

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**☐ **Initial Assessment**☒ **Annual Surveillance Assessment (2)**☐ **Recertification Assessment** (Choose an item.)☐ **Extension of Scope****Client Company Name / Parent Company:
Koperasi Perkebunan Sawit Marga Indah**

Client Company / Parent Company Address:

Jalan Widjaya Kusuma, Desa Marga Mulya, Kecamatan Kongbeng, Kabupaten Kutai Timur, Sangata, Provinsi Kalimantan Timur, 75555, Indonesia

Certification Unit:

Koperasi Perkebunan Sawit Marga Indah

Location of Certification Unit:

Jalan Widjaya Kusuma, Desa Marga Mulya, Kecamatan Kongbeng, Kabupaten Kutai Timur, Sangatta, Provinsi Kalimantan Timur, 75555, Indonesia

Date of Final Report:

26/08/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	Koperasi Perkebunan Sawit Marga Indah		
RSPO Membership Number	1-0322-21-000-00	Membership Approval Date	8 June 2021
Address	Jalan Widjaya Kusuma, Desa Marga Mulya, Kecamatan Kongbeng, Kabupaten Kutai Timur, Sangatta, Provinsi Kalimantan Timur, 75555, Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Koperasi Perkebunan Sawit Marga Indah		
Location / Address	Jalan Widjaya Kusuma, Desa Marga Mulya, Kecamatan Kongbeng, Kabupaten Kutai Timur, Sangatta, Provinsi Kalimantan Timur, 75555, Indonesia		
Website	-		
Management Representative	Dedy Kurniawan	E-mail	koperasimargaindah@gmail.com
Telephone	+62 812-5318-2622	Facsimile	-

2. Certification Information			
Certificate Number	RSPO 760954	Certificate Start Date	28/06/2022
Date of First Certification	28/06/2022	Certificate Expiry Date	27/06/2027
Scope of Certification	Production of Sustainable Oil Palm Fresh Fruit Bunches of Independent Smallholders		
Visit Objectives	To conduct an annual assessment visit to ensure the elements of the proposed scope of registration and the requirements of the RSPO Independent Smallholder Standard, 6 November 2019 are effectively addressed by the organisation's management and to confirm the forward strategic plan.		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 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 2022 of the Independent Smallholder Standard 2019		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	-
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input checked="" type="checkbox"/> Milestone B <input type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Koperasi Perkebunan Sawit Marga Indah (161 smallholders)	Jalan Widjaya Kusuma, Desa Marga Mulya, Kecamatan Kongbeng, Kabupaten Kutai Timur, Sangatta, Provinsi Kalimantan Timur, 75555, Indonesia	1° 5' 20.91" N	116° 55' 14.61" 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
Koperasi Perkebunan Sawit Marga Indah (161 smallholders)	399.02	-	-	399.02	-
Total	399.02			399.02	

Note: In this audit ASA2, 6 members voluntarily withdrew from the certification scope with a total of 14 plots, reducing the certification area by 21.84 Ha and 2 member transferred ownership to an active member due to transfer of inheritance rights (died) (the number of smallholder members in the previous year audit (ASA 1) was 169 farmers, 282 plots, and 420.86 ha)

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Koperasi Perkebunan Sawit Marga Indah (161 smallholders)	-	86.14	312.88	-	399.02	-
Total (ha)	-	86.14	312.88	-	399.02	-

Note: Only Mature area is considered as production area

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (June 2023 – May 2024)	Actual (June 2023 – May 2024)		Forecast (June 2024 – May 2025)
		Previous license period	Current license period (June 2023 – May 2024)	
Koperasi Perkebunan Sawit Marga Indah (161 smallholders)	5,949.50	-	5,945.08	8,090.36
Total	5,949.50	5,945.08		8,090.36
Note: During period June – September 2023 cooperative was suspended				

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (June 2023 – May 2024)	Actual (June 2023 – May 2024))		Forecast (June 2024 – May 2025)
		Previous license period	Current license period (June 2023 – May 2024)	
-		-	-	
Total		-		
Note:				

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (June 2023 – May 2024)	Actual (June 2023 – May 2024))		Forecast (June 2024 – May 2025)
		Previous license period	Current license period (June 2023 – May 2024)	
-	-	-	-	-
Total	-	-		-
Note: There is no non certified FFB from outside supplier				

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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	-	-	-	-
TOTAL		-	-	-
Note:				

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (June 2023 – May 2024)	Actual (June 2023 – May 2024)		Forecast (June 2024 – May 2025)
	Previous license period	Current license period (June 2023 – May 2024)	
FFB	FFB		FFB
N/A	-	-	-
	TOTAL	-	
CPO (OER: %)	CPO (OER: %)		CPO (OER: %)
-	-	-	-
	TOTAL	-	
PK (KER: %)	PK (KER: %)		PK (KER: %)
-	-	-	-
	TOTAL	-	
Note:			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Nil	Nil	Nil
TOTAL			
Note:			

11. Summary of Actual Volume sold					
Current License period (June 2023 – May 2024)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	N/A	N/A	N/A	N/A	N/A
PK (MT)	N/A	N/A	N/A	N/A	N/A
Credits	N/A	N/A	N/A	N/A	N/A
Previous License period (N/A)					
CPO (MT)	N/A	N/A	N/A	N/A	N/A
PK (MT)	N/A	N/A	N/A	N/A	N/A
Credits	N/A	N/A	N/A	N/A	N/A
Note: Conventional is RSPO certified material but sold as non-RSPO.					

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

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

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

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

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (June 2023 – May 2024)			Actual (June 2023 – May 2024)			Forecast (June 2024 – May 2025)		
	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			5,949.50			5,945.08			8,090.36
IS-CSPO	-	-		-	-		-	-	
IS-CSPKO	-	-		-	-		-	-	
IS-CSPKE	-	-		-	-		-	-	
CSPK	-	-		-	-		-	-	

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
1	Jun-2023	-	-	-	-	-
2	Jul-2023	-	-	-	-	-
3	Aug-2023	-	-	-	-	-
4	Sep-2023	-	-	-	-	-
5	Oct-2023	867.56	173.51	43.38	19.52	23.86
6	Nov-2023	894.42	178.88	44.72	20.12	24.60
7	Dec-2023	773.16	154.63	38.66	17.40	21.26
8	Jan-2024	792.01	158.40	39.60	17.82	21.78
9	Feb-2024	649.11	129.82	32.46	14.60	17.85
10	Mar-2024	669.44	133.89	33.47	15.06	18.41
11	Apr-2024	614.27	122.85	30.71	13.82	16.89
12	May-2024	685.11	137.02	34.26	15.41	18.84
TOTAL		5945.08	1189.00	297.26	133.75	163.49
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 (June 2023 – May 2024)							
Credits				1,189	-	133	163
Physical	-	-	-				
Previous License period (N/A)							
Credits				-	-	-	-
Physical	-	-	-				

13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit							
No.	Buyers Name	PalmTrace Trading License Number	FFB Sold (MT)	Certified CPO Sold (MT/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
1	SC Johnson and Son, Inc	13292	-	-	-	30	-
2	S&B Foods Inc.	14000	-	-	-	103	-
3	ACT Commodities B.V.	13938	-	402	-	-	-
4	ACT Commodities B.V.	14282	-	787	-	-	-
5	ACT Commodities B.V.	13950	-	-	-	-	163
TOTAL			-	1,189	-	133	163
Note:							

Section 2: Assessment Process

Certification Body:

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

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

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **3 – 6 June 2024**. The audit programme is included as Section 2.3.

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

The Critical NC close out on-site assessment was conducted on **13-14 August 2024**. The audit programs are included in Section 2.3.

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

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

Meetings were held with stakeholders to seek their views on the performance of the 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 (ASA 1)	Year 3 (ASA 2)	Year 4 ASA 3)	Year 5 (ASA 4)
Koperasi Perkebunan Sawit Marga Indah	V	V	V	V	V
Kelompok Tani Budi Makarti		V			
Kelompok Tani Karya Mukti		V			
Kelompok Tani Marga Kencana			V		
Kelompok Tani Suka Makmur			V		
Kelompok Tani Mawar Sari				V	
Kelompok Tani Tunas Harapan				V	
Kelompok Tani Melati Hijau					V
Kelompok Tani Tani Jaya					V

Tentative Date of Next Visit: May 1, 2025 - May 5, 2025

Total Number of Mandays: 9

2.2 BSI Assessment Team

Name	Role	Competency
Sansan Suhendar	Team Leader	<p>Education: Hold a Bachelor Degree in Forest Product Technology from Forest faculty – Bogor Agricultural University (IPB)</p> <p>Work Experience: 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 & ISPO Lead Auditor at PT. TUV Rheinland Indonesia and RSPO & ISPO Lead Auditor at PT. BSI - current.</p> <p>Training attended:</p>

		<p>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 training, HACCP training, General OHS Expert training and RSPO Lead Auditor Standard 2018 Refreshment Training (2023).</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input checked="" type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Nanang Rusmana	Team Member	<p>Education: Holds a Bachelor Degree of Forestry, Bogor Agricultural University (IPB)</p> <p>Work Experience: 5 years working experience in palm oil industry as SHE Assistant at PT. Astra Agro Lestari Tbk. 3 years working experience in mining industry as Environment Coordinator and SHE Coordinator with PT. Kapuas Prima Coal Group. 6 years working experience as RSPO/ISPO auditor</p> <p>Training attended: Completed ISO 9001:2015 Lead Auditor Course, ISPO Auditor Course, ISO 14001:2015 Lead Auditor Course, ISO 45001:2018 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO Supply Chain Certification Lead Auditor Course, SMK3 Auditor Course, HCV Assessor Course, General OHS Expert Course, SMETA Requirements training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input checked="" type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Naila Karima	Team Member	<p>Education: Bachelor of Public Health majoring in Occupational Safety and Health, Faculty of Public Health, University of Indonesia.</p> <p>Work Experience: 10 years of work experience as an auditor since 2012 with RSPO and ISPO schemes.</p> <p>Training attended: Passed the ISPO Lead Auditor training, RSPO Lead Auditor, ISO 9001 Lead Auditor, ISO 14001 Lead Auditor, OHSAS 18001 Lead Auditor, SA8000, and BNSP Competency Certification for K3 Personnel.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p>

		Aspect covered in this audit: <input checked="" type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)
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Accompanying Persons:

Name	Role
Eko Purwanto	Qualifying Reviewer

2.3 Assessment Plan

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

Date	Time	Subjects	SS	NR	NK
Monday <i>Senin</i> 03/06/2024	08.00 – 09.00	Opening Meeting <i>Rapat Pembukaan</i> - Presentation by Kopereasi Perkebunan Sawit Marga Indah <i>Presentasi/overview dari Koperasi Perkebunan Sawit Marga Indah</i> - Presentation by BSI Indonesia <i>Presentasi dari BSI Indonesia terkait rencana kegiatan audit</i>	√	√	√
	09.00 – 12.00	Document Review <i>Kajian dokumen audit</i> - Principle 1: Optimize productivity, efficiency, positive impacts and resilience <i>Prinsip 1. Optimalisasi produksi, efisiensi, dampak positif dan ketahanan.</i> - Principle 2: Ensure legality, respect for land rights and community wellbeing <i>Prinsip 2. Memastikan legalitas, menghormati hak-hak lahan dan kesejahteraan komunitas</i> - Principle 3: Respect human rights, including worker's rights and conditions <i>Prinsip 3. Menghormati hak asasi manusia, termasuk hak-hak dan ketentuan/perjanjian pekerja</i> - Principle 4: Protect, conserve and enhance ecosystems and the environment <i>Prinsip 4. Melindungi, melestarikan, dan memperkaya ekosistem dan lingkungan</i> - Internal Control System (ICS) requirements for Smallholder Groups <i>Persyaratan Sistem Kendali Internal untuk grup pekebun</i>	√	√	√
	12.00 – 14.00	Break <i>Istirahat</i>	√	√	√

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Date	Time	Subjects	SS	NR	NK
Tuesday <i>Selasa</i> , 04/06/2024	14.00 – 16.30	Stakeholder consultation to: <i>Konsultasi stakeholder ke:</i> - Regency government (Plantation Agency, Environmental Agency, Cooperative Agency if applicable, Agrarian/Land Agency) <i>Pemerintahan Kabupaten (Dinas Perkebunan, Dinas Koperasi jika berkaitan, Dinas Lingkungan Hidup, Kantor Pertanahan)</i> - Local community, Village Head, local NGO and previous land-owner (if any). <i>Konsultasi dengan pemangku kepentingan Komunitas lokal: Kepala Desa, LSM lokal, dan pemilik lahan sebelumnya (jika ada)</i>	√	√	√
	16.30 – 17.00	Wash up meeting and Reporting <i>Penyampaian progress audit dan penyusunan laporan</i>	√	√	√
	08.00 – 12.00	Field Observation to 16 farmers <i>Observasi lapangan ke 16 sampel pekebun</i> <i>Note (medium risk): Total sample of farmer: = $\sqrt{164 \times 2} = 13 \times 1.2 = 16$ samples of farmer</i> Field observation and interview with farmers and workers concerning the role of Group Manager and ICS team, best management practices, occupational health and safety, worker welfare, HCV, environmental management, continual improvement, etc. <i>Observasi lapangan dan interview dengan pekebun serta pekerja terkait peran Group Manager dan Tim ICS, pengelolaan kebun, K3, ketenagakerjaan, pengelolaan lingkungan dan kawasan konservasi, perbaikan berkelanjutan, dll.</i>	√	√	√
	12.00 – 14.00	Break <i>Istirahat</i>	√	√	√
	14.00 – 16.30	Field Observation continued <i>Observasi lapangan lanjutan</i>	√	√	√
	16.30 – 17.00	Wash up meeting and Reporting <i>Penyampaian progress audit dan penyusunan laporan</i>	√	√	√

