the Soil Survey and Land Evaluation Team of Research &amp; Development First Resources Group on an area of 7,759 hectares for PT Citra Agro Kencana, there is peat soil (Typic Haplohemist) covering an area of 438 hectares with a depth between 0-100 cm, where peat with a depth of 50-100 cm is only 31 hectares.</p> <p>And based on the semi-detailed soil survey report in 2023 conducted by the Soil Survey Team and the Research &amp; Development First Resources Group land evaluation covering an area of (approximately 835 Ha) for PT Borneopersada Energi Jaya there is a peat type soil (Typic Haplohemistt) with an area of 105 Ha and a depth of more than 250 cm.</p> <p>Because based on the map issued by the Republic of Indonesia and the indicative peat map of RI in the area of PT CAK and PT BPEJ there is no peat, the company did not report it to the RSPO secretariat. Meanwhile, peat areas that have been identified based on semi-detailed soil surveys are still managed in accordance with the peat management BPM, such as the installation of subsidence stakes, water tables and piezo meters.</p> <p>Currently, the company's research team is conducting a re-inventory of the existence of peat areas in CAK and BPEJ because some areas declared as peat are lowland/swamp areas whose soil structure is mineral areas.</p> <p>Company under First Resources Limited group has provide the Peat inventory and submitted to RSPO on 6 November 2023, however for peat in PT CAK and BPEJ since the peat is ongoing process of re inventory, the report has not included of PT CAK and BPEJ. The peat inventory will submitted after the reinventory and redeliniation of peat is done.</p>	
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<b>PROCEDURAL NOTE:</b> Maps and other documentation for peatlands are provided, prepared and shared according to the RSPO Working Group (Peatland Working Group / PLWG) audit guide (See Procedural Notes for Indicator 7.7.5 below).			
7.7.3	<b>(C)</b> Subsidence of peat is monitored, documented and minimised.	<p>The company has managed peat areas in PT CAK and PT BPEJ by installing subsidence stakes (1 stake at PT CAK and 1 stake at PT BPEJ), water tables (1 water tble PT CAK and 2 water tables at PT BPEJ) and piezo meters (1 piezo meter at PT CAK and 1 piezo meter at PT BPEJ) in early 2024.</p> <p>Based on the results of the field visit to the peat area, there was no decline peat subsidence indicated by the subsidence stakes, and the peat water level was still in accordance with the regulatory standard of 56 cm below the peat surface.</p>	Complied
7.7.4	<b>(C)</b> Availability of implementation evidence of the water and land cover management program.	<p>The company has managed peat areas in PT CAK and PT BPEJ by installing subsidence stakes (1 stake at PT CAK and 1 stake at PT BPEJ), water tables (1 water tble PT CAK and 2 water tables at PT BPEJ) and piezo meters (1 piezo meter at PT CAK and 1 piezo meter at PT BPEJ) in early 2024.</p> <p>Based on the results of the field visit to the peat area, there was no decline peat subsidence indicated by the subsidence stakes, and the peat water level was still in accordance with the regulatory standard of 56 cm below the peat surface. In blocks with peatlands, the company has also made water flow canals to manage peat water so that its availability is sufficient during the dry season and not too much during the rainy season.</p>	Complied
7.7.5	<b>(C)</b> Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the provisions of the RSPO Drainability Assessment Procedure) before replanting. The results of the assessment are used to determine the period of replanting to be carried out, as well as to gradually replace	<p>Based on document review and field visit during ASA2, it was known that the older Oil Palm Planted at PT CAK is 2011 and PT BPEJ is 2012 so the replanting program will be held on around 2036 and 2035.</p> <p>There is no plan for replanting for 5 year foreward.</p>	Complied

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	oil palm cultivation for at least 40 years or two cycles, (whichever is longer), before reaching the natural gravitational drainage limit for peat. If oil palm is gradually replaced, it is replaced by other commodity crops that are better suited for higher groundwater levels (paludiculture) or rehabilitated with natural vegetation.		
<b>PROCEDURAL NOTE:</b> For 7.7.5: Detailed information on the RSPO Drainability Assessment Guide along with related concepts and detailed actions is contained in the Guidelines currently being adjusted / tested by the RSPO Working Group on Peatlands (Peatland Working Group / PLWG). The final version must obtain PLWG approval in January 2019 and will include additional Guide on the steps to be followed after deciding not to replant and the consequences for other stakeholders, farmers, local communities, and the unit of certification concerned. It is recommended that the trial methodology period is proposed to be extended for 12 months for all relevant management units (ie management units that have plantations on peat) to utilize the methodology and provide input to PLWG so that existing procedures can be further refined as needed before January 2020. The unit of certification has the option to delay replanting until the issuance of the revised Guidelines for the guidelines. Additional guidance for alternative commodity crops and rehabilitation of natural vegetation will be regulated by the PLWG.			
7.7.6	<b>(C)</b> All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019).	The company has managed peat areas in PT CAK and PT BPEJ by installing subsidence stakes (1 stake at PT CAK and 1 stake at PT BPEJ), water tables (1 water table PT CAK and 2 water tables at PT BPEJ) and piezo meters (1 piezo meter at PT CAK and 1 piezo meter at PT BPEJ) in early 2024.  Based on the results of the field visit to the peat area, there was no decline peat subsidence indicated by the subsidence stakes, and the peat water level was still in accordance with the regulatory standard of 56 cm below the peat surface.	Complied
7.7.7	<b>(C)</b> All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines.	The company has managed peat areas in PT CAK and PT BPEJ by installing subsidence stakes (1 stake at PT CAK and 1 stake at PT BPEJ), water tables (1 water table PT CAK and 2 water tables at PT BPEJ) and piezo meters (1 piezo meter at PT CAK and 1 piezo meter at PT BPEJ) in early 2024.  Based on the results of the field visit to the peat area, there was no decline peat subsidence indicated by the subsidence stakes, and the	Complied

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		<p>peat water level was still in accordance with the regulatory standard of 56 cm below the peat surface.</p> <p>Based on the results of the overlay between the soil type map and the planting year map at PT CAK and PT BPEJ, there are no plants on the peatland that were planted above 2018. Therefore, there was no planting on the peatland after 15 November 2018.</p>	
<b>Criteria 7.8:</b> Practices maintain the quality and availability of surface and groundwater.			
7.8.1	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <p>7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p>	<p>In this surveillance 2 audit, no changes in company policy and procedure.</p> <p>The company has SOPs for identification, management and maintenance of water sources and quality which are outlined in:</p> <ul style="list-style-type: none"> <li>- "SOP Pemantauan Lingkungan FR.EMS.MME Rev.2 tanggal 19 November 2018". Describes the process of monitoring surface water quality to determine the effectiveness of environmental management on surface water conditions. Surface water being monitored includes: river water, sea water, elephant moats, canals, etc. Observations are made every 6 (six) months.</li> <li>- "SOP Identifikasi, Pengelolaan dan Pemantauan Nilai Konservasi Tinggi (NKT) Nomor: FR.EAC.IMM, Rev. 02 tanggal 12 Januari 2015". Describes the types of high conservation value areas including water sources and riparian areas, identification of high conservation value areas and their management and monitoring. Water sources are categorized as HCV 4. Its management aims to ensure the continuity of the provision of various key environmental services that can logically be affected by land use in a landscape.</li> </ul> <p>PT CAK and PT BPEJ already has a map of water bodies documented in the Peta Hidrologi. Based on the hidrology maps, it is known that there are two (2) river in PT CAK namely Nyahing River and Kedang Pahu River. Company has determined the riparian as HCV area.</p>	Complied