Date	Time	Subjects	SS	NR	NK
Wednesday <i>Rabu</i> , 05/06/2024	08.00 – 12.00	Document Review <i>Kajian dokumen audit</i> <ul style="list-style-type: none"> Principle 1: Optimize productivity, efficiency, positive impacts and resilience <i>Prinsip 1. Optimalisasi produksi, efisiensi, dampak positif dan ketahanan.</i> Principle 2: Ensure legality, respect for land rights and community wellbeing <i>Prinsip 2. Memastikan legalitas, menghormati hak-hak lahan dan kesejahteraan komunitas</i> Principle 3: Respect human rights, including worker's rights and conditions <i>Prinsip 3. Menghormati hak asasi manusia, termasuk hak-hak dan ketentuan/perjanjian pekerja</i> Principle 4: Protect, conserve and enhance ecosystems and the environment <i>Prinsip 4. Melindungi, melestarikan, dan memperkaya ekosistem dan lingkungan</i> Internal Control System (ICS) requirements for Smallholder Groups <i>Persyaratan Sistem Kendali Internal untuk grup pekebun</i> 	√	√	√
	12.00 – 14.00	Break <i>Istirahat</i>	√	√	√
	14.00 – 16.00	Continue the document review <i>Melanjutkan kajian dokumen audit</i>	√	√	√
	16.00 – 17.00	Closing Meeting <i>Rapat Penutupan</i> Presentation of audit result <i>Penyampaian hasil audit dari Tim Auditor</i>	√	√	√
Thursday <i>Kamis</i> , 06/06/2023	08.00 – 12.00	Reporting	√	√	√

Assessment Plan for NCR Close Out

Date	Time	Subjects	Naila
Monday <i>Senin</i> , 12/08/2024	04.45 – 08.20	Flight Jakarta to Berau (Batik Air ID6430) <i>Penerbangan Jakarta ke Berau (Batik Air ID6430)</i>	√
	09.00 – 16.00	Travelling from Berau to Koperasi Perkebunan Marga Indah <i>Perjalanan dari Berau ke Koperasi Perkebunan Marga Indah</i>	√
Tuesday <i>Selasa</i> , 13/08/2024	08.00 – 09.00	Opening Meeting <i>Rapat Pembukaan</i> <ul style="list-style-type: none"> Presentation by BSI Indonesia <i>Presentasi dari BSI Indonesia terkait rencana kegiatan audit</i> Confirmation CAP, requirements, document access permission and clarifying audit plan <i>Konfirmasi rencana perbaikan, persyaratan, izin akses dokumen dan klarifikasi rencana audit Review</i> 	√

Date	Time	Subjects	Naila
	09.00 – 12.00	Document Review and Site observation related to NC – RSPO ISH 2019 INA NI 2022 <i>Dokumen dan Observasi Lapangan terkait Ketidaksesuaian – RSPO ISH 2019 INA NI 2022</i> <ul style="list-style-type: none"> Criteria 1.2 MS B Criteria 1.3 MS B Criteria 2.1 MS A Criteria 2.2 E, MS A & MS B Criteria 3.5 MS B Criteria 4.6 MS B 	✓
	12.00 – 14.00	Break <i>Istirahat</i>	✓
	14.00 – 17.00	Document Review and Site observation related to NC – RSPO ISH 2019 INA NI 2022 <i>Dokumen dan Observasi Lapangan terkait Ketidaksesuaian – RSPO ISH 2019 INA NI 2022</i> <ul style="list-style-type: none"> A.1.3 E, MS A & MS B B.1.1 MS B D.3.1 E 	✓
Wednesday <i>Rabu</i> , 14/08/2024	08.00 – 11.00	Continue document review, discussion if there any outstanding issues, reporting <i>Melanjutkan kajian dokumen audit, diskusi jika masih terdapat isu lain, penyusunan laporan</i>	✓
	11.00 – 12.00	Closing Meeting <i>Rapat Penutupan</i> Presentation of NCR Close Out Report <i>Penyampaian Laporan Pemenuhan Ketidaksesuaian dari Tim Auditor</i>	✓

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Not applicable as this is group certification for independent smallholders.	Not Applicable
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	Not applicable as this is group certification for independent smallholders.	Not Applicable
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available.	Not applicable as this is group certification for independent smallholders.	Not Applicable

If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.		
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Not applicable as this is group certification for independent smallholders.	Not Applicable
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Not applicable as this is group certification for independent smallholders.	Not Applicable
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	Not applicable as this is group certification for independent smallholders.	Not Applicable
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	Not applicable as this is group certification for independent smallholders.	Not Applicable
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	Not applicable as this is group certification for independent smallholders.	Not Applicable
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	Not applicable as this is group certification for independent smallholders.	Not Applicable
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8. <i>Note:</i>	Not applicable as this is group certification for independent smallholders.	Not Applicable
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	Not applicable as this is group certification for independent smallholders.	Not Applicable
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	Not applicable as this is group certification for independent smallholders.	Not Applicable
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	Not applicable as this is group certification for independent smallholders.	Not Applicable
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	Not applicable as this is group certification for independent smallholders.	Not Applicable

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Have there been any stakeholder (including NGO) consultation conducted?	Not applicable as this is group certification for independent smallholders.	Not Applicable
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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.	Koperasi Perkebunan Sawit Marga Indah is an independent smallholder, and does not receive FFB from outgrower.	Not Applicable

Approved Time Bound Plan

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

3.3 Details of Nonconformities

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

During this Assessment there were 9 (nine) Critical nonconformities raised. The Koperasi Perkebunan Sawit Marga Indah 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 (not applicable for RSPO ISH standard/audit). 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 #	2499918-202406-M1	Issued Date	06/06/2024
Due Date	05/09/2024	Closure Date	14/08/2024
Indicator & Category (Critical / Minor)	1.2 MS-B (critical)		
Statement of Nonconformity:	Insufficient evidence that smallholders have maintain records of production and transaction data of all FFB sales.		
Requirement Reference:	Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sales.		
Objective Evidence:	Based on the results of the field visits to the sample farmers were found to be as follows: - Smallholder members number MI.089, MI.212, MI.199 and MI.232 stated that they never recorded their FFB production and sales.		
Corrections:	<p>Group managers make to group farmer visits to provide understanding or dissemination as well as provide guidebooks to smallholders regarding recording farm activities (logbooks) so that growers record all farm activities such as harvesting, pruning and other chemical activities in accordance with the RSPO P&C for both self-managed farms and paid or done by someone else.</p> <p>Verification 13 to 14 August 2024 Smallholder's Guidebook of Koperasi Perkebunan Sawit Marga Indah was prepared by the ICS team as a guide, one of which is regarding recording harvest results from certified plantations. Minutes of the ICS team provided Smallholder's Guidebook, for example to member of MI.089, MI.212, MI.199 and MI.232 on 12, 20 and 27 July 2024 Independent Oil Palm Farmers Activity Book (Oil Palm Farm Logbooks) of Koperasi Perkebunan Sawit Marga Indah. The activity book contains information: smallholder data, training/dissemination checklist that has been attended, PPE, labor and HCV area (if any), harvest activities, manuring activities, chemist activities, activity costs, FFB yields and smallholder's gross income, training records, handling of conflicts of land owner, identification of protected flora/fauna, notes of guests or internal assessors. Land owners of MI.089, MI.212, MI.199 and MI.232 can show FFB production records in the form of notes and Oil Palm Farm Logbooks for harvesting activities.</p> <p>- MI.089 (2 plot) period of July 2024 with FFB 4078 kg, July 2024 with FFB 3763 kg, and August 2024 with FFB (1st harvesting rotation) 1961 kg.</p>		

	<p>- MI.199 (2 plot) period of July 2024 with FFB 3885 kg, July 2024 with FFB 3970 kg, and August 2024 with FFB (1st harvesting rotation) 1548 kg.</p> <p>- MI.212 (2 plot) period of July 2024 with FFB 3545 kg, July 2024 with FFB 3160 kg, and August 2024 with FFB (1st harvesting rotation) 1326 kg.</p> <p>- MI.232 (2 plot) period of July 2024 with FFB 2816 kg, July 2024 with FFB 3223 kg, and August 2024 with FFB (1st harvesting rotation) 1658 kg.</p>
Root Cause Analysis:	Group Manager has provided independent oil palm farmer activity books (Oil Palm Farm Logbooks) to the smallholders, but the smallholders have not consistently recorded production and other farm activities in the book. Current production records are from FFB weighing results notes.
Corrective Actions:	<ul style="list-style-type: none"> • ICS and Farmers Groups monitor production data every month. • Conduct regular field schools. • Installation of signboard in the form of instruction and prohibition in the strategic area. • Create a statement of commitment to continuous improvement regarding the results of internal and external audit findings. <p>Verification 13 to 14 August 2024</p> <p>Minutes of the dissemination of the guidebook to smallholder was carried out during field schools, for example at the Kelompok Tani Jaya on 12 July 2024, and dissemination was also carried out via the WhatsApp Group of Farmers' Group. Minutes of the Installation of signboard in the form of instruction to recording harvest results from certified plantations, for example in the Kelompok Tani Jaya land area on 13 July 2024. Statement of Commitment to Continuous Improvement signed by smallholder member on 10 June 2024.</p>
Assessment Conclusion:	Unit of certification has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.

Non-conformity			
NCR Ref #	2499918-202406-M2	Issued Date	06/06/2024
Due Date	05/09/2024	Closure Date	14/08/2024
Indicator & Category (Critical / Minor)	1.3 MS-B (critical) This is Recurring Critical NC		
Statement of Nonconformity:	Insufficient evidence that smallholders have implemented GAP consistently.		
Requirement Reference:	Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.		
Objective Evidence:	Based on the results of the field visit to the sampled farmers were found to be as follows: <ul style="list-style-type: none"> - Smallholder member number MI.017, submitted a harvest rotation of 14 days, the last harvest was carried out on 17 May 2024, and at the time of the audit no harvest had been carried out, and there were already several palms ready for harvest with many loose fruits on the circle. - Smallholder member number MI.0232, submitted that the harvesting rotation is more than 14 days, and the palms are ready to harvest with many loose fruits on the circle. 		

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	<ul style="list-style-type: none"> - Smallholder members number M1.082 and M1.212, there are leftover fruits and loose fruits that have not been collected from the previous harvest. - Smallholder members number MI.089 and MI.082 there are still many woody trees and overgrown palms. - Smallholder member number MI.030 loose fruits were not cited, harvest was conducted on 2 June 2024. - Smallholder members number MI.006 and MI.199 no spraying and fertilisation activities in the last one-year period
Corrections:	<p>Group managers carry out re-dissemination by visiting member homes or to Farmer Groups and providing understanding as well as providing smallholder's guidebooks to regarding the implementation of GAP according to RSPO P&C.</p> <p>Verification 13 to 14 August 2024 The ICS team documentation provides smallholder's guidebooks, for example to MI.017, MI.232, MI.030, MI.082, MI.212, MI.089, MI.082, MI.006 (changed ownership to MI.050 because buying and selling), MI.199 and MI.232 on 12, 20 and 27 July 2024 Results of document review, field visits and interviews with farmers:</p> <ul style="list-style-type: none"> - MI.017, harvest will be carried out on 05 July, 19 July, and 03 August 2024 - MI.232, harvest will be carried out on 3 June, 16 June, 5 July, 20 July, and 5 August 2024. - MI.030, the last harvest was carried out on 02 August 2024 and field observations (on 13 August 2024) showed that there were no remaining FFB and loose fruit that had not been collected, from interviews with smallholder it was stated that the next harvest rotation was scheduled for 16 August 2024. - MI.082 and MI.212, the results of the field visit did not contain any remaining FFB or loose fruit that had not been collected. - MI.089 and MI.082, overgrown palm is removed manually and woody trees are peeled off the bark and sprayed with chemicals to facilitate the weathering process. - MI.006 (due to the land has been sold, the ownership has changed to MI.050) and MI.199 had spraying activities carried out in July 2024 using the active ingredient glyphosate, and Urea fertilization activities in July 2024.
Root Cause Analysis:	<p>Dissemination regarding GAP has been carried out to smallholder, but those who carry out the application on the land are workers recruited by the smallholder themselves and are not permanent. Apart from that, smallholder do not carry out routine monitoring of the farm because they have completely entrusted them to the workers as a result of which the condition of the farm is less supervised.</p>
Corrective Actions:	<ul style="list-style-type: none"> - ICS and Farmers Groups monitor the condition of farm areas every month. - Conduct regular field schools. - Installation of signboard in the form of instruction and prohibition in the strategic area. - Create a statement of commitment to continuous improvement regarding the results of internal and external audit findings. <p>Verification 13 to 14 August 2024 Minutes of the dissemination of the guidebook to smallholder was carried out during field schools, for example at the Kelompok Tani Jaya on 12 July 2024, and dissemination was also carried out via the WhatsApp Group of Farmers' Group. Minutes of the Installation of signboard in the form of instruction to recording harvest results from certified plantations, for example in the Kelompok Tani Jaya</p>

	land area on 13 July 2024. Statement of Commitment to Continuous Improvement signed by smallholder member on 10 June 2024.
Assessment Conclusion:	Unit of certification has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.

Non-conformity			
NCR Ref #	2499918-202406-M3	Issued Date	06/06/2024
Due Date	05/09/2024	Closure Date	14/08/2024
Indicator & Category (Critical / Minor)	2.1 MS-A (critical)		
Statement of Nonconformity:	Smallholders can't demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right.		
Requirement Reference:	Smallholders can demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right.		
Objective Evidence:	<p>Based on the results of verifying the legality of smallholder land ownership documents, several things are known, including:</p> <p>Smallholder member number MI.089 has 2 plots of 1 Ha each, with legal rights:</p> <ul style="list-style-type: none"> - Land Ownership Certificate No.16.03.24.05.1.00400, on behalf of Mr KLD dated 18 March 1992 with an area of 10,000 m2. - Land Ownership Certificate No. 16.03.24.1.00401, on behalf of Mr MHT, dated 18 March 1992 with an area of 10,000 m2. <p>However, it has not been possible to show the Land Ownership Certificate (second certificate) in accordance with the current landowner for the SHM which is still in the name of Mr MHT.</p> <p>Smallholder member number MI.133 has 3 plots with areas of 2 Ha, 1 Ha and 0.96 Ha, with legal rights shown:</p> <ul style="list-style-type: none"> - Land Ownership Certificate No. 16.03.24.05.1.00570, on behalf of Mr STR, dated 30 March 1992 with an area of 20,000 m2 - Land Ownership Certificate No. 16.03.24.05.1.00409, on behalf of Mr STR, dated 30 March 1992 covering an area of 20,000 m2 - Land Ownership Certificate No. 16.03.24.05.1.00243, on behalf of Mr SRS, dated 19 August 1992 covering an area of 20,000m2 (Land Ownership Certificate in accordance with the current landowner has not yet been produced for the SHM still under the name of Mr SRS) - Land Ownership Certificate No. 16.09.08.02.1.00405, on behalf of Mrs RMH, dated 18 March 1992 covering an area of 20,000m2 (no Land Ownership Certificate can be shown in accordance with the current landowner for the SHM still under the name of Mrs RMH) <p>It has not been possible to explain the legal or ownership of the land in accordance with the plots registered by the certification member.</p>		

	<p>Smallholder member number MI.212 has 2 plots of 1 Ha and 2 Ha respectively, with legal title shown:</p> <ul style="list-style-type: none"> - Land Ownership Certificate No. 553, on behalf of Mr. MRM, dated 18 March 1992 covering an area of 10,000 m2 - Land Ownership Certificate No. 612, on behalf of Mr. MRM, dated 30 March 1992, area 20,000 m2. <p>There is no explanation for the deletion of the name on the SHM from someone else's name to Mr MRM name, so legal rights need to be re-validated.</p> <p>Smallholder member number MI.022 has 2 plots of 1 Ha each in plot numbers 056 and 057, with legal Land Ownership Certificate No. 16.03.24.05.1.00924, on behalf of Mr JKS, dated 19 June 1995 with an area of 20,000m2. Land Ownership Certificate No. 145/2002/216/HM/IX/2021 dated 9 November 2021 states that Mr. KSR (Smallholder member number MI.022) really owns (right of ownership) a plot of land measuring 10,000 m2 land certificate in the name of Mr JKS with Certificate Number: 16.03.24.05.1.00924 (which has been sold to the name mentioned above) located in Marga Mulya Village. From the verification, it was found that there were differences between the SHM and the Certificate of Ownership, in terms of area and number of plots. In addition, based on an interview with the landowner, it was stated that the land owned was originally a right replacement from WTI because the land was used for a road, but the ownership status was unclear (the SHM was still in someone else's name and the location was not in accordance with the SHM). Since September 2023, the land ownership status has been returned to WTI because the landowner has received replacement land in Plasma SP4 with legal ownership status in the name of the landowner. So that the plot that is currently unknown ownership, and still waiting for a decision from WTI.</p> <p>Smallholder member number MI.006 1 plot (2 Ha), from the results of interviews and field visits it is known that the current ownership is Mr SRS (sale and purchase in January 2023), but there is no proof of sale or legal land ownership rights.</p>
Corrections:	<p>The ICS team completes documents regarding the legality of land ownership for smallholders according to the plots owned by smallholders.</p> <p>Verification 13 to 14 August 2024</p> <p>Kuldi (MI.089) Certificate of Ownership No. 16.03.24.1.00401, Mukhayat, dated 18 March 1992 area 10,000m2. It can be shown that the Certificate of Ownership Number 175/2022/070/MM/VII/2024 dated 26 July 2024 was issued by the Head of Marga Mulya Village, which explains that in the name of Kuldi it is true that he owns a plot of land measuring 10,000m2 with SHM still in the name of Mukhayat.</p> <p>Sutrisno (MI.133) - Certificate of Ownership No. 16.09.08.02.1.00405, Ramlah, dated 18 March 1992 area 20,000m2. It can be seen that the Certificate of Ownership Number 145/2002/298/HM/XI/2021 dated 9 September 2021 was issued by the Head of Marga Mulya Village, which explains that Sutrisno owned the land through a sale and purchase process.</p>

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	<p>- Certificate of Ownership No. 16.03.24.05.1.00243, Soroso, dated 19 August 1992, area 20,000m2, based on the results of the review, it was discovered that this area was not included in the certification in the name of Mr. Sutrisno.</p> <p>Masrom (MI.212) Can be shown:</p> <ul style="list-style-type: none"> - Certificate of Ownership Number 175/2022/071/MM/VII/2024 dated 26 July 2024 issued by the Head of Marga Mulya Village, which explains that in the name of Masrom it is true that he owns a plot of land measuring 10,000m2 with SHM No. 553 in the name of Pakelan. - Certificate of Ownership Number 175/2022/072/MM/VII/2024 dated 26 July 2024 issued by the Head of Marga Mulya Village, which explains that in the name of Masrom it is true that he owns a plot of land measuring 20,000m2 with SHM No. 612 in the name of Aing Neuk. <p>Kasturi (MI.022)</p> <p>RSPO Certification Membership Resignation Letter in the name of Kasturi (MI.022) with a land area of 1 Ha, stating that he was resigning from RSPO certification membership on the grounds that the land was sold to PT Wahau Tutung Investindo. The letter was signed on 4 July 2024.</p> <p>Rusmiati (MI.006)</p> <p>Sale and Purchase Agreement Letter between Rusmiati and Sunarso dated 2 January 2023, a plot of land covering an area of 2 Ha (Ownership Certificate Number No.16.03.24.05.1.00933, Marto Utomo, dated 19 June 1995 for 20,000m2). The Sale and Purchase Agreement was signed by both parties, and acknowledged by the head of RT 012, Dusun I, and the Head of Marga Mulya Village.</p> <p>Certificate of Land Transfer from Rusmiati to Sunarso dated 02 January 2023, signed by both parties, and acknowledged by the Head of RT 012, Dusun I, and the Head of Marga Mulya Village.</p> <p>Land Certificate Number 593.2/001/HM/MM/I/2023 dated 2 January 2023, explains that in the name of Sunarso he really owns land with Certificate of Ownership Number No. 16.03.24.05.1.00933, Marto Utomo, 20,000m2, from the sale and purchase process. No Dispute Statement dated 2 January 2023, signed by the witnesses and acknowledged by the Head of RT 012, Dusun I, and the Head of Marga Mulya Village.</p>
Root Cause Analysis:	<p>Smallholder member when carrying out the process of buying and selling their land, do not process the sale and purchase documents due to the smallholder's ignorance or understanding of the importance of sale and purchase documents such as receipts, land certificates and other documents.</p>
Corrective Actions:	<p>Group manager will review all documents regarding the legality of the certification member's land whose legality is not yet in accordance with the current land owner and will carry out the processing in stages with the local village government. Conduct regular dissemination of SOP Keluar Masuk Anggota Sertifikasi to smallholders regarding the legality requirements for land ownership of smallholders in accordance with the plots owned by smallholders.</p> <p>Verification 13 to 14 August 2024</p> <p>Minutes of Dissemination No. 07/ICS.KPSMI.VI.2024 dated 10 June 2024, a dissemination activity was carried out on the SOP Keluar Masuk Anggota Sertifikasi which was attended by smallholder members and Farmers Groups (sample</p>

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	smallholders, for example MI.089, MI.133, MI.212, and MI. 006 (due to the land has been sold, the ownership has changed to MI.050).
Assessment Conclusion:	Unit of certification has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.

Non-conformity			
NCR Ref #	2499918-202406-M4	Issued Date	06/06/2024
Due Date	05/09/2024	Closure Date	14/08/2024
Indicator & Category (Critical / Minor)	2.2 E, MS-A, MS-B (critical)		
Statement of Nonconformity:	Smallholders have not completely signed the smallholders statement containing information about the history of their land acquisition and clearing.		
Requirement Reference:	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).		
Objective Evidence:	<p>Based on the verification results of the Disclosure Form of Land Tenure History and Land Conflict of the sampled farmers, the following was found:</p> <ul style="list-style-type: none"> Smallholder member number MI.006, Land Disclosure Form section 3 and 6 have no date and signature different from the ID card, no date on the signatures of the GM, Head of Cooperative and Village Head. Smallholder member number MI.017, Land Disclosure Form signed by Mr SRS (his son) but proof of inheritance/land management rights and data update cannot be presented. Smallholder member number MI.199, Land Disclosure Form signed by farmers in section 3 and section 6 are different. Smallholder member number MI.122, Land Disclosure Form in section 3 has no farmer signature and date. Smallholder member number MI.212, Signature on formulir is different from that on ID card. Smallholder member number MI.232, Land Disclosure Form section 3 has no farmer signature and date. 		
Corrections:	<p>- Group manager makes a power of attorney/appointment letter to smallholder member who are elderly or sick, with the management of their farm handed over to their family.</p> <p>- Group manager updates data and reviews members' certification documents.</p> <p>Verification 13 to 14 August 2024 Based on the document review it is known:</p> <ul style="list-style-type: none"> MI.006 (due to the land has been sold, the ownership has changed to MI.050) Land Disclosure Form has been completed in the date and signature section. MI.017, Land Disclosure Form signed by Suroso (his son) with evidence of a Statement of Palm Oil Plantation Management dated 12 July 2024 stating that on behalf of Suroso (as the heir of Mr. Harjo Suprpto) he was properly managing the land belonging to the late Mr. Harjo Suprpto (MI.017). MI.199, Land Disclosure Form in section 3 and section 6 is appropriate. 		

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	<ul style="list-style-type: none"> - MI.122, Land Disclosure Form in section 3 includes the farmer's signature and date. - MI.212, the signature on the form is appropriate. - MI.232, Land Disclosure Form in section 3 has been completed with the farmer's signature and date.
Root Cause Analysis:	When the ICS team verified the Land Disclosure Form documents and the signing was done on behalf of the family without being supported by a power of attorney/appointment letter.
Corrective Actions:	<p>Group manager reviews the completeness of the statement and land disclosure documents for all member smallholders.</p> <p>Verification 13 to 14 Aug 2024 Based on an interview with the Group Manager, it was stated that an evaluation had been carried out for smallholder members who had changed ownership due to buying and selling, inheritance rights or were given authority to their family because the smallholder were elderly or sick.</p>
Assessment Conclusion:	Unit of certification has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.

Non-conformity			
NCR Ref #	2499918-202406-M5	Issued Date	06/06/2024
Due Date	05/09/2024	Closure Date	14/08/2024
Indicator & Category (Critical / Minor)	3.5 MS B (Critical) This is Recurring Critical NC		
Statement of Nonconformity:	Koperasi Perkebunan Sawit Marga Indah has not been able to prove that harvest workers have been equipped with minimum personal protective equipment.		
Requirement Reference:	Workers, including smallholder family members, have access to safe working conditions and amenities that include: <ul style="list-style-type: none"> • Safe and adequate housing, where applicable, • Access to basic first aid supplies • Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work. • Adequate drinking water • Access to toilets 		
Objective Evidence:	Based on the results of the field visit, several things were found including: <ul style="list-style-type: none"> - During the field visit to MI.089 (plot 270), who was represented by his son Mr JNL, he was also working on harvesting, but he was seen not using any PPE (helmet or boots). - During a field visit to MI.082 (plot 215), a harvester was seen harvesting without a helmet. (a.n NRK). This is not in accordance with the SOP related to risk control and accident mitigation number SOP/MI/018 which states that harvesting work must use PPE in the form of helmets and boots.		

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Corrections:	<p>The group manager carries out dissemination and provides smallholder's guidebooks and workers regarding the use of PPE in all farm activities and risk control and work accident mitigation.</p> <p>Verification 13 to 14 August 2024</p> <p>Smallholder's Guidebook of Koperasi Perkebunan Sawit Marga Indah was prepared by the ICS team as a guide to understanding good plantation practices according to RSPO and ISPO standards. The guide explains, for example, recommendations for using PPE, controlling risks, and mitigating work accidents. Minutes of the ICS team provided Smallholder's Guidebook, for example to member of MI.089, MI.082, MI.212, MI.199 and MI.232 on 12, 20 and 27 July 2024.</p> <p>Based on the results of field visits to MI.089 (plot 270) and MI.082 (plot 215), it is known that there is no work in these areas, however, based on interviews with workers who are the son of MI.089 member, it was stated that PPE (helmets and safety boots) have been provided. by the Koperasi Perkebunan Sawit Marga Indah, it was also stated that the ICS team had conveyed information about the importance of using PPE when working.</p>
Root Cause Analysis:	<p>Smallholder members have not consistently implemented OHS and used PPE. Previously, the Group Manager had procured PPE in the form of helmets, safety boots and aprons, first aid kits which were distributed directly to smallholder and heads of farmer groups. Furthermore, the Group Manager has carried out dissemination regarding PPE and OHS in field school activities. From the results of the internal audit, information from smallholder and workers is that the use of PPE, helmets, if worn for too long, causes dizziness, and the use of boots results in limited movement, sweaty or heavy feet and abrasions.</p>
Corrective Actions:	<ul style="list-style-type: none"> • ICS and Farmers Groups monitor production data every month. • Conduct regular field schools. • Installation of signboard in the form of instruction and prohibition in the strategic area. • Create a statement of commitment to continuous improvement regarding the results of internal and external audit findings. <p>Verification 13 to 14 August 2024</p> <p>Minutes of the dissemination of the guidebook to smallholder was carried out during field schools, for example at the Kelompok Tani Jaya on 12 July 2024, and dissemination was also carried out via the WhatsApp Group of Farmers' Group. Minutes of the Installation of signboard use of PPE, for example in the Kelompok Tani Jaya land area on 13 July 2024. Statement of Commitment to Continuous Improvement signed by smallholder member on 10 June 2024.</p>
Assessment Conclusion:	<p>Unit of certification has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.</p>

Non-conformity			
NCR Ref #	2499918-202406-M6	Issued Date	06/06/2024
Due Date	05/09/2024	Closure Date	14/08/2024
Indicator & Category (Critical / Minor)	4.6 MS-B (Critical) This is Recurring Critical NC		