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		<p>The Company has a water management document, both in the estate and mill. Monitoring the implementation of water management has been implemented on a regular basis, such as surface water quality monitoring each semester at Nyahing river and Kedang pahu river (upstream and downstream) are available in the report of RKL/RPL. Company has analysed water quality each semester to ensure the compliance against PP No. 82 tahun 2001 regarding water quality standard.</p> <p>Company has a permit to use the surface water for mill and estate according to "Keputusan Menteri Pekerjaan Umum dan Perumahan Rakyat Nomor 977/KPTS/M/2021 Tentang Pemberian Izin Pengusahaan Sumberdaya Air Kepada Perseroan Terbatas Citra Agro Kencana Untuk Usaha Industri Kelapa Sawit di Sungai Nyahing Kabupaten Kutai Barat Provinsi Kalimantan Timur. This license valid for 5 years.</p> <p>The company has also carried out Drinking Water Analysis in collaboration with PT Global Quality Analytical (KAN LP-756-IDN Accreditation) by conducting tests at 6 points, namely community settlements, assessment blocks (3 points), control blocks and POM area with sample number 18241503-18 to 18241503-23. It was observed that the analysis results were in accordance with the quality standards set by Minister of Health Regulation No. 2 of 2023 of 2023 (Table 3) Concerning Clean Water Quality Standards. Testing will be carried out on 7 – 29 March 2024.</p>	
	7.8.1b Workers have adequate access to clean water.	<p>Company provide the clean water for workers at housing area with clean water from Mill for Mill workers Housing. Regular water analysis was performed to monitor the water quality in mill. In addition company has provided the clean water from artesian well in housing area of estate.</p> <p>To ensure the quality of clean water, the company has conducted a clean water analysis. The company carried out Drinking Water Analysis in collaboration with PT Global Quality Analytical (KAN LP-756-IDN</p>	

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		<p>Accreditation) by conducting tests at 6 points, namely community settlements, assessment blocks (3 points), control blocks and POM area with sample number 18241503-18 to 18241503-23. It was observed that the analysis results were in accordance with the quality standards set by Minister of Health Regulation No. 2 of 2023 of 2023 (Table 3) Concerning Clean Water Quality Standards. Sample seen for water analysis:</p> <ul style="list-style-type: none"> <li>- Dated 29 march 2024, ID sample 18241509-20 – PT Borneo Persada Energy Jaya; water analysis parameter including physic (odor, color, TDS, turbidity, temperature), chemical (pH, NO<sub>3</sub>-N, NO<sub>2</sub>-N, Cr<sup>6+</sup>), metal (Fe, Mn), Microbiology (ECloi, Coliform total) – analysis result shown that all parameter analyzed was mnet with the standard <i>Peraturan Menteri Kesehatan No. 2 tahun 2023 tentang baku Mutu Air bersih</i> (Minister of Health Regulation No. 2 of 2023 concerning Clean Water Quality Standards).</li> <li>- Dated 29 march 2024, ID sample 18241503-23 – PT Citra Agro Kencana; water analysis parameter including physic (odor, color, TDS, turbidity, temperature), chemical (pH, NO<sub>3</sub>-N, NO<sub>2</sub>-N, Cr<sup>6+</sup>), metal (Fe, Mn), Microbiology (ECloi, Coliform total) – analysis result shown that all parameter analyzed was mnet with the standard <i>Peraturan Menteri Kesehatan No. 2 tahun 2023 tentang baku Mutu Air bersih</i> (Minister of Health Regulation No. 2 of 2023 concerning Clean Water Quality Standards).</li> </ul>	
7.8.2	<b>(C)</b> Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before replanting, in accordance with the "RSPO Manual on BMPs for the management and rehabilitation of riparian reserves" (April 2017) or Simplified Guide Management and Rehabilitation of Riparian Reserves (2018).	<p>PT CAK and PT BPEJ already has a map of water bodies documented in the Peta Hidrologi. Based on the hidrology maps, it is known that there are two (2) river in PT CAK namely Nyahing River and Kedang Pahu River. Company has determined the riparian as HCV area.</p> <p>PT CAK has conducted HCV assessment since March 2012 before performing land clearing and planting oil palm. According to HCV assessment there were identified riparian buffer: Riparian of Sungai</p>	Complied

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		<p>Nyahing and Sungai Penawang. Company has develop a programme to maintain the buffer zone including:</p> <ul style="list-style-type: none"> <li>– Riparian restoration with forest vegetation plant/tree.</li> <li>– Establish zone for zero chemical. No spraying and fertilizing along riparian zone.</li> <li>– Conserve natural vegetation in riparian zone</li> <li>– Restricted to conduct replanting palm oil in riparian area</li> </ul> <p>Surface water monitoring is carried out at the upstream and downstream locations of the Nyahing River and the upstream and downstream Kedang Pahu River every 6 months. Surface water quality monitoring is carried out based on PP RI Quality Standards No. 22 of 2021 concerning the Implementation of Environmental Protection and Management Appendix VIII Class II National Water Quality Standards.</p> <p>Environmental analysis for Semester 2/2023 was carried out on 28 November – 13 December 2023 by PT Global Quality Analytical (KAN LP-756-IDN Accreditation). The analysis results show that all test parameters (physics, inorganic chemistry, organic chemistry and microbiology) have met the environmental quality standards that have been determined.</p> <p>Test result report documents have been verified during the audit:</p> <ol style="list-style-type: none"> <li>a) Test Result Report Job Number 18236847</li> <li>b) Sample number 18236847-5, upstream Nyahing River, coordinate point: 115° 30' 43.561" E and 0° 28' 52.101" S</li> <li>c) Sample number 18236847-6, Kedang Pahu River upstream, coordinate point: 115° 36' 49.4221" E and 0° 30' 9.018" S</li> <li>d) Sample number 18236847-7, Kedang Pahu River downstream, coordinate point: 115° 37' 49.143" E and 0° 27' 46.776" S</li> </ol>	
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7.8.3	<p>Mill effluent is managed according to applicable regulations. The quality of mill effluent discharged, especially BOD (Biochemical Oxygen Demand) is monitored in accordance with applicable regulations.</p>	<p>The company has a Technical Approval Letter for Waste Water Utilization for Application to PT Citra Agro Kencana Land, Letter Number: 660.1/001/PERTEK-P4LH/VII/2022 dated July 12 2022, with the following details:</p> <ul style="list-style-type: none"> <li>IPAL last pool outlet: 00 28'26.1" S and 1150 85'43.6" E</li> <li>Waste water utilization point</li> </ul> <table> <tr> <th>Land Application Block</th> <th>Afd</th> <th>YoP</th> <th>Area (Ha)</th> <th>Land Use</th> </tr> <tr> <td>J13</td> <td>III</td> <td>2014</td> <td>12,07</td> <td>Study</td> </tr> <tr> <td>K19</td> <td>III</td> <td>2014</td> <td>1,63</td> <td>Study</td> </tr> <tr> <td>K20</td> <td>III</td> <td>2014</td> <td>7,67</td> <td>Study</td> </tr> <tr> <td>J14</td> <td>III</td> <td>2014</td> <td>10,44</td> <td>Study</td> </tr> <tr> <td>J15</td> <td>III</td> <td>2014</td> <td>9,08</td> <td>Study</td> </tr> <tr> <td>K13</td> <td>III</td> <td>2014</td> <td>3,82</td> <td>Study</td> </tr> <tr> <td>J18</td> <td>III</td> <td>2014</td> <td>9,39</td> <td>Study</td> </tr> <tr> <td>J15</td> <td>III</td> <td>2014</td> <td>5,41</td> <td>Control</td> </tr> <tr> <td>J16</td> <td>III</td> <td>2014</td> <td>1,89</td> <td>Control</td> </tr> <tr> <td>J14</td> <td>III</td> <td>2014</td> <td>4,76</td> <td>Control</td> </tr> <tr> <td>I20</td> <td>III</td> <td>2014</td> <td>7,58</td> <td>Application</td> </tr> <tr> <td>G19</td> <td>II</td> <td>2013</td> <td>29,24</td> <td>Application</td> </tr> </table>	Land Application Block	Afd	YoP	Area (Ha)	Land Use	J13	III	2014	12,07	Study	K19	III	2014	1,63	Study	K20	III	2014	7,67	Study	J14	III	2014	10,44	Study	J15	III	2014	9,08	Study	K13	III	2014	3,82	Study	J18	III	2014	9,39	Study	J15	III	2014	5,41	Control	J16	III	2014	1,89	Control	J14	III	2014	4,76	Control	I20	III	2014	7,58	Application	G19	II	2013	29,24	Application	Complied
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		G20	II	2014	27,13	Application	
		G21	II	2013	23,75	Application	
		I21	III	2014	4,09	Application	
		H19	III	2014	2,71	Application	
		K14	III	2015	6,48	Application	
		J16	III	2014	6,82	Application	
		K15	III	2014	15,35	Application	
		J17	III	2013	14,64	Application	
		J18	III	2013	0,52	Application	
		F19	II	2013	9,81	Application	
		E19	II	2013	17,84	Application	
		F20	II	2013	10,00	Application	
		F21	II	2013	15,50	Application	
		I19	III	2013	9,22	Application	
		E20	II	2013	3,89	Application	
PT CAK has monitored and analyzed waste water every month by an accredited environmental laboratory, PT Global Environment Laboratory (LP-1181-IDN). Waste water quality standards are based on KEPMEN-LH No. 29 of 2003, the parameters set as quality standards are pH 6 –							