Statement of Nonconformity:	There are still smallholders who manage waste/hazardous waste by burning and irresponsibly.
Requirement Reference:	Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authorities.
Objective Evidence:	<p>Based on the results of field visits and interviews with the sampled farmers, it is known as follows:</p> <ul style="list-style-type: none"> On plot MI.017, there are used pesticide packaging and used fertiliser sacks that are discarded on the land. Landowners MI.030 and MI.006 said that used pesticide packaging and used fertiliser sacks are destroyed by burning. Landowners MI.133 and MI.232 said that used pesticide packaging was brought and still kept in their houses. Workers in MI.212 said that used pesticide packaging is disposed of in the field.
Corrections:	<p>Group manager made another instruction letter regarding hazardous waste management and dissemination it to smallholder members.</p> <p>Group manager coordinates with the farmer group as the person in charge of the field to coordinate with the smallholder who have not handed over the used fertilizer and pesticide packaging to immediately hand it over to the group manager. The used pesticide and fertilizer packaging is stored in the hazardous waste Warehouse in Koperasi.</p> <p>Verification 13-14 August 2024</p> <p>Letter of Instruction issued by the Group Manager on 15 July 2024 which was conveyed to smallholders via WhatsApp media and to Farmer Groups. Instruction for used pesticide and fertilizer containers to be collected in the hazardous waste warehouse with compensation of IDR. 5,000/bottle/sack for farmers who submit waste to the Hazardous Waste Warehouse, with a collection deadline of 29 July 2024.</p> <p>Assignment Letter No. 01/KOP.MI/MM/VII/2024 dated 29 June 2024 in the name of Jamal Sodikin, Chairman of the Kelompok Tani Jaya, to coordinate hazardous waste from smallholder member and deposit it into the hazardous waste warehouse. The Hazardous Waste Storage Logbook dated 15 July 2024 included 8 sacks of used fertilizer and 3 used pesticide packaging as waste, and on 27 July 2024 the waste included 3 sacks of used fertilizer and 1 used pesticide packaging. Field observations on land MI.017, MI.030, MI.006 (due to the land has been sold, the ownership has changed to MI.050), MI.133, MI.232 and MI.212 found no traces of pesticide packaging thrown onto the land, and interviews with smallholder were understand the prohibition on dumping waste on land and burning it, waste must be handed over to the cooperative and stored in the hazardous waste warehouse.</p> <p>Minutes of Handover of Hazardous Waste dated 13 August 2024 from Suroso (inheritance rights MI.017) handing over 2 bottles of used pesticide packaging to the Hazardous Waste Warehouse.</p>
Root Cause Analysis:	Group manager has conducted dissemination to smallholder member about hazardous waste management procedures, however, due to lack of supervision, smallholder are still found who have not implemented responsible waste management. Furthermore, according to information from the smallholder, there

	has been no time to deposit the used fertilizer and pesticide containers to be stored in the hazardous waste warehouse.
Corrective Actions:	<p>Group Manager creates a guide for smallholder regarding hazardous waste management and dissemination it to smallholder, installs signboards and makes a statement of commitment to continuous improvement.</p> <p>Verification 13 to 14 August 2024 Smallholder's Guidebook of Koperasi Perkebunan Sawit Marga Indah was prepared by the ICS team as a guide, one of which is regarding prohibition on throwing and burning trash and hazardous waste. Minutes of Dissemination No. 07/ICS.KPSMI.VI.2024 dated 10 June 2024, dissemination activities regarding hazardous waste management were carried out which were attended by Farmer Groups and smallholder members (sample smallholder member, for example MI.017, MI.030, MI.006 (due to the land has been sold, the ownership has changed to MI.050), MI.133, MI.232 and MI.212). Minutes of the installation of a signboard prohibiting dumping and burning of trash and hazardous waste on the land of members of the Kelompok Tani Jaya on 13 July 2024. Statement of Commitment to Continuous Improvement signed by smallholder member on 10 June 2024.</p>
Assessment Conclusion:	Unit of certification has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.

Non-conformity			
NCR Ref #	2499918-202406-M7	Issued Date	06/06/2024
Due Date	05/09/2024	Closure Date	14/08/2024
Indicator & Category (Critical / Minor)	A.1.3 Eligibility, MS-A, MS-B (Critical)		
Statement of Nonconformity:	Insufficient evidence of consistent application of membership requirements.		
Requirement Reference:	The group has membership requirements.		
Objective Evidence:	<p>The Cooperative has SOP for Member Exit and Entry of Cooperative Certification (SOP/MI/005, Rev. 00, 30 January 2021) stated as follows:</p> <ul style="list-style-type: none"> - Point 1 members who leave voluntarily, they need to fulfil the following procedures: <ul style="list-style-type: none"> a. Make a written statement of exit b. Submit the letter to the Cooperative Management c. Must settle all obligations to the organisation such as debts and receivables d. If there are assets or savings in the Cooperative, the management is obliged to return them to the person concerned e. Cooperative management conveys the consequences of members who leave such as losing their rights or organisations - Point 4 members who leave due to sale and purchase or transfer of rights 		

	<p>a. Report the sale and purchase process or the transfer of rights to the Cooperative Board</p> <p>b. Must settle all obligations to the organisation such as debts and credits.</p> <p>c. If there are assets or savings in the Cooperative, the management is obliged to return them to the person concerned.</p> <p>d. The management of the Cooperative processes the matter, and also conveys the processes of transferring their rights to the organisation.</p> <p>- Point 6 (a) Every member who dies is declared out with proof of death certificate.</p> <p>- Point 7 (d) If a member dies and there is a legal heir who wants to continue his membership, data renewal is carried out at the Cooperative.</p> <p>Based on document verification of sample farmers:</p> <ul style="list-style-type: none"> Landowners MI.017 has 2 plots (2 Ha and 0.9 Ha), from the results of interviews and field visits it is known that the landowner has passed away, and currently the management is carried out by Mr SRS (his son), but there is no evidence of inheritance rights / control of land management and data updates at the Cooperative. Landowners MI.071 has 1 plot (2 Ha), from the results of interviews and field visits it is known that the landowner has passed away, proof of inheritance rights / control of land management and data updates cannot be shown. Landowners MI.006 1 has plot (2 Ha), from the results of interviews and field visits it is known that the current ownership is Mr SRS (sale and purchase in January 2023), but there is no proof of sale and purchase or land ownership rights and data updates at the Cooperative. <p>During the ASA-2 audit, the ICS Manager said that there were 5 farmers with 12 plots (19.84 Ha) who withdrew from the cooperative certification, however, they could not show the complete documents as stipulated in the SOP for Entry and Exit of Cooperative Certification Members.</p>
Corrections:	<p>Group manager will write to smallholder who wish to leave the certification membership either due to the buying and selling process or the transfer of inheritance process or resign voluntarily so that the certification smallholder member immediately complete their rights and obligations to the group manager or cooperative.</p> <p>Verification 13 to 14 August 2024</p> <p>MI.017 Death Certificate No. 108/SKR/MM/VII/2024 which states that Harjo Suprpto (MI.017) died on 7 December 2021. Palm Oil Plantation Management Statement dated 12 July 2024 stating that on behalf of Suroso (as the heir of Mr. Harjo Suprpto) he was properly managing the land belonging to the late Mr. Harjo Suprpto (MI.017).</p>

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	<p>RSPO Certification Membership Application Letter in the name of Suroso dated 14 August 2024, to replace MI.017 (Harjo Suprpto) membership.</p> <p>MI.071 Death Certificate No. 109/SKR/MM/VII/2024 which stated that Muhaimin (MI.071) had died on 29 April 2023. Palm Oil Plantation Management Statement Letter dated 12 July 2024 stating that on behalf of Jamal Sodikin (as Mr Muhaimin's heir) he was properly managing the land belonging to the late Mr Muhaimin (MI.071). RSPO Certification Membership Application Letter in the name of Jamal Sodikin dated 14 August 2024, to replace MI.071 (Muhaimin) membership.</p> <p>MI.006 Decree Number 016/S.Kep/ICS/MI/VI/2024 issued by the Chairman of the Cooperative regarding Termination of RSPO Certification Membership in the name of Rusmiati (MI.006) effective July 5 2024.</p> <p>5 smallholder members Decree Number 011/S.Kep/ICS/MI/VII/2024 dated 05 July 2024 terminated the RSPO certification membership in the name of Siti Alfiah (MI.126); Sumiati (MI.128); Suroso (MI.131); Sutikno (MI.132), Siswoyo Pandoyo (MI.246) starting from 19 July 2024, with a total of 12 plots and an area of 19.84 Ha.</p>
Root Cause Analysis:	Smallholder member have not consistently read the regulations made by the group manager in their entirety even though they have previously been explained by the group manager during certification registration. Next, the group manager will wait 7 working days after the letter is sent, if within that time the smallholder does not receive information or confirmation from the cooperative, the cooperative will issue a decision letter in the form of dismissal to the member.
Corrective Actions:	<p>Group Manager will evaluate the SOP and suitability of documents related to the entry/exit of certification members, dissemination and understanding to the smallholder members.</p> <p>Verification 13 to 14 August 2024 Based on the evaluation carried out by the Group Manager with reference to the SOP Keluar Masuk Anggota Sertifikasi Koperasi (SOP/MI/005, Rev. 00, 30 January 2021). Has shown a decree was issued for the dismissal of 5 members (who resigned), MI.006 (due to the land has been sold to MI.050), MI.022 (because the land has been returned to PT WTI).</p>
Assessment Conclusion:	Unit of certification has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.

Non-conformity			
NCR Ref #	2499918-202406-M8	Issued Date	06/06/2024
Due Date	05/09/2024	Closure Date	14/08/2024
Indicator & Category (Critical / Minor)	B 1.1 MS B (Critical) This is Recurring Critical NC		

Statement of Nonconformity:	Insufficient evidence that the internal audit findings are resolved.
Requirement Reference:	The ICS is implemented, and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.
Objective Evidence:	<p>The cooperative conducted an internal audit in August 2023 - November 2023 on 169 Farmers (all Farmers) which was reflected in the FY 2024 Internal Audit Report made on 3 March 2024. The internal audit stated that there were 13 non-conformance findings, all of which were subjected to root cause analysis, correction and corrective action with the final closure of the non-conformance findings on 26 February 2024. These non-conformity findings include:</p> <ol style="list-style-type: none"> 1. Harvesters and sprayers have not used PPE. 2. Farmers are still doing blanket spray. 3. Farmers still do not have labour protection insurance to address certain socio-economic risks due to employment. 4. Farmersss have yet to collect used herbicide bottles from field activities at farmer groups/cooperatives. 5. There are still loose fruits in some farmers' plots. 6. Farmers still burn hazardous waste in the fields. 7. Procedures for recording member production (what members need to record and whenmembers need to record and submit records to ICS. <p>However, based on the request for closing documents from the internal audit, the cooperative could only show evidence of socialisation during the 'sekolah lapang', while other documents such as evidence of registration for BPJS Ketenagakerjaan, evidence of collection of used herbicide bottles to the cooperative, and evidence of recording production and maintenance activities by smallholders could not be shown.</p> <p>In addition, the findings of non-conformities stated in the results of the closed internal audit, actually, based on the results of field visits to some of the sampled smallholders, the findings of these non-conformities were still found again during the field visits, such as:</p> <ol style="list-style-type: none"> 1. There are still fruit stays and loose fruits that have not been collected. 2. Smallholders stated that used herbicide containers are still kept at home and some stated that they are disposed of in the field and have not handed them over to the cooperative. 3. Harvesters still do not use PPE when harvesting 4. Smallholders still do not record the results of production and maintenance 5. Smallholders still burn used hazardous waste. <p>In addition, based on the internal audit form, several things were found including:</p> <ul style="list-style-type: none"> • Smallholder member number MI.017, the landowner has passed away, the internal audit was signed by Mr SRS (his son) on 23 September (no year

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	<p>written) but proof of inheritance / land management rights and data updates cannot be shown.</p> <ul style="list-style-type: none"> • Smallholder member number MI.071, landowner deceased, Internal Audit no date and no information on internal audit team decision, but landowner signature. • Smallholder member number MI.006, Internal Audit dated 2 September (no year) and the signature is still on behalf of the landowner but different from the ID card. The results of interviews and field visits found that the land ownership has changed to Sunarso, but there is no proof of sale and purchase or land ownership rights and data updates at the Cooperative. • Smallholder member number MI.082, Internal Audit no date information. • Smallholder member number MI.133, Internal Audit no date and no information on internal audit team decision. <p>Smallholder member number MI.232, Internal Audit no date and no information of internal audit team decision.</p>
Corrections:	<p>Group manager will immediately close the findings on 13 internal audit findings and 9 external audit findings.</p> <p>Verification 13 to 14 August 2024 The Group Manager shows the Work Plan for BPJS Ketenagakerjaan Registration for the period June – August 2024 with the number being registered in stages (priority for member who are also workers) namely 20 people with a detailed cost of Rp. 201,600/person and funding source from RSPO Premium.</p> <p>The Hazardous Waste Storage Logbook dated 15 July 2024 included 8 sacks of used fertilizer and 3 used pesticide packaging as waste, and on 27 July 2024 the waste included 3 sacks of used fertilizer and 1 used pesticide packaging. Recording production and maintenance activities, for example MI.199 recording production for the period June 2024 with a quantity of FFB of 3885 kg, July 2024 with a quantity of FFB of 3970 kg, and August 2024 with a quantity of FFB (1st Rotation Harvest) of 1548 kg. Recording of spraying activities in July 2024 using the active ingredient glyphosate, and Urea fertilization activities in July 2024.</p>
Root Cause Analysis:	<p>Group managers have not been fully consistent in implementing internal audit SOPs from the results of group manager evaluations, some ICS members have not fully carried out work according to standards.</p>
Corrective Actions:	<p>The group manager will carry out regular evaluations of internal audit reports and carry out continuous improvements. The group manager will also carry out training for the internal control system regarding organizational and institutional strengthening.</p> <p>Verification 13 to 14 August 2024 Group Manager has prepared a work plan to fulfil findings related to BPJS Ketenagakerjaan. The Group Manager has prepared a refreshment training schedule for ICS to increase competency as an internal auditor.</p>
Assessment Conclusion:	<p>Unit of certification has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.</p>

Non-conformity			
NCR Ref #	2499918-202406-M9	Issued Date	06/06/2024
Due Date	05/09/2024	Closure Date	14/08/2024
Indicator & Category (Critical / Minor)	D.3.1 E (critical)		
Statement of Nonconformity:	Smallholders do not yet understand the distribution of premiums.		
Requirement Reference:	The group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.		
Objective Evidence:	Based on the results of interviews with sample smallholders MI.006, MI.017, MI.232, MI.220, MI.047 and MI.030, it is stated that they do not understand the determination of premium distribution.		
Corrections:	<p>The group manager will immediately socialize premium sharing to the smallholders directly to the smallholders' homes or in field schools and group certification activities to the smallholders.</p> <p>Verification 13 to 14 August 2024 Berita Acara No.009p/BA/Kop.MI/MM/III/2024" dated 9 March 2024. Reserve fund 20%; shared between certification member (replanting fund deposit) 30%; Operational/Certification process 45%; CSR 3%; Environmental Management 2%. Minutes of Dissemination No. 07/ICS.KPSMI.VI.2024 dated 10 June 2024, dissemination related to premium sharing were carried out which were attended by Farmer Groups and smallholder members.</p>		
Root Cause Analysis:	While smallholders are not yet familiar with the term premium sharing, the Group Manager has previously conducted socialization on premium sharing at field schools and during the 2023 Annual Member Training.		
Corrective Actions:	<p>The Group Manager will periodically review the term premium sharing through field school activities and will look for language that farmers can easily understand and relate to.</p> <p>Verification 13 to 14 Aug 2024 Based on interviews with smallholder member of MI.006 (due to the land has been sold, the ownership has changed to MI.050), MI.017 (represented by their son as Heirs), MI.232, MI.220, MI.047 and MI.030, it was stated that the smallholder had received the Smallholder's Guidebook of Koperasi Perkebunan Sawit Marga Indah one of which is regarding RSPO credit, and smallholder member understand how to determine premium distribution.</p>		
Assessment Conclusion:	Unit of certification has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.		

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Positive Findings	
PF #	Description
PF 1	-

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354615-202306-M1	Issued Date	08 June 2023
Due Date	7th September 2023	Closure Date	10 August 2023
Indicator & Category (Critical / Minor)	Criteria 1.3 MS-B - Critical		
Statement of Nonconformity:	Based on verification, sampled smallholder member did not consistently implement Good Agriculture Practices, as lined out in organization's SOP.		
Requirement Reference:	RSPO ISH 2019-INA NI 2022 Criteria 1.3 MSB Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.		
Objective Evidence:	<p>Based on field visit and document review, found:</p> <ul style="list-style-type: none"> Oil palm infected by Ganoderma in block Kuldi (ID number: MI.089) however, has not been treated as per IPM procedure Pest and disease control Procedure - SOP Pengendalian Hama dan Penyakit Terpadu SOP/MI/027 dated 13 March 2021 Uncollected loose fruit leftover found in more than 3 oil palms in block Mr Ladi Purnomo (ID number: MI.069), Mr Paino (ID number: MI.111) Found blanket spraying on block Mr Wiyono (ID number: MI.11), Muhroni (ID number: MI.117); not in line with Upkeep procedure – SOP Pemeliharaan Kelapa Sawit SOP/MI/025 dated 15 March 2021 indicating selective weeding <p>This is repeating Critical NC.</p>		
Corrections:	<p>Group Manager conduct sanitation for palm infected with Ganoderma. Verified evidence: Minutes for Ganoderma control "Berita Acara No.004/BA/ICS/Sert-Kop.MI/MM/VI/2023 Pengendalian dan Pemusnahan Serangan Ganoderma pada Tanaman Kelapa Sawit" dated 12 June 2023 in oil palm block belong to Kuldi 89. Smallholder members stop blanket spraying. Verified evidence: Based on field visit to oil palm block Wiyono 011 and Muhroni 117 no more blanket spraying, natural weed has regrowth.</p> <p>Smallholder members collect the loose fruit. Verified evidence: Based on field visit to oil palm block Ladi Purnomo 69 and Paino 111 the loose fruit has been collected and cleaned from palm circle.</p> <p>Smallholder members committed to follow to GAP procedure and follow ICS rules. Verified evidence: Commitment statement letter "Surat Pernyataan Komitmen" Kuldi 89 signed 12 June 2023; Ladi Purnomo 69 signed 12 June 2023; Muhroni 117 signed 12 June 2023; Paino 111 signed 12 June 2023; Sugiyono 84 signed 12 June 2023; Wiyono 11 signed 12 June 2023;</p>		

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Root Cause Analysis:	Group Manager has not consistently implemented procedure for pest and disease control. Smallholder member has not consistently implemented SOP for Good Agriculture Practices.
Corrective Actions:	Group Manager revised training material with guidance easy to understand by smallholder member. Verified evidence: ICS Koperasi Marga Indah prepares training material "ICS Unit Usaha Sertifikasi Perkebunan Kelapa Sawit Swadaya Himbauan Kotak P3K; Penggunaan APD; Tanaman Terinfeksi Ganoderma; Semprot Total; Larangan Membuang dan Membakar Sampah di Area Kebun" presented 12 June 2023. Group Manager conduct socialization to smallholder member and ICS team as per Integrated Pest Management and Good Agriculture Practices procedures. Verified evidence: Minutes of socialization "Minutes No.004 BA/ICS/Sert-KOP.MI/MM/VI/2023 Socialization of ISPO and RSPO Audits for Good Agriculture Practice, Occupational Health and Safety, Personal Protective Equipment, Environmental Management and Monitoring (SPPL) , Commitment not to use pesticides with the active ingredient Paraquat and groups IA and IB " dated 12 June 2023.
Assessment Conclusion:	ISH organization has identified the root cause; prepare correction plan and corrective action plan. The ISH can demonstrate consistent correction and corrective action planned. NC Critical closed satisfactory on 10th August 2023.
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA2 auditor found that the corrective action for this non-conformity has not effectively implemented. The NC is recurrent according to above details of non-conformity number 2499918-202406-M2 .

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354615-202306-M2	Issued Date	08 June 2023
Due Date	7th September 2023	Closure Date	10 August 2023
Indicator & Category (Critical / Minor)	3.5 MS-B Critical		
Statement of Nonconformity:	Insufficient evidence that the organization has been implement the established occupational health and safety procedure.		
Requirement Reference:	Workers, including smallholder family members, have access to safe working conditions and amenities that include: <ul style="list-style-type: none"> • Safe and adequate housing, where applicable, • Access to basic first aid supplies • Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work. • Adequate drinking water • Access to toilets 		
Objective Evidence:	Based on document verification, Koperasi Perkebunan Sawit Marga Indah has determined the risk analysis, mitigation and determination of PPE needed for each operational activity refers to "Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja" SOP/MI/018 dated 27 February 2021. However, based on the results of the field visit, it was found that the implementation of Occupational Health and Safety in operational activities in the field was not in accordance with established procedures. In facts:		

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	<ul style="list-style-type: none"> • According to the interviews with harvester as well as plot managers on behalf of Zainal obtained information that harvesting activities had not used the PPE that had been set for harvesting activities, namely boots and helmets. • FFB loading activities in plots on behalf of Sukarman (MI.083) and Muhaimin (MI.071), loaders have not used PPE in accordance with a predetermined risk analysis (safety helmet). • Found chemical weeding activity in plot on behalf of Sugiyono (MI.084) that not used appropriate PPE as determined in procedure (hand gloves). • The organization already has several first aid kits, but they have not yet been distributed to the designated PICs. <p>This is repeating Critical NC.</p>
Corrections:	<p>Provision of spraying PPE for workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Sugiono" dated 15 June 2023. PPE handover comprise of apron, hand glove and gumboot.</p> <p>Provision of PPE for FFB loading workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Kelompok Tani Budi Makarti" dated 15 June 2023. PPE handover 13 pieces helmet.</p> <p>Provision of PPE for harvesting workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Kelompok Tani Karya Mukti" dated 15 June 2023. PPE handover 13 pieces helmet.</p> <p>Interview with Eko Isnanto, loader in Sukarman 265 block, admitted he has received safety helmet and now he use it.</p> <p>Provision of first aid kit for each smallholder group/kelompok tani. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang Kotak P3K dari ICS Manager kepada 8 Kelompok Tani" dated 15 June 2023. First aid kit handover 8 sets to 8 smallholder groups.</p> <p>Smallholder member sign commitment statement letter to comply with OHS procedures. Verified evidence: Commitment statement letter "Surat Pernyataan Komitmen" Kuldi 89 signed 12 June 2023; Ladi Purnomo 69 signed 12 June 2023; Muhroni 117 signed 12 June 2023; Paino 111 signed 12 June 2023; Sugiyono 84 signed 12 June 2023; Wiyono 11 signed 12 June 2023;</p>
Root Cause Analysis:	<p>Smallholder member has not consistent in implementing Good Agriculture Practice procedures and Occupational Health and Safety procedures.</p> <p>Transport unit has not implemented result from risk assessment.</p>
Corrective Actions:	<p>Provision of spraying PPE for workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Sugiono" dated 15 June 2023. PPE handover comprise of apron, hand glove and gumboot.</p> <p>Provision of PPE for FFB loading workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Kelompok Tani Budi Makarti" dated 15 June 2023. PPE handover 13 pieces helmet.</p> <p>Provision of PPE for harvesting workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Kelompok Tani Karya Mukti" dated 15 June 2023. PPE handover 13 pieces helmet.</p>

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	<p>Interview with Eko Isnanto, loader in Sukarman 265 block, admitted he has received safety helmet and now he use it.</p> <p>Provision of first aid kit for each smallholder group/kelompok tani. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang Kotak P3K dari ICS Manager kepada 8 Kelompok Tani" dated 15 June 2023. First aid kit handover 8 sets to 8 smallholder groups.</p> <p>Smallholder member sign commitment statement letter to comply with OHS procedures. Verified evidence: Commitment statement letter "Surat Pernyataan Komitmen" Kuldi 89 signed 12 June 2023; Ladi Purnomo 69 signed 12 June 2023; Muhroni 117 signed 12 June 2023; Paino 111 signed 12 June 2023; Sugiyono 84 signed 12 June 2023; Wiyono 11 signed 12 June 2023;</p>
Assessment Conclusion:	ISH organization has identified the root cause; prepare correction plan and corrective action plan. The ISH can demonstrate consistent correction and corrective action planned. NC Critical closed satisfactory on 10th August 2023.
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA2 auditor found that the corrective action for this non-conformity has not effectively implemented. The NC is recurrent according to above details of non-conformity number 2499918-202406-M5 .

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354615-202306-M3	Issued Date	08 June 2023
Due Date	7th September 2023	Closure Date	10 August 2023
Indicator & Category (Critical / Minor)	4.6 - MSB		
Statement of Nonconformity:	Smallholder member found to burn hazardous waste onsite oil palm block		
Requirement Reference:	Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authority		
Objective Evidence:	Based on field visit, audit team found smallholder member burned down hazardous waste: Ali Gani block found burning truck oil filter, electric cables on his oil palm block		
Corrections:	Smallholder member cleans up burned hazardous waste from the oil palm block. Smallholder member signed commitment statement letter to stop burning waste. Verified evidence: Commitment statement letter "Surat Pernyataan Komitmen" Ali Gani 91 signed 12 June 2023;		
Root Cause Analysis:	Smallholder member has not consistent in implementing Good Agriculture Practice procedures.		
Corrective Actions:	Group Manager revised training material with guidance easy to understand by smallholder member. Verified evidence: ICS Koperasi Marga Indah prepares training material "ICS Unit Usaha Sertifikasi Perkebunan Kelapa Sawit Swadaya Himbauan Kotak P3K; Penggunaan APD; Tanaman Terinfeksi Ganoderma; Semprot Total; Larangan Membuang dan Membakar Sampah di Area Kebun" presented 12 June 2023.		

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	<p>Group Manager conduct socialization to smallholder member and ICS team as per Integrated Pest Management and Good Agriculture Practices procedures. Verified evidence: Minutes of Group Manager revised training material with guidance easy to understand by smallholder member. Verified evidence: ICS Koperasi Marga Indah prepares training material "ICS Unit Usaha Sertifikasi Perkebunan Kelapa Sawit Swadaya Himbauan Kotak P3K; Penggunaan APD; Tanaman Terinfeksi Ganoderma; Semprot Total; Larangan Membuang dan Membakar Sampah di Area Kebun" presented 12 June 2023.</p> <p>Group Manager conducts socialization to smallholder members and ICS team as per Integrated Pest Management and Good Agriculture Practices procedures. Verified Evidence: Minutes of socialization "Minutes No.004 BA/ICS/Sert-KOP.MI/MM/VI/2023 Socialization of ISPO and RSPO Audits for Good Agriculture Practice, Occupational Health and Safety, Personal Protective Equipment, Environmental Management and Monitoring (SPPL), Commitment not to use the active ingredient pesticide Paraquat and groups IA and IB" dated 12 June 2023. Group Manager install signboard. Verified evidence: install signboard sighted during field visit to Ali Gani oil palm block. Signboard "No burning waste, no hunting, no poisoning fish, no cattle herding".</p>
Assessment Conclusion:	ISH organization has identified the root cause; prepare correction plan and corrective action plan. The ISH can demonstrate consistent correction and corrective action planned. NC Critical closed satisfactory on 10th August 2023.
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA2 auditor found that the corrective action for this non-conformity has not effectively implemented. The NC is recurrent according to above details of non-conformity number 2499918-202406-M6 .