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		<div>9 and maximum BOD 5000 mg/L. Example of analysis results for the last 12 months are :</div> <table><tr><th>Period</th><th>pH</th><th>BOD (mg/L)</th><th>Certificate No</th><th>Date</th></tr><tr><td>July 2023</td><td>7,15</td><td>950</td><td>1017A/LHU/AL/GEL/VII/2023</td><td>15-07-2023</td></tr><tr><td>August 2023</td><td>8,22</td><td>1.933</td><td>1192A/LHU/AL/GEL/VIII/2023</td><td>14-08-2023</td></tr><tr><td>September 2023</td><td>8.25</td><td>2.124</td><td>1361A/LHU/AL/GEL/IX/2023</td><td>18-09-2023</td></tr><tr><td>October 2023</td><td>8,13</td><td>2.045</td><td>1510A/LHU/AL/GEL/X/2023</td><td>14-10-2023</td></tr><tr><td>November 2023</td><td>8,12</td><td>1.874</td><td>1651A/LHU/AL/GEL/XI/2023</td><td>15-11-2023</td></tr><tr><td>December 2023</td><td>8,22</td><td>1.187</td><td>1827A/LHU/AL/GEL/X/2023</td><td>15-12-2023</td></tr><tr><td>January 2024</td><td>8,22</td><td>1.312</td><td>014A/LHUAL/GEL/I/2024</td><td>13-01-2024</td></tr><tr><td>February 2024</td><td>8,28</td><td>1.050</td><td>172A/LHUAL/GEL/II/2024</td><td>20-02-2024</td></tr><tr><td>March 2024</td><td>7,36</td><td>1.063</td><td>350A/LHU/AL/GEL/III/2024</td><td>16-03-2024</td></tr><tr><td>April 2024</td><td>8,20</td><td>1.062</td><td>521A/LHUAL/GEL/IV/2024</td><td>25-04-2024</td></tr><tr><td>May 2024</td><td>8,36</td><td>2.439</td><td>636A/LHUAL/GEL/V/2024</td><td>14-05-2024</td></tr><tr><td>June 2024</td><td>7,75</td><td>2.012</td><td>831A/LHUAL/GEL/VI/2024</td><td>15-06-2024</td></tr></table>	Period	pH	BOD (mg/L)	Certificate No	Date	July 2023	7,15	950	1017A/LHU/AL/GEL/VII/2023	15-07-2023	August 2023	8,22	1.933	1192A/LHU/AL/GEL/VIII/2023	14-08-2023	September 2023	8.25	2.124	1361A/LHU/AL/GEL/IX/2023	18-09-2023	October 2023	8,13	2.045	1510A/LHU/AL/GEL/X/2023	14-10-2023	November 2023	8,12	1.874	1651A/LHU/AL/GEL/XI/2023	15-11-2023	December 2023	8,22	1.187	1827A/LHU/AL/GEL/X/2023	15-12-2023	January 2024	8,22	1.312	014A/LHUAL/GEL/I/2024	13-01-2024	February 2024	8,28	1.050	172A/LHUAL/GEL/II/2024	20-02-2024	March 2024	7,36	1.063	350A/LHU/AL/GEL/III/2024	16-03-2024	April 2024	8,20	1.062	521A/LHUAL/GEL/IV/2024	25-04-2024	May 2024	8,36	2.439	636A/LHUAL/GEL/V/2024	14-05-2024	June 2024	7,75	2.012	831A/LHUAL/GEL/VI/2024	15-06-2024	
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7.8.4	Mill water use per tonne of FFB is monitored and recorded.	<div>Water use for factory processes has been monitored and records are available in the Factory Water Use Data form. PT CAK's Surface Water Permit is in accordance with Decree of the Minister of Public Works and Public Housing No. 977/KPTS/M/2021 dated 4 August 2021, valid for 5 years, concerning the Granting of Water Resources Business Permits for Palm Oil Industrial Businesses in the Nyahing River, Kutai Barat, East Kalimantan. The permitted water/discharge quota is 6.95 liters/second or 18,014 m3/month, collection schedule 24 hours/day for 30 days/month.</div>	Complied																																																																	

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		<p>Permit contents: submit reports regarding daily water collection data and monthly water quality test results periodically every 3 months to the Head of the Kalimantan IV Samarinda River Basin Office (point 8).  The company has paid surface water levies according to verified documents.</p> <p>Data on water use in Mill in 2023</p> <table> <tr> <th>Period</th><th>FFB Process (ton)</th><th>Water Process (m<sup>3</sup>)</th><th>Ratio (m<sup>3</sup>/ton TBS)</th></tr> <tr><td>January</td><td>24,381</td><td>17,293</td><td>0.71</td></tr> <tr><td>February</td><td>17,733</td><td>14,448</td><td>0.81</td></tr> <tr><td>March</td><td>22,720</td><td>18,411</td><td>0.81</td></tr> <tr><td>April</td><td>22,622</td><td>17,838</td><td>0.79</td></tr> <tr><td>May</td><td>27,577</td><td>25,527</td><td>0.93</td></tr> <tr><td>June</td><td>31,630</td><td>24,203</td><td>0.77</td></tr> <tr><td>July</td><td>30,939</td><td>32,882</td><td>1.06</td></tr> <tr><td>August</td><td>31,759</td><td>25,883</td><td>0.81</td></tr> <tr><td>September</td><td>33,177</td><td>32,882</td><td>0.99</td></tr> <tr><td>October</td><td>32,188</td><td>31,883</td><td>0.99</td></tr> <tr><td>November</td><td>33,745</td><td>32,998</td><td>0.98</td></tr> <tr><td>December</td><td>30,954</td><td>21,253</td><td>0.69</td></tr> <tr><td>Total</td><td>339,424</td><td>295,601</td><td>0.87</td></tr> </table> <p>Data on water use in Mill in 2024</p> <table> <tr> <th>Period</th><th>FFB Process</th><th>Water Process</th><th>Ratio</th></tr> </table>	Period	FFB Process (ton)	Water Process (m <sup>3</sup> )	Ratio (m <sup>3</sup> /ton TBS)	January	24,381	17,293	0.71	February	17,733	14,448	0.81	March	22,720	18,411	0.81	April	22,622	17,838	0.79	May	27,577	25,527	0.93	June	31,630	24,203	0.77	July	30,939	32,882	1.06	August	31,759	25,883	0.81	September	33,177	32,882	0.99	October	32,188	31,883	0.99	November	33,745	32,998	0.98	December	30,954	21,253	0.69	Total	339,424	295,601	0.87	Period	FFB Process	Water Process	Ratio	
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			(ton)	(m³)	(m³/ton TBS)	
		January	24,077	22,135	0.92	
		February	23,090	21,252	0.92	
		March	21,927	19,867	0.91	
		April	27,050	26,837	0.99	
		May	30,729	29,521	0.96	
		Total	126,873	119,612	0.94	
		Based on water usage data for 2023 and 2024, it is known that monthly water withdrawals for FFB and domestic processes are in accordance with the permits issued.				

Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised					
7.9.1	Plans to increase the efficiency of fossil fuel use and to optimize renewable energy are available, monitored and documented	To improving efficiency of the use of fossil fuels such monitoring on use of fossil fuels. Fossil fuel records was maintenance and the trends shown. Energy use records include accurate measurements of renewable energy use per ton of FFB processed. All the shell and fiber are consumed internally as boiler fuel. Fossil fuel usage is recorded for operational purpose, including the efficiency analysis.			Complied

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Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.																																																																																																																																																																																																															
7.10.1	(C) GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the PalmGHG calculator, and reported publicly.			There are no changes in procedure of GHG identification. PT CAK and PT BPEJ has established "SOP Mitigasi Gas Rumah Kaca "FR.CSM.GRK" Rev. 2, dated 26 December 2018". Identification of GHG emission has been conducted by Palm Oil Mill and Estate. emission			Complied																																																																																																																																																																																																								

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		<p>identified are covering: usage of anorganic fertilizer, pesticide, fossil fuel usage, and POME.</p> <p>Based on Significant pollution and GHG emission was identified, for estates comes from using of pesticides, action plan to reducing pesticide was made such as program of integrated pest control where minimize to use chemical/pesticides.</p> <p>The Certificate Holder has Strategic and Mitigation Plan to reduce GHG emission, in example as follow:</p> <p>1. Sector: Plantation operation.</p> <ul style="list-style-type: none"> <li>- Identification of Emission Sources: Land Clearing and Planting (Land Use Change).</li> <li>- Activities: Land Clearing.</li> <li>- Potential Mitigation Options: <ul style="list-style-type: none"> <li>• Adopted Zero Burning Land Clearing methods</li> <li>• No Land Clearing in areas that identified as HCV area</li> <li>• Keep the HCV area as Carbon Stock/sequestration</li> <li>• Periodically inspection and patrol to avoid HCV disturbance and land fire</li> </ul> </li> <li>✓ Activities: Fertilizing/Manuring</li> <li>✓ Potential Mitigation Options: <ul style="list-style-type: none"> <li>• Effective fertilizing based on dosages and recommendation from Agronomy Department</li> <li>• No Fertilizing on Rainy</li> <li>• No Fertilizing on Riparian Zone</li> <li>• Socialization to Worker the policy of Fertilizing in Company</li> </ul> </li> </ul> <p>The results of document verification and field visits, it is known that the company has made another efforts in reducing GHG emissions, such as:</p>	
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		<ul style="list-style-type: none"> <li>- Has installed a dust collector to catch dust or particles flying in the air and also has monitored the air quality carried out by conducting air quality testing and reported every semester contained in the UKL-UPL report.</li> <li>- The use of fiber and shells as a boiler fuel to minimize the fossil fuel usage.</li> <li>- Utilization of waste water for Land applications to minimize the methane emission.</li> <li>- Utilization of EFB for composting to minimize the anorganic/chemical fertilizer usage.</li> </ul> <p>PT CAK and PT BPEJ has conducted monitoring of emission, and then calculate it using RSPO PalmGHG Calculator Version 4. The monitoring and calculation covering estate, smallholder and mill operation. Emission reduction has achieved.</p> <p>There was available result of monitoring and calculation of pollutant and emission using Palm GHG Calculator.</p>	
7.10.2	<p><b>(C)</b> Since 2014, an estimate of carbon stocks in the proposed development area has been carried out along with potential sources of emissions that can occur directly as a result of the development and plans to minimize these emissions are prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p>	<p>There is no change from the previous assessment. HCS has been conducted for PT CAK and PT BPEJ cooperated with consultant Ata Marie Forestry Experts since March 2015 and finalized on August 2015.</p> <p>The area of BPEJ/CAK is 20,526 ha. The Area of Interest (AOI) for the HCS study is an area that has not been built covering an area of 13,262 ha.</p> <p>The potential HCS strata (BT and HK – Belukar Tua and Hutan alam kerapatan tinggi) cover an area of 6.864 ha or 51% of the AOI. The dominant strata that have the potential for HCS is BT. The HK strata in the BPEJ/CAK area were found to be very limited. The most extensive for non-HCS strata is SH (smallholders) covering 23% of the AOI.</p> <p>The results of the patch analysis show that:</p>	Complied

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		<ul style="list-style-type: none"> <li>- 4,802 ha (70%) of potential HCS forest area is recommended for conservation.</li> <li>- 1,518 ha Pre-RBA and RBA checks are required.</li> <li>- 544 ha found in patches smaller than 2 ha or core patch area 0 ha recommended for development.</li> </ul>	
7.10.3	<b>(C)</b> Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored.	<p>There is no change from the previous assessment. PT CAK and PT BPEJ has identify other significant pollutant identification results as per "SOP Mitigasi Gas Rumah Kaca "FR.CSM.GRK" Rev. 2, dated 26 December 2018" and the "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018.</p> <p>The Certificate Holder has implemented and monitored a plan to reduce pollutant and emission. Emission, particulate, and noise from boiler and generator are tested and monitored every six month. Records of all monitoring are kept and documented. According to record of emission and particulate monitoring shown that all parameter analysed were met with the threshold/standard. Sample seen for air emission analysis: LHU No. 02/LHU/LAB.U/II/2022 (PT CAK) and LHU No. 08/LHU/LAB.U/II/2022 (PT BPEJ). Laboratory analysis "Pusat penelitian Lingkungan Hidup dan Sumberdaya Alam Universitas Mulawarman".</p>	Complied
<b>Criteria 7.11:</b> Fire is not used for preparing land and is prevented in the managed area.			
7.11.1	<b>(C)</b> Land for new planting or replanting is not prepared by burning.	PT Citra Agro Kencana has establish SOP for Land Clearing MN.FR.COP.OPA-PLH revision 1 dated 1 June 2013 "Land Preparation". The SOP explains that land clearing is accompanied by a detailed master plan. The master plan is used as a basic part of plantation development planning, including determining the location of seedlings, planting area, infrastructure, housing "emplacement", mill location, and other uses along with the implementation time.	Complied

		<p>Land preparation using zero burning technique as stated in point 6.7.d "The company's commitment is to apply the zero burning method", namely land clearing of plantations without burning.</p> <p>The procedure has established a land clearing method that is adapted to the conditions of the area. Replanting has been done mechanically, consist of: falling tree, chipping by excavator, terracing by excavator, digging, road construction, trench construction, bridge construction and construction of culverts, planting LCC and planting oil palm.</p>	
7.11.2	The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification.	<p>New planting has been done mechanically, consist of: falling tree, chipping by excavator, terracing by excavator, digging, road construction, trench construction, bridge construction and construction of culverts, planting LCC and planting oil palm.</p> <p>Based on field visit to Citra Agro Kencana Estate during ASA1 confirmed that the land preparation is using mechanical method. No any open burning was noted for land preparation. It can also demonstrated in the agreement contract between company and subcontractor that all activity is performed manual and mechanically.</p> <p>PT Citra Agro Kencana has provide the facility of fire prevention and mitigation. In addition, company has formed the Fire Fighter organization structure and emergency response team. During filed visit to fire tools and equipment storage shown that there are sufficient facility has been provide for fire prevention and mitigation, among others:</p> <ol style="list-style-type: none"> <li>1. Fire pump (25 Hp): 4 unit Hose 2.5 inch: 3 roll Hose 1.5 inch: 24 roll Water tank: 6 unit Y Connector: 12 unit</li> <li>2. Fire pump (5 Hp): 4 unit</li> </ol>	Complied

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		<p>Hose 2.5 inch: 2 roll  Hose 1.5 inch: 5 roll  3. Nozzle 2.5 inch: 11 unit  4. First Aid Kit: 2 unit  5. Fire clothes: 23 pcs  6. Helm: 31 pcs  7. Safety glasses: 25 pcs  8. Mask: 24 pcs  9. Leather handgloves: 7 pcs  10. Ax two functions: 1 pcs  11. Fire beater: 6 pcs  12. Sharp rake: 6 unit  13. Chainsaw: 1 unit  14. Portabel water tank: 6 unit  15. Sword: 5 unit</p> <p>Fire Fighter organization structure and emergency response team participated in fire fighting training and fire fighting simulations which were held on 23 May 2023 at the plantation, office and palm oil mill locations. For 2024, the fire fighting simulation planned in August 2024.</p>	
7.11.3	The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures.	<p>The policy has communicated to all smallholder and local community to engages stakeholders in adjacent locations for fire prevention and control measures.</p> <p>Based on field visit to Citra Agro Kencana Estate &amp; BPEJ Estate confirmed that the land preparation is using mechanical method. No any open burning was noted for land preparation. It can also demonstrated in the agreement contract between company and subcontractor that all activity of replanting is performed manual and mechanically.</p>	Complied

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		If there are case of burning in plantation area or in boundary of the plantation, everyone can inform the case to Emergency Response Team or the most easier way is inform the security nearby.	
<b>Criteria 7.12:</b> Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.			
<b>PROCEDURAL NOTE for 7.12:</b> <p>The RSPO Principles and Criteria 2018 include new requirements to ensure the effective contribution of the RSPO in stopping deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Approach Guide into the revised standard.</p> <p>The RSPO ToC also encourages RSPO to commit to balancing between sustainable livelihoods and reducing poverty with the need to conserve, protect and improve the quality of ecosystems.</p> <p>High Forest Cover Countries (HFCC) are in dire need of economic opportunities that can help people choose their own path in carrying out development, while at the same time providing social and economic benefits and safeguards.</p> <p>Procedures will be developed that are adapted to support the development of sustainable palm oil by indigenous peoples and local communities who have legal or customary rights. The procedure will apply in certain HFCC countries and in the High Forest Cover Landscape (HFCL) within it.</p> <p>The development of this procedure will be guided by the No Deforestation Joint Steering Group (NDJSG) between the RSPO and HCSA members. In HFCC countries, RSPO will work with governments, communities and other stakeholders to develop this procedure through participatory processes at national and regional levels. The duration of this activity is specified in the Terms of Reference for NDJSG and is publicly available.</p>			
7.12.1	<p><b>(C)</b> Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCV or HCS forests.</p> <p>Historical analysis of Land Use Change Analysis (LUCA) is carried out before any new land clearing, in accordance with the RSPO LUCA Guidance document (see indicator 7.12.2).</p>	<p>PT CAK and PT BPEJ has conducted HCV assessment since March 2012 before conducted new planting on December 2012. This is not change from the previous assessment. HCV assessment has been registered in RSPO case register since the HCV assessment is non ALS and approved by RSPO.</p> <p>PT CAK and PT BPEJ has been planted since December 2012 – 2021.</p> <p>NPP verification has been conducted by Tuv Nord and NPP verification statement has been issued on 11 June 2012. RSPO NOTIFICATION OF PROPOSED NEW PLANTING has been made in 9<sup>th</sup> July 2012 and there is no comment from stakeholder and NPP has been Passed.</p>	Complied

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		<p>This notification shall be on the RSPO website for 30 days as required by the RSPO procedures for new plantings (<a href="http://www.rspo.org/?q=page/535">http://www.rspo.org/?q=page/535</a> ). It has also been posted on local on-site notice boards.</p> <p>Historical of land use change analysis are available as per HCV assessment report March 2012.</p>	
7.12.2	<p><b>(C)</b> HCV and HCS forests, and other conservation areas are identified as follows:</p> <p>7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p>	<p>During this audit ASA2 there is no change in the HCV assessment and no area expansion of PT CAK dan PT BPEJ.</p> <p>HCV assessment PT CAK and PT BPEJ has been conducted since March 2012 before conducted new planting on December 2012.</p> <p>Based on the identification results, there are areas identified as high conservation value areas with an area of 723.67 ha in PT CAK consisting of:</p> <ul style="list-style-type: none"> <li>- Nyahing River Border (Buffer 0 – 50 m)</li> <li>- Kedang Pahu River Border (buffer 0 – 50 m)</li> <li>- Ketimay Lake Border (Damai Sebrang)</li> <li>- Nyahing Lake 2 border (Muara Nyahing)</li> <li>- Nyahing Lake 3 border (Muara Nyahing)</li> <li>- Nyahing Lake 4 border (Muara Nyahing)</li> <li>- Nyahing Lake 5 (Muara Nyahing)</li> <li>- Nyahing Springs border (Muara Nyahing)</li> <li>- Luntuq Uway Springs border (Damai Sebrang)</li> <li>- Bengkirak Spring Border (mantar)</li> <li>- Muara Nyahing 1 &amp; Muara Nyahing 2 Public Graves</li> </ul> <p>The HCV area is identified based on the area of the location permit. After delineation and overlaying with the HGU map, the HCV area is <b>269.38</b> ha.</p>	Non-compliance

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		<p>HCV area identified in PT BPEJ was 676.65 ha consisting of:</p> <ul style="list-style-type: none"> <li>- Riparian of Nyuatan river (210.9 ha)</li> <li>- Riparian of Kedang pahu river (361.56 ha)</li> <li>- Riparian of Kelian lake (5.36 ha)</li> <li>- Riparian of Olo lake (10.94 ha)</li> <li>- Riparian of Wangkay lake (11.03 ha)</li> <li>- Riparian of Mongay lake (3.62 ha)</li> <li>- Riparian of Krokos lake (4.3 ha)</li> <li>- Riparian of Muntay lake (5.37 ha)</li> <li>- Riparian of Muntay 2 lake (6.26 ha)</li> <li>- Riparian of Engkoak lake (1.38 ha)</li> <li>- Riparian of melinau lake (7.58 ha)</li> <li>- Riparian of melinau 2 lake (5.18 ha)</li> <li>- Riparian of Nyahing lake (3.79 ha)</li> <li>- Riparian of Kelian spring (12.13 ha)</li> <li>- Riparian of Melake spring (10.71 ha)</li> <li>- Riparian of Lumpat dahuq spring (12.13 ha)</li> <li>- Riparian of Lumpat dahuq 2 spring (9.8 ha)</li> <li>- Kelian Public cemetery (0.2 ha)</li> <li>- Muara Bomboy public cemetery (0.2 ha)</li> <li>- Lumpat dahuq Public cemetery (0.2 ha)</li> </ul> <p>HCV area in Pt BPEJ after deliniated with HGU area was <b>95.09 ha</b>.</p> <p>HCS has been conducted for PT CAK and PT BPEJ cooperated with consultant Ata Marie Forestry Experts since March 2015 and finalized on August 2015.</p>	
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		<p>The area of BPEJ/CAK is 20,526 ha. The Area of Interest (AOI) for the HCS study is an area that has not been built covering an area of 13,262 ha.</p> <p>The potential HCS strata (BT and HK – Belukar Tua and Hutan alam kerapatan tinggi) cover an area of 6.864 ha or 51% of the AOI. The dominant strata that have the potential for HCS is BT. The HK strata in the BPEJ/CAK area were found to be very limited. The most extensive for non-HCS strata is SH (smallholders) covering 23% of the AOI.</p> <p>The results of the patch analysis show that:</p> <ul style="list-style-type: none"> <li>- 4,802 ha (70%) of potential HCS forest area is recommended for conservation.</li> <li>- 1,518 ha Pre-RBA and RBA checks are required.</li> <li>- 544 ha found in patches smaller than 2 ha or core patch area 0 ha recommended for development.</li> </ul> <p>Total HCS area after deliniated with HGU area in PT CAK was <b>3,945.25 ha</b> and in PT BPEJ was <b>1,780.30 ha</b>. HCV and HCS area has been mapped by company and determined as no go area which cannot be planted by company.</p>	
	<p>7.12.2 b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the latest HCSA Toolkit and HCV-HCSA Assessment Manual that is applicable at the time of the assessment. This includes stakeholder consultation and take into account wider landscape- level consideration.</p>	<p>HCV and HCS assessment has been conducted as above. HCV assessment since March 2012 before conducted new planting on December 2012 while HCS assessment conducted since March 2015 and finalized on August 2015. HCV assessment has been regisetered in RSPO case registered and approved by RSPO, since the HCV assessment is non ALS.</p> <p>HCV and HCS assessment has includes stakeholder consultation and take into account wider landscape- level consideration.</p> <p>Non conformity raised during audit:</p>	