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354615-202306-M4	Issued Date	08 June 2023
Due Date	7th September 2023	Closure Date	10 August 2023
Indicator & Category (Critical / Minor)	4.8 - MSB		
Statement of Nonconformity:	Based on field visit, audit team found smallholder member deviates from ICS' SOP, such as: using paraquat, blanket spraying, worker does not use PPE during field activity.		
Requirement Reference:	Smallholders implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B, or those listed by the Stockholm or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks		
Objective Evidence:	<p>Based on field visit and interview, audit team found smallholder member deviates from ICS' SOP, such as:</p> <ul style="list-style-type: none"> • Smallholder using paraquat: in Manto Bolot block use Round Up and Gramoxone mix for broad leaves weed • worker does not use PPE during field activity: Muhaimin block, FFB transporter does not use helmet and boot, in Sugiyono block spraying activity he does not use hand glove. • Oil palm infected by Ganoderma in block Kuldi (ID number: MI.089) however, has not been treated as per IPM procedure Pest and disease control Procedure - SOP Pengendalian Hama dan Penyakit Terpadu SOP/MI/027 dated 13 March 2021 		

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	<ul style="list-style-type: none"> • Found blanket spraying on block Mr Wiyono (ID number: MI.11), Muhroni (ID number: MI.117); not in line with Upkeep procedure – SOP Pemeliharaan Kelapa Sawit SOP/MI/025 dated 15 March 2021 indicating selective weeding <p>---</p> <p>This is repeating Critical NC</p>
Corrections:	<p>Provision of spraying PPE for workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Sugiono" dated 15 June 2023. PPE handover comprise of apron, hand glove and gumboot.</p> <p>Provision of PPE for FFB loading workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Kelompok Tani Budi Makarti" dated 15 June 2023. PPE handover 13 pieces helmet.</p> <p>Provision of PPE for harvesting workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Kelompok Tani Karya Mukti" dated 15 June 2023. PPE handover 13 pieces helmet.</p> <p>Smallholder member sign commitment statement letter to comply with OHS procedures. Verified evidence: Commitment statement letter "Surat Pernyataan Komitmen" Kuldi 89 signed 12 June 2023; Ladi Purnomo 69 signed 12 June 2023; Muhroni 117 signed 12 June 2023; Paino 111 signed 12 June 2023; Sugiyono 84 signed 12 June 2023; Wiyono 11 signed 12 June 2023;</p> <p>Group Manager conduct sanitation for palm infected with Ganoderma. Verified evidence: Minutes for Ganoderma control "Berita Acara No.004/BA/ICS/Sert-Kop.MI/MM/VI/2023 Pengendalian dan Pemusnahan Serangan Ganoderma pada Tanaman Kelapa Sawit" dated 12 June 2023 in oil palm block belong to Kuldi 89. Smallholder members stop blanket spraying. Verified evidence: Based on field visit to oil palm block Wiyono 011 and Muhroni 117 no more blanket spraying, natural weed has regrowth.</p> <p>Provision of spraying PPE for workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Sugiono" dated 15 June 2023. PPE handover comprise of apron, hand glove and gumboot.</p> <p>Provision of PPE for FFB loading workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Kelompok Tani Budi Makarti" dated 15 June 2023. PPE handover 13 pieces helmet.</p> <p>Provision of PPE for harvesting workers whose working in smallholder member's oil palm block. Verified evidence: Minutes of handover "Berita Acara Serah Terima Barang APD dari ICS Manager kepada Kelompok Tani Karya Mukti" dated 15 June 2023. PPE handover 13 pieces helmet.</p> <p>Smallholder member sign commitment statement letter to comply with OHS procedures. Verified evidence: Commitment statement letter "Surat Pernyataan Komitmen" Kuldi 89 signed 12 June 2023; Ladi Purnomo 69 signed 12 June 2023; Muhroni 117 signed 12 June 2023; Paino 111 signed 12 June 2023; Sugiyono 84 signed 12 June 2023; Wiyono 11 signed 12 June 2023;</p> <p>Group Manager conduct sanitation for palm infected with Ganoderma. Verified evidence: Minutes for Ganoderma control "Berita Acara No.004/BA/ICS/Sert-Kop.MI/MM/VI/2023 Pengendalian dan Pemusnahan Serangan Ganoderma pada Tanaman Kelapa Sawit" dated 12 June 2023 in oil palm block belong to Kuldi 89.</p>

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	Smallholder members stop blanket spraying. Verified evidence: Based on field visit to oil palm block Wiyono 011 and Muhroni 117 no more blanket spraying, natural weed has regrowth.
Root Cause Analysis:	Smallholder member has not consistent in implementing Good Agriculture Practice procedures and Occupational Health and Safety procedures.
Corrective Actions:	Group Manager revised training material with guidance easy to understand by smallholder member. Verified evidence: ICS Koperasi Marga Indah prepares training material "ICS Unit Usaha Sertifikasi Perkebunan Kelapa Sawit Swadaya Himbauan Kotak P3K; Penggunaan APD; Tanaman Terinfeksi Ganoderma; Semprot Total; Larangan Membuang dan Membakar Sampah di Area Kebun" presented 12 June 2023.
Assessment Conclusion:	ISH organization has identified the root cause; prepare correction plan and corrective action plan. The ISH can demonstrate consistent correction and corrective action planned. NC Critical closed satisfactory on 10th August 2023.
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA2 there is no issue related to this indicator. Koperasi Perkebunan Sawit Marga Indah has consistently implemented the BMPS for all pesticide use. The NC remain closed.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2354615-202306-M5	Issued Date	08 June 2023
Due Date	7th September 2023	Closure Date	10 August 2023
Indicator & Category (Critical / Minor)	Criteria B.1.1 MSA, MSB – critical		
Statement of Nonconformity:	Based on field visit, audit team found smallholder member deviates from ICS' SOP, such as: using paraquat, blanket spraying, worker does not use PPE during field activity – but no identified as NC in Internal Audit report		
Requirement Reference:	RSPO ISH 2019-INA NI 2022 Criteria B.1.1 MSA, MSB The ICS is implemented, and an internal audit is conducted for at least half of the group members and all audit findings are closed.		
Objective Evidence:	Based on field visit, audit team found smallholder member deviates from ICS' SOP, such as: <ul style="list-style-type: none"> • Smallholder using paraquat: in Manto Bolot block use Round Up and Gramoxone mix for broad leaves weed. • Smallholder practicing blanket spraying: in Wiyono and Muhroni blocks. • worker does not use PPE during field activity: Muhaimin block, FFB transporter does not use helmet and boot, in Sugiyono block spraying activity he does not use hand glove. But not identified as NC in Internal Audit report.		
Corrections:	Group Manager review and revise internal audit report document. Verified evidence: <ul style="list-style-type: none"> • Minutes of internal audit report review and revision "Berita Acara No.005.BA/ICS/Sert- Kop.MI/MM/VI/2023 Tinjauan Dokumen dan Revisi Hasil Audit Internal Koperasi Perkebunan Sawit Marga Indah" dated 30 June 2023. • Revised Internal Audit Report 		
Root Cause Analysis:	• Smallholder member has not consistent in implementing procedure for Good Agriculture Practice.		

	<ul style="list-style-type: none"> Internal Audit team has not consistent implementing Internal Audit procedure (including the competency the internal auditor).
Corrective Actions:	<p>Group Manager revised training material with guidance easy to understand by smallholder member. Verified evidence: ICS Koperasi Marga Indah prepares training material "ICS Unit Usaha Sertifikasi Perkebunan Kelapa Sawit Swadaya Himbauan Kotak P3K; Penggunaan APD; Tanaman Terinfeksi Ganoderma; Semprot Total; Larangan Membuang dan Membakar Sampah di Area Kebun" presented 12 June 2023.</p> <p>Koperasi Perkebunan Sawit Marga Indah has "Standar Operasional Prosedur tentang Pelaksanaan Audit Internal No.01/MI/021" dated 6 March 2021. Section B explains the internal audit competence requirement in "Kompetensi Internal Audit — Internal Auditor competence; does not have conflict of interest, has professional resources, have the capacity for internal audit, objective, continuous improvement and loyalty, cooperate with all parties.</p> <p>Koperasi Perkebunan Sawit Marga Indah has also prepared the program of Internal Inspection and annual training program to refresh the understanding of ISH requirement.</p> <p>Internal auditor: Dharu Prasetyo, Slamet Parjana, Jamal Sodikin attended training "Internal Auditor Training of RSPO for Independent Smallholders from TUV Rheinland No.ZID1/246118867/08" dated 19-21 June 2021</p>
Assessment Conclusion:	ISH organization has identified the root cause; prepare correction plan and corrective action plan. The ISH can demonstrate consistent correction and corrective action planned. NC Critical closed satisfactory on 10th August 2023.
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA2 auditor found that the corrective action for this non-conformity has not effectively implemented. The NC is recurrent according to above details of non-conformity number 2499918-202406-M8 .

Previous Audit Minor Non-conformity			
NCR Ref #	-	Issued Date	-
Due Date	-	Closure Date	-
Indicator & Category (Critical / Minor)	-		
Statement of Nonconformity:	-		
Requirement Reference:	-		
Objective Evidence:	-		
Corrections:	-		
Root Cause Analysis:	-		
Corrective Actions:	-		
Assessment Conclusion:	-		

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

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2166889-202202-M1	Critical	1.3	16 Feb 2022	Closed on 20 April 2022
2166889-202202-M2	Critical	3.1	16 Feb 2022	Closed on 20 April 2022
2166889-202202-M3	Critical	3.3	16 Feb 2022	Closed on 20 April 2022
2166889-202202-M4	Critical	3.5	16 Feb 2022	Closed on 20 April 2022
2166889-202202-M5	Critical	4.2	16 Feb 2022	Closed on 20 April 2022
2166889-202202-M6	Critical	4.8	16 Feb 2022	Closed on 20 April 2022
2166889-202202-M7	Critical	A.1.3	16 Feb 2022	Closed on 20 April 2022
2166889-202202-M8	Critical	B.1.1	16 Feb 2022	Closed on 20 April 2022
2166889-202202-M9	Critical	C.1.1	16 Feb 2022	Closed on 20 April 2022
2166889-202202-M10	Critical	D.3.1	16 Feb 2022	Closed on 20 April 2022
2354615-202306-M1	Critical	1.3	08 Jun 2023	Closed on 10 August 2023
2354615-202306-M2	Critical	3.5	08 Jun 2023	Closed on 10 August 2023
2354615-202306-M3	Critical	4.6	08 Jun 2023	Closed on 10 August 2023
2354615-202306-M4	Critical	4.8	08 Jun 2023	Closed on 10 August 2023
2354615-202306-M5	Critical	B..1.1	08 Jun 2023	Closed on 10 August 2023
2499918-202406-M1	Critical	1.2	06 Jun 2024	Closed on 14 August 2024
2499918-202406-M2	Critical	1.3	06 Jun 2024	Closed on 14 August 2024
2499918-202406-M3	Critical	2.1	06 Jun 2024	Closed on 14 August 2024
2499918-202406-M4	Critical	2.2	06 Jun 2024	Closed on 14 August 2024
2499918-202406-M5	Critical	3.5	06 Jun 2024	Closed on 14 August 2024
2499918-202406-M6	Critical	4.6	06 Jun 2024	Closed on 14 August 2024
2499918-202406-M7	Critical	A.1.3	06 Jun 2024	Closed on 14 August 2024
2499918-202406-M8	Critical	B 1.1	06 Jun 2024	Closed on 14 August 2024
2499918-202406-M9	Critical	D.3.1	06 Jun 2024	Closed on 14 August 2024

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss Koperasi Perkebunan Sawit Marga Indah 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 ISH standard 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 Department	Environmental Office of Kutai Timur Regency Mr. Frederik S.	Phone interview
	Department of Plantation Kutai Timur Regency Mr. Didik	Phone interview
	Cooperative Agency of Kutai Timur Regency Mr. Ishak	Phone interview
Communities	Head of Marga Mulya Village - Sukendar	Face to face interview
	Agus Taman – Head of Pusat Koperasi Perkebunan (POSKOBUN) "Kongbeng Bersatu", Kongbeng Sub District & PPL Kongbeng Sub District	Face to face interview
	M Ilyas – "Kemitraan"/Partnership Division PT Kresna Duta Agroindo	Face to face interview
NGO	Pessat (Pendampingan Sertifikasi Sawit Rakyat)	Face to face interview

Stakeholders comment	
1	Feedbacks: Environmental Office of Kutai Timur Regency Comments: - Communication has been well established

	<ul style="list-style-type: none"> - To date, there are no issues of environmental pollution, environmental destruction and reports of land fires. - All cooperative members (Kopersai Marga Indah) have SPPL (Statement of Environmental Management) documents in 2021. - Environmental management reports or monitoring of each cooperative's environmental management have been carried out. - Currently, the cooperative in Kongbeng sub-district is still in the process of obtaining a permit for Temporary Storage of hazardous Waste (TPS LB3).
	Audit Team verification and response: <ul style="list-style-type: none"> - There is no negative issue that need for further verification.
2	Feedbacks: Department of Plantation Kutai Timur Regency Comments: <ul style="list-style-type: none"> - Cooperative members in Kongbeng sub-district have STDB (Cultivation Registration Certificate) documents. Should there be any changes to the contents of the STDB document, it should be updated immediately. - There are no issues related to significant pest and disease infestation, there was a fire worm infestation in the Nehasa Liah Bing Village area in early 2024, but it has been handled properly. - Determination of FFB prices in 4 cooperatives in Kongbeng Sub-district (Koperasi Jasa Makarti, KSU Sejahtera, Koperasi Mutiara Kongbeng and Kopersai Marga Indah) with reference to the determination of the East Kalimantan Provincial Plantation Office every 2 weeks. - Sales of FFB produced by farmers who are members of the Jasa Makarti Cooperative are sent to PT Swakarsa Sinar Sentosa through a secondary cooperative, namely the Wahau Jaya Palm Oil Plantation Cooperative Center based on the Memorandum of Understanding for the Sale and Purchase of FFB of People's Palm Oil Plantations. - As for the other 3 Cooperatives (KSU Sejahtera, Koperasi Mutiara Kongbeng and Kopersai Marga Indah), the sale of FFB produced by farmers who are members of the Jasa Makarti Cooperative is sent to PT Kresna Duta Agroindo through a secondary Cooperative, namely the Wahau Jaya Palm Oil Plantation Cooperative Center based on the Memorandum of Understanding for the Sale and Purchase of FFB of People's Palm Oil Plantations. - Meanwhile, 3 cooperatives in Kongbeng sub-district (KSU Sejahtera, Koperasi Mutiara Kongbeng and Kopersai Marga Indah) are working in partnership with PT Kresna Duta Agroindo. - Socialization can be carried out related to the replanting of oil palm plants (PSR program - BDPKS), several cooperatives in Kongbeng sub-district have entered the replanting period.
	Audit Team verification and response: <ul style="list-style-type: none"> - There is no negative issue that need for further verification.
3	Feedbacks: Cooperative Agency of Kutai Timur Regency Comments: <ul style="list-style-type: none"> - Cooperatives in Kongbeng sub-district (Koperasi Jasa Makarti, KSU Sejahtera, Koperasi Mutiara Kongbeng and Kopersai Marga Indah) have legal legality, including: Cooperative Establishment Deed that has been authorized by the Ministry of Law and Human Rights. - There is a change of name for Makarti Multipurpose Cooperative to Makarti Service Cooperative. While for 3 Cooperatives (KSU Sejahtera, Mutiara Kongbeng Cooperative and Marga Indah Cooperative) there are no changes.