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		<ul style="list-style-type: none"> <li>- During field verification to Block C31 Citra Agro Kencana Estate and documents verification, it was noted that there is a new planting conducted on 2023 in PT CAK 134.33 ha and 2024 7.52 ha.</li> <li>- During field verification to Block BPEJ Estate and documents verification, it was noted that there is a new planting conducted on 2023 in PT BPEJ 17.37 ha.</li> <li>- There is no Land Use Risk Identification carried out before land clearing conducted.</li> <li>- There is no evidence that HCS has been conducted on 2015 by Atta Marie has been submitted to HCSA and review by HCSA.</li> </ul>	
7.12.3	<b>(C)</b> In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.	According to HCV and HCS assessment there is no High Forest Cover Landscapes (HFCLs) within HFCCs identified. Therefore, this is not applicable.	Not Applicable
<b>PROCEDURAL NOTE for 7.12.3:</b> Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.			
7.12.4	<b>(C)</b> Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).	<p>During this audit ASA2 there is no change in conservation management plan (CMP) of PT CAK dan PT BPEJ. CMP is according to HCV assessment document.</p> <p>PT CAK and PT BPEJ has developed the conservation management plan as per "Rencana Pengelolaan dan Pemantauan HCV" PT Citra Agro Kencana and PT BPEJ, among others:</p> <ul style="list-style-type: none"> <li>- HCV area markings in the field according to the map identified, make prohibition/notice boards so that the community and workers do not carry out activities that damage the HCV area (eg No cutting down trees, hunting etc.)</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>- Prohibit to build roads, canals and other infrastructure in HCV area</li> <li>- Land clearing in the plantation area with a Zero burning system (without burning) to keep the HCV area from burning.</li> <li>- Apply fire risk control methods in HCV areas and land, including controlling weeds, setting up fire control towers and setting up fire control units, especially in fire prone areas.</li> <li>- For conflict prevention and mitigation, management unit implements BMP or cooperates with BKSDA (natural resource conservation center) or other authorized agencies and/or competent institutions in handling animals.</li> <li>- Maintaining water sources including inundation areas within the HCV or bordering the HCVs in the management unit that are important for animal life.</li> <li>- Carry out patrols in HCV areas. Create an SOP for HCV security in accordance with the organizational structure of the management unit.</li> <li>- Apply environmentally friendly cultivation methods in areas bordering HCV 4.1 areas (eg organic waste utilization, IPM application).</li> <li>- Preparation of SOP for HCV management and monitoring. Identification, Management and Monitoring of High Conservation Values (HCVs).</li> </ul> <p>Evidence of HCV management and monitoring plan can be demonstrated during audit and field visit. Report of HCV management and monitoring plan are documented in "Laporan Pengelolaan dan Pemantauan Area Nilai Konservasi Tinggi" PT Citra Agro Kencana and PT Borneo Persada Energy Jaya year 2023. Realisation of management and monitoring HCV are present in the report.</p>	
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7.12.5	Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.	<p>PT CAK and PT BPEJ does not reduce the community right. According to HCV assessment report there is an HCV area that provide the local communities needs such as rattan and fish in Kedang Pahu river, categorized as HCV 5. Company give the access to the community to fulfill their needs in HCV area.</p> <p>Some of the HCV area are belong to local community rights, company has made the land compensation based on FPIC approach, the HCV area are conserved by company and local community still can access the HCV area.</p>	Complied
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.	<p>PT CAK and PT BPEJ does not reduce the community right. According to HCV assessment report there is an HCV area that provide the local communities needs such as rattan and fish in Kedang Pahu river, categorized as HCV 5. Company give the access to the community to fulfill their needs in HCV area.</p> <p>Some of the HCV area are belong to local community rights, company has made the land compensation based on FPIC approach, the HCV area are conserved by company and local community still can access the HCV area.</p> <p>PT CAK and PT BPEJ has a program of socialization to employee and local community as per "Rencana Pengelolaan dan Pemantauan Areal NKT dan SKT 2023/2024". Socialization conduct annually. Sample seen of HCV &amp; HCS socialization including RTE species:</p> <ul style="list-style-type: none"> <li>- Socialization to all staff and management of PT CAK and PT BPEJ dated 6 June 2024</li> <li>- Socialization to local community Lumpat Dahuq village dated 29 June 2024 – attend by 11 participants (invitation has deliver to all local community)</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>- Socialization to local community Muara Nyahing village dated 1 July 2024 – attend by 11 participants (invitation has deliver to all local community)</li> </ul> <p>Socialization to all employee through master morning in each afdeling/division.</p> <p>Company also provides signboard regarding HCV protection and RTE species protection in the strategic place as a campaign to give awareness to the workers/people.</p> <p>Company also implemented appropriate sanction disciplinary measures to any individual working for the company who is found to capture, harm, collect or kill these species. Sanction and process based on UU No. 5 tahun 1990.</p> <p>During interview with sampled workers in Citra Agro Kencana Estate and Borneo Persada Energi Jaya Estate confirmed that they have understanding on RTE species, can explain the type of RTE species, prohibition of animal hunting and protect the RTE species.</p>	
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.	<p>HCV and HCS monitoring are available in in "Laporan Kegiatan Pengelolaan dan Pemantauan Flora dan Fauna di Areal HCV" PT Citra Agro Kencana &amp; PT BPEJ.</p> <p>HCV area and RTE species are monitor once a year and reported to BKSDA Kalimantan Timur. Latest report submitted to BKSDA Kalimantan timur on 2 February 2023. The management and monitoring result are review once a year, outcomes of this monitoring are fed back into the management plan.</p> <p>According to HCV management and monitoring report confirmed that there is no peatland conservation area; HCV area in the form of natural vegetation are well protected and no disturbance to the HCV area; there are found 5 species of animal in PT CAK are protected by national law: <i>Anthreptes singalensis</i>, <i>Tordirhampus chloris</i>, <i>Ictinaetus malayensis</i>, <i>Rhipidura javanica</i>, <i>Alcedo meinting</i>; 7 species in PT BPEJ are protected</p>	Complied

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		<p>by national law: <i>Hylobates muelleri</i>, <i>Anthreptes singalensis</i>, <i>Tordirhampus chloris</i>, <i>Ichthyophaga ichhyaetus</i>, <i>Anthraceros albirostris</i>, <i>Gacula religiosa</i>.</p> <p>Company has monitor regularly the HCV area and the biodiversity as reported in "Laporan Rencana Pengelolaan Dan Pemantauan Area Nilai Konservasi Tinggi Dan Stok Karbon Tinggi Realisasi Tahun 2023". Outcomes of this monitoring are fed back into the management plan. Report of management and monitoring of HCv, HCS and biodiversity also submit to Balai Konservasi Sumberdaya Alam Kalimantan Timur each year.</p>	
7.12.8	<p><b>(C)</b> Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p>	<p>PT CAK and PT BPEJ has been conducted HCV assessment before land clearing. HCV assessment since March 2012 before conducted new planting on December 2012 while HCS assessment conducted since March 2015 and finalized on August 2015. HCV assessment has been regisetered in RSPO case registered and approved by RSPO, since the HCV assessment is non ALS.</p> <p>NPP verification has been conducted by Tuv Nord and NPP verification statement has been issued on 11 June 2012. RSPO NOTIFICATION OF PROPOSED NEW PLANTING has been made in 9<sup>th</sup> July 2012 and there is no comment from stakeholder and NPP has been Passed.</p>	Complied

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#### Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2023** for **PT Citra Agro Kencana** and supply base was calculated using the PalmGHG Calculator version 4.0. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

The summary of the Net GHG emitted in **2023** for **PT Citra Agro Kencana** and supply base are as following:

Emission per product	tCO <sub>2</sub> e/tProduct
CPO	-0.23
PKO	-0.23

Extraction	%
OER	25.91
KER	4.12

Production	t/yr
FFB Process	339,429.11
CPO Produced	87943.43
PKO Produced	13973.23

Land Use	Ha
OP Planted Area	12631.19
OP Planted on peat	0.00
Conservation (forested)	7347.56
Conservation (non-forested)	0.00
<b>Total</b>	<b>12631.19</b>