	<ul style="list-style-type: none"> - Annual Member Meeting (RAT) is always conducted regularly. The last RAT was for the 2023 financial year financial report. During the RAT, the East Kutai Regency Cooperative Office is always invited and the RAT Report is submitted immediately. - 4 Cooperatives in Kongbeng sub-district have NIK (Cooperative Identification Number).
	Audit Team verification and response: There is no negative issue that need for further verification.
4	Feedbacks: Head of Village – BPD, Marga Mulya Village <ul style="list-style-type: none"> - Communication has gone well between Koperasi and Marga Mulya Village. - There is no land conflict between the members du to all the smallholders plot originated from transmigration program by government in 1986 – 1988. That means all the area has had its own legal ownership status (private land title/SHM). - The seeds come from Program Bantuan Sawit from East Kutai Regency "GERDABANG AGRI PROGRAM". - There are assistances from Koperasi Perkebunan Marga Indah to the community, for example social and religious assistances for elderly widow, mosque assistances. - The transparancy from the ICS and Koperasi Perkebunan Marga Indah to the member has gone well. - There is no environmental issue, or social issue in Koperasi Perkebunan Marga Indah.
	Audit Team verification and response: There is no negative issue that need for further verification.
5	Feedbacks: Head of Pusat Koperasi Perkebunan (POSKOBUN) Kongbeng Sub District & PPL Kongbeng Sub District. <ul style="list-style-type: none"> - Communication has gone well between Koperasi and Marga Mulya Village. - There is no land dispute, environmental issue, or social issue in Koperasi Perkebunan Marga Indah. - Koperasi Perkebunan Marga Indah is the member of POSKOBUN Kongbeng Sub District. - There is no land conflict, environmental issue, or social issue in Koperasi Perkebunan Marga Indah. - There is no pest attack during Y2023/2024, the pest attack is categorized as below the threshold. - The knowledge of smallholder's members has increased rather than before the RSPO certification, especially related to the how to manage the land with implement Best Management Practises (harvesting activity, fertilizing activity, spraying)
	Audit Team verification and response: There is no negative issue that need for further verification.
6	Feedbacks: "Kemitraan"/Patrneship Division PT Kresna Duta Agroindo <ul style="list-style-type: none"> • Communication has gone well between Koperasi and PT Kresna Duta Agroindo • There is no land dispute, environmental issue, or social issue in Koperasi Perkebunan Marga Indah. • Koperasi Perkebunan Marga Indah is the member of POSKOBUN Kongbeng Sub District. • There is no land conflict, environmental issue, or social issue in Koperasi Perkebunan Marga Indah. • PT KDA has received the FFB from members of certification of Koperasi Perkebunan Marga Indah under POSKOBUN, especially to Mill GKMM and MBHM. • The origins of FFB from Koperasi Perkebunan Marga Indah can be treaced, example from Weigbridge Ticket and SPB "Surat Pengantar Buah".

	<ul style="list-style-type: none"> The yield from Koperasi Perkebunan Marga Indah for period Y2023 is in a good condition.
	Audit Team verification and response: There is no negative issue that need for further verification.
7	Feedbacks: Pessat <ul style="list-style-type: none"> Communication has gone well between Koperasi and Pessat. Koperasi are very open in providing information.
	Audit Team verification and response: There is no negative issue that need for further verification.



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
Usep	1986	2	Yes	Yes	Complied (Land purchased by Widiarto MI.220)
	1986	1	Yes	Yes	Complied (Land purchased by Tono MI.224)

Previous land owner / user comment	
	Feedbacks: <ul style="list-style-type: none"> In 1997 the land belonged to Usep of 2 ha located in Marga Mulya Village has been sold to Widiarto MI.220 and of 1 ha located in Marga Mulya Village has been sold to Tono MI.224 as RSPO Certification member of Koperasi Perkebunan Marga Indah. The sale of land was witnessed by the village apparatus (development officer) of marga mulya village and from the village side issued no dispute statement. In the process of buying and selling land there was no coercion or intimidation and threats from any party, the sale was carried out voluntarily and agreed, and witnessed by several witnesses (area around the location, village officials and closest family). The land has sold due to requires additional costs for treatment at the hospital. Several documents at the time of the sale and purchase of land, including sales and purchase receipts, ID cards and Family Cards. <p>Up to now there have been no conflicts in the process of buying and selling land.</p>
	Audit Team verification and response: <ul style="list-style-type: none"> Until now there has been no conflict related to land ownership. There is no negative issue to be followed up.

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

Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that Koperasi Perkebunan Sawit Marga Indah has complied with the Indonesia National Interpretation 2022 of the Independent Smallholder Standard 2019 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that Koperasi Perkebunan Sawit Marga Indah remain certified.	
Report prepared by	Acceptance of Assessment Conclusion
Name: Sansan Suhendar	Name: Dedy Kurniawan
Company Name: on behalf BSI Malaysia Services Sdn Bhd.	Company Name: Koperasi Perkebunan Sawit Marga Indah
Title: Lead Auditor	Title: Group Manager ICS
Signature: 	Signature: 
Date: 13 June 2024	Date: 26 August 2024

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Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
Principle 1: Optimise productivity, efficiency, positive impacts and resilience Implement professional and transparent operations to secure sustainable livelihood improvements.			
Criteria 1.1: Smallholders establish a legal entity which has organizational capacity to comply with the RSPO Independent Smallholder Standard.			
Eligibility	<p>Legally registered entities have documented evidence to include:</p> <ol style="list-style-type: none"> 1. Legal formation (as per country requirements) 2. Fair and transparent decision making and governance 3. Additional documents per requirements for Group Formation and Management. 4. Signed or thumb printed Smallholder Declaration from all smallholder Declaration from all smallholder members (Reference to Appendix 1). <p>Note: The legal formation of an organisation refers to the relevant applicable laws and regulations (e.g. Smallholder Group Federations, Village-Owned Enterprises (Bumdes), Cooperatives, Associations, Trade Entities, and Farmer Groups). In order to proceed to Eligibility, the minimum legal requirements is a Notarial Deed that is registered at the Ministry of Law and Human Rights.</p>	<p>Legal formation: Deed of establishment: "Akta Pendirian Koperasi Perkebunan Sawit Marga Indah No.200 oleh Notaris Nurleila, SH., M.Kn" dated 27 Juli 2009.</p> <p>The initial establishment by Cooperative Service "Dinas Koperasi Kabupaten Kutai Timur Keputusan Menteri Negara Koperasi dan Usaha Kecil dan Menengah Republik Indonesia No.708/BH/XX.3/DKKT//XII/2009 tentang Pengesahan Akta Pendirian Koperasi Menteri Negara Koperasi dan Usaha Kecil dan Menengah Republik Indonesia" for Koperasi Perkebunan Sawit Marga Indah dated 8 December 2009.</p> <p>Latest change on cooperative deeds from Notary Nurleila, SH. M.Kn – "Salinan Akta Pernyataan Keputusan Rapat Koperasi Perkebunan Sawit Marga Indah No.5 Tanggal 7 Februari 2023" – dated 7 February 2023. The acknowledgement of deed changes "Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No.AHU-0000348.AH.01.38 Tahun 2023 tentang Pengesahan Perubahan Anggaran Dasar Koperasi perkebunan Sawit Marga Indah" dated 10 February 2023.</p> <ul style="list-style-type: none"> • Business number NIB (Nomor Induk Berusaha) Koperasi Produsen Perkebunan Sawit Marga Indah 2312220014539 dated 23 December 2022, with code KBLI 01262 for "Perkebunan Buah Kelapa Sawit" – oil palm plantation; KBLI 47763 "Perdagangan Eceran Pupuk dan Pemberantasan Hama" – General Trading 	Complied

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		<p>Fertilizer and Pest Control; 47796 – “Perdagangan Eceran Alat Pertanian” – General trading agriculture equipment.</p> <ul style="list-style-type: none"> Sighted the tax identification number (Nomor Pokok Wajib Pajak/NPWP) No. 62.452.350.2-724.000 under name Koperasi Perkebunan Sawit Marga Indah. <p>Fair and Transparent Decision-Making Process and Governance, regulated and stipulated under deed establishment act as statute “Akta Pendirian Perkumpulan Koperasi Perkebunan Sawit Marga Indah No.200 – oleh Kantor Notaris Nurleila, SH, MKn” year 2009:</p> <ul style="list-style-type: none"> “Nama dan Tempat Kedudukan - Pasal 1” – explains organization name and location; “Landasan Asas dan Prinsip - Pasal 2” – explains organization platform and principle; “Keanggotaan - Pasal 6” – explains membership requirements, including “Hak Anggota – Pasal 8” – explains rights of members; “Kewajiban – Pasal 9” – explains obligation of member; “Berakhir keanggotaan – Pasal 12” – explains membership expulsion/resignation; “Rapat Anggota – Pasal 13” – explains the highest decision-making authority is with member meeting, minimum once per annum. The member annual meeting is to determine the statute, organization policy, selection of committee, working plan and budget discussion, establishment of committee report. Minimum quorum 1/2 of all members + 1 member shall attend. “Pengurus – Pasal 21” – explains the structure of cooperative’s committee; 	
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		<ul style="list-style-type: none"> • “Pengawas – Pasal 26” – explains the supervisory body of cooperative; <p>Fair and Transparent Decision making process through Annual Member Meeting “Rapat Anggota Tahunan”. The latest Annual Member Meeting carried out 9 March 2024, for financial year 2023.</p> <p>The minutes of meeting for Annual Member Meeting, “Notulen Rapat Anggota Tahunan Koperasi Perkebunan Sawit Marga Indah 2023” resulted in:</p> <ul style="list-style-type: none"> - 2023 activity report: Explanation on organization, funding, business activity performance: plan to collaboration with PT Pupuk Kalimantan Timur as fertilizer supplier, PT Petrokimia Kayaku and PT Prima Karya as herbicide supplier; Social aspect; Infrastructure Aspect: road maintenance and install warning board in field; Improve wellbeing aspect for members; Optimize production: procurement of fertilizer and tools, recommendation of fertilizer with Precipalm Methode by PT Pupuk Kaltim – Pupuk Indonesia. - Financial report 2023 - Budget planning for income and expenditure 2024 - Supervisory body report <p>All smallholder members attended the annual member meeting.</p> <p>During the annual member meeting, the cooperative also review, agreed and revise the allocation of RSPO premium fund as in “Berita Acara No.009p/BA/Kop.MI/MM/III/2024” dated 9 March 2024. Reserve fund 20%; shared between certification member 30%; Operational 45%; CSR 3%; Environmental Management 2%.</p> <p>Sampled smallholder signed smallholder commitment “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan”. Verified signed smallholder commitments:</p>	
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		<p>There was shown Smallholder commitment "Formulir Pernyataan Komitmen Petani Swadaya Dalam Pengelolaan Perkebunan Berkelanjutan", document verified as follows:</p> <ol style="list-style-type: none"> 1. Sukarno, MI-047, dated 8 April 2021. 2. Sutrisnan, MI-053, dated 5 February 2020 3. Sami, MI-059, dated 8 April 2021. 4. Abdul Manan, MI-002, dated 2 March 2021 5. Widiarto, MI-220, dated 8 April 2021 6. Mardiono, MI-232 dated 8 April 2021 7. Masrom, MI-212, dated 8 April 2021 8. Asnawi, MI-199, dated 8 April 2021 9. Suji Is P, MI-082, dated 14 January 2021 10. Kuldi, MI-089, dated 9 March 2021. 11. Sutrisno, MI-133, dated 8 April 2021 12. Rusmiati, MI-006, dated 7 April 2021 13. Kasturi, MI022 dated 8 April 2021 14. Harjo Suprpto, MI-017 dated 8 April 2021 15. Mujiono, MI-030 dated 8 April 2021 16. Muhaimin, MI-071 dated 8 April 2021 	
Milestone A	Group manager and group members have an Internal Control System (ICS) that meets all the ICS Eligibility and MS A requirements (section 3.2 below) and complete training on oil palm pricing mechanisms, financial management, and best practices for smallholder organisations as well as socialising the mechanism at which pricing is set for smallholder organisations.	<p>Structure ICS Koperasi Perkebunan Sawit Marga Indah have been established based on "Surat Keputusan No.001/KOP.MI/MM/XII/2022 (r1) tentang Daftar Pengurus ICS (Internal Control System)" dated 5 December 2022 as follows:</p> <ul style="list-style-type: none"> • Group Manager: Dedy Kurniawan • "Komite Persetujuan dan Pendaftaran"/Approval Committee and Registration: Juwito, Sukendar • "Unit Penyuluhan dan Pelatihan"/Training Unit: Tohari 	Complied