#### Summary of Field Emission and Sink

	Own Crop*		Group		3 <sup>rd</sup> Party		Total	
	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB
<b>Emission</b>								
Land Conversion	69409.97	0.49	23829.87	0.31	0.00	0.00	93239.84	
CO <sub>2</sub> Emission from fertilizer	4415.83	0.03	1871.67	0.02	0.00	0.00	6287.49	
NO <sub>2</sub> Emission	4083.44	0.03	1760.19	0.02	0.00	0.00	5843.64	
Fuel Consumption	678.53	0.00	1168.22	0.02	0.00	0.00	1846.74	
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Sink</b>								
Crop Sequestration	-67651.43	-0.47	-36492.97	-0.48	0.00	0.00	-104144.40	
Conservation Sequestration	-38648.16	-0.27	-23940.51	-0.31	0.00	0.00	-62588.67	
<b>Total</b>	<b>-27711.82</b>	<b>-0.19</b>	<b>-31803.55</b>	<b>-0.41</b>	<b>-32061.41</b>	<b>0.00</b>	<b>-91576.78</b>	

\*Note: Includes both estates and smallholders

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#### Summary of Mill Emission and Credit

	tCO <sub>2</sub> e	tCO <sub>2</sub> e/tFFB
<b>Emission</b>		
POME	66533.85	0.20
Fuel Consumption	2034.98	0.01
Grid Electricity Utilization	0.00	0.00
<b>Credit</b>		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
<b>Total</b>	<b>68568.83</b>	<b>0.20</b>

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

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

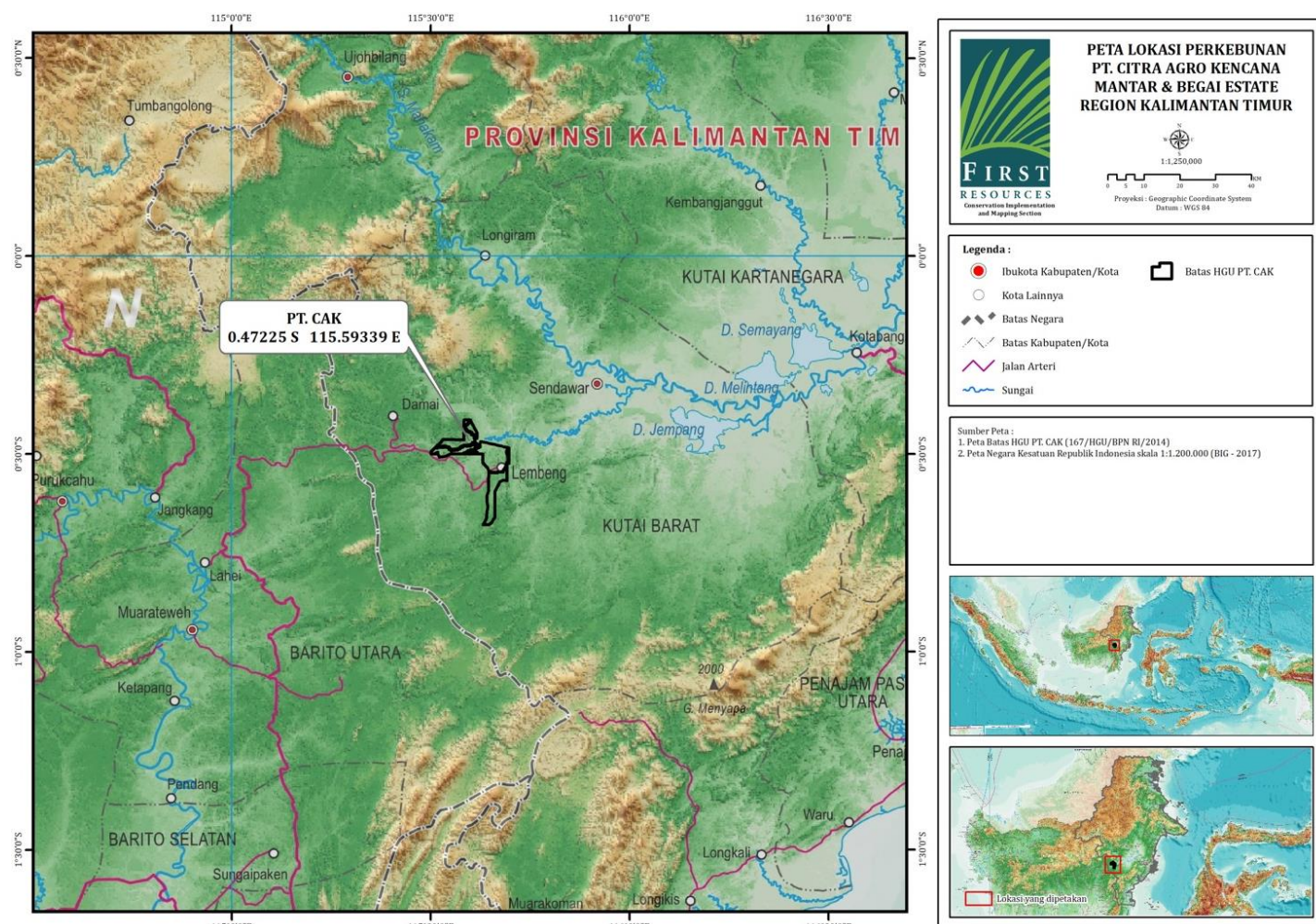
\*This mill has no kernel crusher operation.

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

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

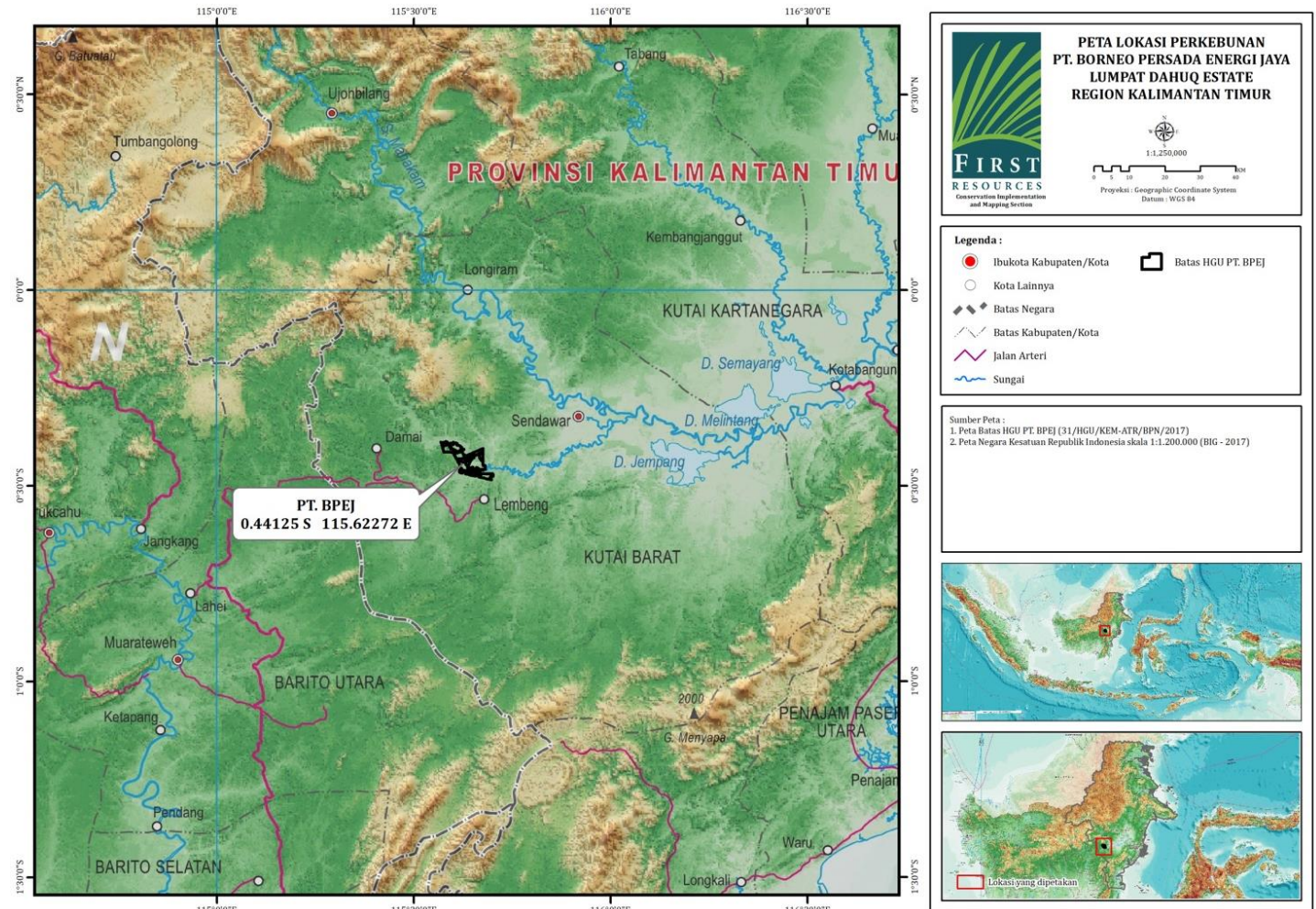
## Appendix C: Location Map of Certification Unit and Supply bases

PT Citra Agro Kencana



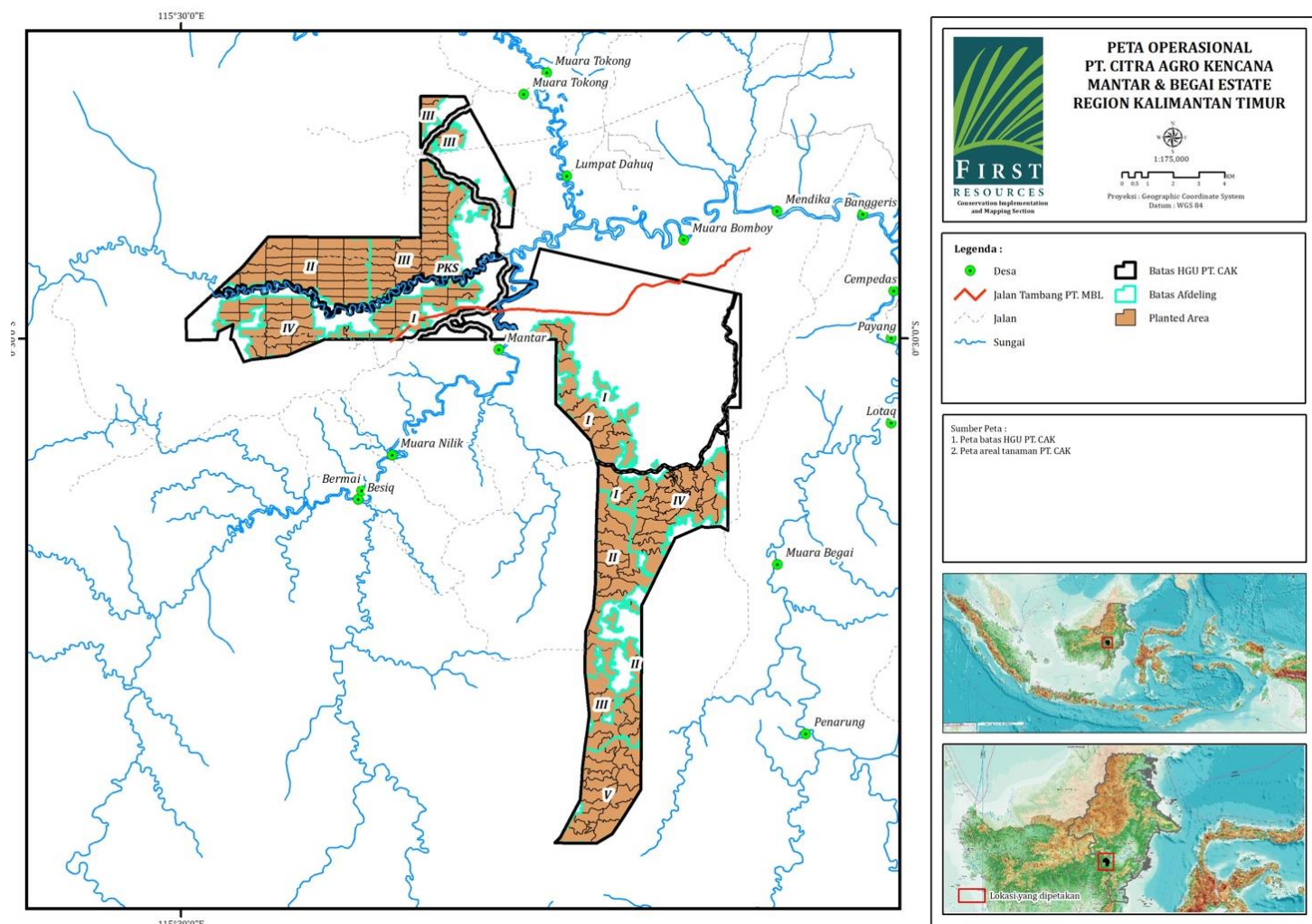
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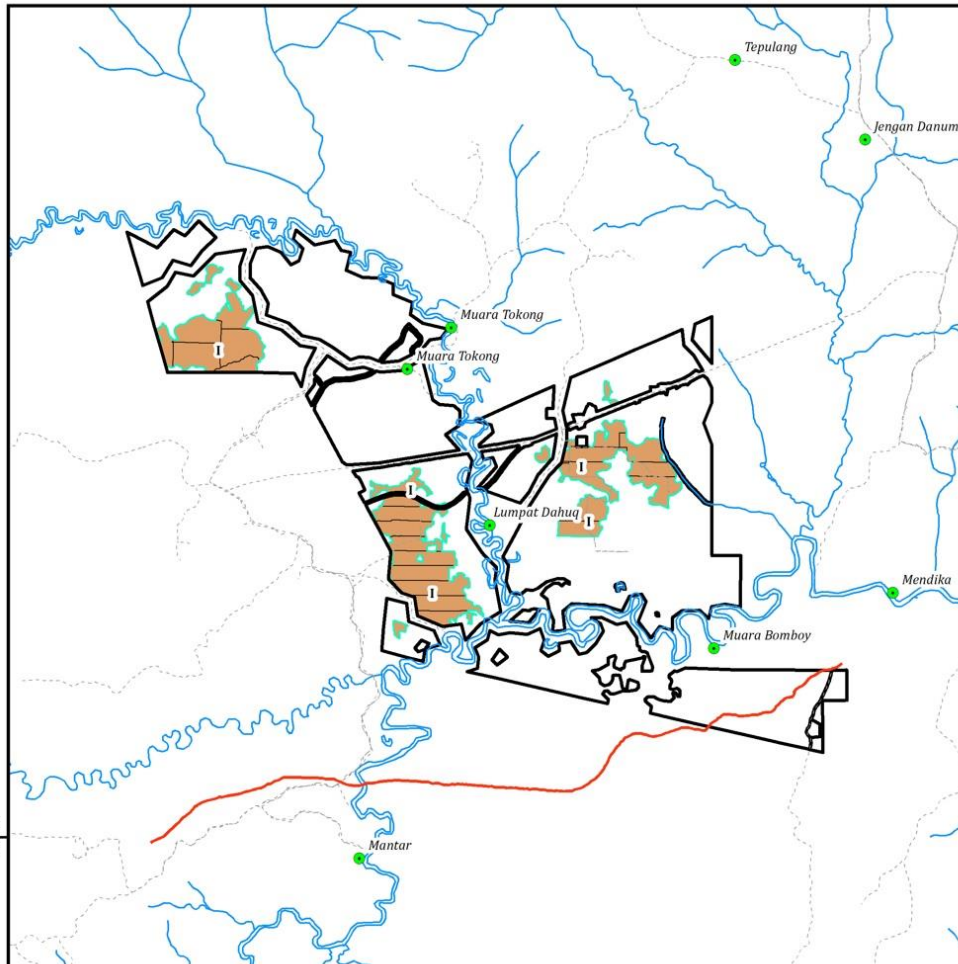
## Appendix D: Estate Field Map

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

Not Applicable

Sampling Group	Current Certification	Scope Extension	Other: <i>Please specify</i>
Risk Factor Applied	N/A	N/A	N/A
Justification of Risk Factor Applied			
Number of samples			
Remarks			

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

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#### 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