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	<p>Note: In Indonesia, the mechanism at which the pricing is set, does not necessarily refer to the regulations and formulas for setting the FFB price, as that falls within the government's authority.</p> <p>The socialisation for the mechanism at which the pricing is set, is meant to provide a guidance on components that affect FFB price such as 1) fruit quality, 2) year of planting, 3) trash content, etc.</p>	<ul style="list-style-type: none"> • "Unit Penilai Internal"/Internal Auditor: Dharu Prasetyo, Sudarjo and Jamal Sodikin <p>"Anggota"/ICS Member: Sumarno, Kusdiyanto, Asroni, Suhendra, Nely Kurniawan and Ali Gani.</p> <p>The Cooperative, ICS and smallholder members have received socialisation related to the determination of FFB prices, the applicable price is in accordance with the procedures set by the company/buyer, where the price of outside FFB is determined by the company/buyer with a certain formula by considering the price of CPO, PK and market prices. The result of the formulation is set as the price per day and informed to the cooperative/ICS and farmers via SMS/WA/short message every time there is a change.</p> <p>In addition, for the sale and purchase of FFB that has been agreed with the buyer, generally the company, the price of FFB has been stated in the MOU for the sale and purchase of FFB, and has been mutually agreed upon.</p>	
Milestone B	<p>Smallholder groups are operating in accordance to best management practices for groups, including:</p> <ul style="list-style-type: none"> • Fair and transparent decision-making and governance • Sustainable financial management 	<p>Fair and Transparent Decision making process through Annual Member Meeting "Rapat Anggota Tahunan". The latest Annual Member Meeting carried out 9 March 2024, for financial year 2023. The minutes of meeting for Annual Member Meeting, "Notulen Rapat Anggota Tahunan Koperasi Perkebunan Sawit Marga Indah 2023" resulted in:</p> <ul style="list-style-type: none"> - 2023 activity report: Explanation on organization, funding, business activity performance: plan to collaboration with PT Pupuk Kalimantan Timur as fertilizer supplier, PT Petrokimia Kayaku and PT Prima Karya as herbicide supplier; Social aspect; Infrastructure Aspect: road maintenance and install warning board in field; Improve wellbeing aspect for members; Optimize production: procurement of fertilizer and tools, recommendation of fertilizer with Precipalm Methode by PT Pupuk Kaltim – Pupuk Indonesia. 	Complied

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		<ul style="list-style-type: none"> - Financial report 2023 - Budget planning for income and expenditure 2024 - Supervisory body report <p>All smallholder members attended the annual member meeting.</p> <p>During the annual member meeting, the cooperative also review, agreed and revise the allocation of RSPO premium fund as in "Berita Acara No.009p/BA/Kop.MI/MM/III/2024" dated 9 March 2024. Reserve fund 20%; shared between certification member 30%; Operational 45%; CSR 3%; Environmental Management 2%.</p> <p>In the financial year 2023, ISH Koperasi Perkebunan Marga Indah demonstrate:</p> <ul style="list-style-type: none"> - P/L balance report indicating source of income from sales of agriculture tools, herbicide sales, fertilizer sales, FFB sales. Expenditure consist of salary for committee and workers, salary for smallholder group, infrastructure, bank admin, operational of agriculture infrastructure sales, annual member meeting. - Cooperative can raise margin of Rp.313,***,*** from 1 years of business. <p>Cooperative can demonstrate steady income from sales of agriculture tools, sales of fertilizer, FFB sales and be able to create profit.</p>	
Criteria 1.2: Smallholders have the capacity to effectively manage their farm.			
Eligibility	Not Applicable	Not Applicable	Not Applicable
Milestone A	Smallholders complete training on farm business operations, monitoring and planning. The training includes capacity building on	The smallholder member received training and information dissemination from ICS during field day/"Sekolah Lapang"	Complied

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	record keeping for production, including inputs and yields, transactions, and variety.	documented in "Laporan Sekolah Lapang Pekebun Swadaya" year 2023 as follows: <ul style="list-style-type: none">- Location 1 on 12 December 2023 in location MI 01, attended by 38 members.- Location 2 on 13 December 2023 in location MI 04, attended by 34 members.- Location 3 on 14 December 2023 in location MI 05, attended by 39 members.- The other members have joined the training on 9 March 2024, The evidence has been shown during audit.																																											
Milestone B	Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sales.	Koperasi Perkebunan Sawit Marga Indah demonstrate the Record on Monthly Production of FFB since June 2023 to May 2024, such as: <table><tr><th>No</th><th>Month</th><th>MT</th></tr><tr><td>1</td><td>June 2023</td><td>753.46</td></tr><tr><td>2</td><td>July 2023</td><td>702.51</td></tr><tr><td>3</td><td>August 2023</td><td>731.29</td></tr><tr><td>4</td><td>September 2023</td><td>774.80</td></tr><tr><td>5</td><td>Oktober 2023</td><td>867.56</td></tr><tr><td>6</td><td>November 2023</td><td>894.42</td></tr><tr><td>7</td><td>Desember 2023</td><td>773.16</td></tr><tr><td>8</td><td>January 2024</td><td>792.01</td></tr><tr><td>9</td><td>February 2024</td><td>649.11</td></tr><tr><td>10</td><td>March 2024</td><td>669.44</td></tr><tr><td>11</td><td>April 2024</td><td>614.27</td></tr><tr><td>12</td><td>May 2024</td><td>685.11</td></tr><tr><td></td><td>Total</td><td>8,907.14</td></tr></table> Detailed the harvesting records for member that has been verified during ASA2 as follows:	No	Month	MT	1	June 2023	753.46	2	July 2023	702.51	3	August 2023	731.29	4	September 2023	774.80	5	Oktober 2023	867.56	6	November 2023	894.42	7	Desember 2023	773.16	8	January 2024	792.01	9	February 2024	649.11	10	March 2024	669.44	11	April 2024	614.27	12	May 2024	685.11		Total	8,907.14	Non-compliance
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		<p>Widiarto – MI.220</p> <ul style="list-style-type: none"> - Period May 2024: 1st rotation: 814 Kg, 2nd rotation: 1934 Kg, total 2,748 Kg, area 2Ha - Perido April 2024: 1st rotation: 1110 Kg, 2nd rotation: 854 Kg, total 1,964 Kg, area 2Ha - Perido March 2024: 1st rotation: 2528 Kg, 2nd rotation: 952 Kg, total 3,480 Kg, area 2Ha <p>Sami – MI.059</p> <ul style="list-style-type: none"> - Period May 2024: 1st rotation: 866 Kg, 2nd rotation: 582 Kg, total 1,448 Kg, area 1Ha - Perido April 2024: 1st rotation: 590 Kg, 2nd rotation: 746 Kg, total 1,336 Kg, area 1Ha - Perido March 2024: 1st rotation: 845 Kg, 2nd rotation: 484 Kg, total 1,329 Kg, area 1Ha <p>Mujiono-MI.030</p> <ul style="list-style-type: none"> - Period May 2024: 1st rotation: 1,140 Kg, 2nd rotation: 1,590 Kg, total 2,730 Kg, area 2Ha - Perido April 2024: 1st rotation: 1,238 Kg, 2nd rotation: 1,522 Kg, total 2,760 Kg, area 2Ha - Perido March 2024: 1st rotation: 1,204 Kg, 2nd rotation: 1,434 Kg, total 2,638 Kg, area 2Ha <p>Muhaimin-MI.071</p> <ul style="list-style-type: none"> - Period May 2024: 1st rotation: 1,032 Kg, 2nd rotation: 1,212 Kg, total 2,244 Kg, area 2Ha - Perido April 2024: 1st rotation: 1,720 Kg, 2nd rotation: 1,342 Kg, total 3,062 Kg, area 2Ha - Perido March 2024: 1st rotation: 922 Kg, 2nd rotation: 1,480 Kg, total 2,402 Kg, area 2Ha 	
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		<p>There is available pesticides and fertilizer record of smallholders members for period Y2023 and 2024 as stated in the document "Laporan Perawatan Kebun Kelapa Sawit Koperasi Marga Indah Tahun 2023 - 2024" as follows:</p> <p>Pesticides record:</p> <ul style="list-style-type: none"> - Y2024 (until May), Bablas and Bitop (a.i Glifosat), target 631 liter, realization 276 liter. - Y2023 Bablas and Bitop (a.i Glifosat), target 629 liter, realization 550.5 liter. <p>Fertilizer record:</p> <ul style="list-style-type: none"> - Y2024 (until May), NPK Pelangi 13-6-27-4, target 143.22 MT, realization 60 MT. - Y2023 NPK Pelangi 13-6-27-4, target 243 MT, realization 203 MT. <p>However, some of smallholder's members sampled (16 sample smallholders) did not maintained the record of production and transactions data of FFB. These farmers include: Farmer members number MI.089, MI.212, MI.199 and M232.</p> <p>This is raised as noncompliance.</p>	
Criteria 1.3: Smallholders implement good agricultural practices (GAP) on their farms.			
Eligibility	Smallholders commit to implementing good agricultural practices on their farms. (Reference Smallholder Declaration, 1.1.E / Appendix 1).	<p>Until this ASA2, there was no change related to BMP Procedures. Group Manager of Koperasi Perkebunan Sawit Marga Indah has demonstrated the procedure on BMP for agronomy under name "Standar Operasional Prosedur". The procedure covers:</p> <ul style="list-style-type: none"> • Land Clearing Procedure – SOP Pembukaan Lahan SOP/MI/033 dated 13 March 2021. 	Complied

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		<ul style="list-style-type: none"> • Nursery Procedure – SOP Pembibitan Kelapa Sawit SOP/MI/024 dated 13 March 2021. • Pest and disease control Procedure - SOP Pengendalian Hama dan Penyakit Terpadu SOP/MI/027 dated 13 March 2021. • Manuring/Fertilizing Procedure – SOP Pemupukan Kelapa Sawit SOP/MI/026 dated 13 March 2021. • Upkeep procedure – SOP Pemeliharaan Kelapa Sawit SOP/MI/025 dated 15 March 2021. • Harvesting practice Procedure – under name SOP Pemanenan Kelapa Sawit SOP/MI/028 dated 13 March 2021, described the harvesting practice, criteria of harvesting, FFB quality, frond pruning. • Replanting Procedure – SOP Replanting SOP/MI/030 dated 13 March 2021. • Pesticides Handling – SOP Penanganan Wadah Bekas Limbah Kimia” SOP/MI/034 dated 13 March 2021, described the pesticide usage instruction, emergency procedure to avoid intoxication. <p>The procedure has socialization to all smallholder member as per document of Laporan Sekolah Lapang Pekebun Swadaya year 2023, e.g.:</p> <ul style="list-style-type: none"> - Location 1 on 12 December 2023 in location MI 01, attended by 38 members. - Location 2 on 13 December 2023 in location MI 04, attended by 34 members. - Location 3 on 14 December 2023 in location MI 05, attended by 39 members. 	
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		<p>- The other members have joined the training on 9 March 2024,</p> <p>The evidence has been shown during audit.</p> <p>During ASA2, the smallholder member of Koperasi Perkebunan Sawit Marga Indah has demonstrated the document of signed the commitment to implement good agricultural practices on their farms according to "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" . Stated in point D:</p> <p>11. No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)</p> <p>13. No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion.</p> <p>14. Use of best management practices for oil palm on peat</p> <p>15. No burning for preparing land or pest control</p> <p>16. Minimizing and controlling erosion.</p> <p>The auditor teams have taken 16 smallholder sample. Sample seen for Smallholder commitment declaration – during ASA2 such as:</p> <ol style="list-style-type: none"> 1. Sukarno, MI-047, dated 8 April 2021. 2. Sutrisnan, MI-053, dated 5 February 2020 3. Sami, MI-059, dated 8 April 2021. 4. Abdul Manan, MI-002, dated 2 March 2021 5. Widiarto, MI-220, dated 8 April 2021 6. Mardiono, Mi-232 dated 8 April 2021 	
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		<p>7. Masrom, MI-212, dated 8 April 2021</p> <p>8. Asnawi, MI-199, dated 8 April 2021</p> <p>9. Suji Is P, MI-082, dated 14 January 2021</p> <p>10. Kuldi, MI-089, dated 9 March 2021.</p> <p>11. Sutrisno, MI-133, dated 8 April 2021</p> <p>12. Rusmiati, MI-006, dated 7 April 2021</p> <p>13. Kasturi, MI022 dated 8 April 2021</p> <p>14. Harjo Suprpto, MI-017 dated 8 April 2021</p> <p>15. Mujiono, MI-030 dated 8 April 2021</p> <p>16. Muhaimin, MI-071 dated 8 April 2021</p>	
Milestone A	Smallholders complete training on Good Agriculture Practices (GAP).	<p>During ASA2, Koperasi Perkebunan Sawit Marga Indah has showed the evidence of training related to RSPO implementation that held within 2023/2024 such as best management practices training, zero burning, integrated pest management, occupational safety and health, management of cooperation, FFB pricing mechanism, supply chain (FFB/CPO/PK production record).</p> <p>Sighted the record of training per document of Laporan Sekolah Lapang Pekebun Swadaya year 2023/2024, e.g.:</p> <ul style="list-style-type: none"> - Location 1 on 12 December 2023 in location MI 01, attended by 38 members. - Location 2 on 13 December 2023 in location MI 04, attended by 34 members. - Location 3 on 14 December 2023 in location MI 05, attended by 39 members. - The other members have joined the training on 9 March 2024, <p>The evidence has been shown during audit.</p>	Complied

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		During ASA2 field visit to smallholder plots and interview, they have demonstrated that the smallholders have following the smallholder’s declaration above such good agriculture practices, zero burning policy, no longer use paraquat, using proper PPE during agrochemical.																																											
Milestone B	Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.	<p>Koperasi Perkebunan Sawit Marga Indah has demonstrated the procedure on collecting the production of FFB – SOP Pencatatan Hasil Panen no: SOP/MI/029, dated 13th March 2021. This procedure has explained adopted GAP on their farms and are tracking productivity through and the records of FFB sales.</p> <p>Koperasi Perkebunan Sawit Marga Indah has also shown the Record on Monthly Production of FFB since June 2023 to May 2024, such as:</p> <table><tr><td>No</td><td>Month</td><td>MT</td></tr><tr><td>1</td><td>June 2023</td><td>753.46</td></tr><tr><td>2</td><td>July 2023</td><td>702.51</td></tr><tr><td>3</td><td>August 2023</td><td>731.29</td></tr><tr><td>4</td><td>September 2023</td><td>774.80</td></tr><tr><td>5</td><td>Oktober 2023</td><td>867.56</td></tr><tr><td>6</td><td>November 2023</td><td>894.42</td></tr><tr><td>7</td><td>Desember 2023</td><td>773.16</td></tr><tr><td>8</td><td>January 2024</td><td>792.01</td></tr><tr><td>9</td><td>February 2024</td><td>649.11</td></tr><tr><td>10</td><td>March 2024</td><td>669.44</td></tr><tr><td>11</td><td>April 2024</td><td>614.27</td></tr><tr><td>12</td><td>May 2024</td><td>685.11</td></tr><tr><td></td><td>Total</td><td>8,907.14</td></tr></table> <p>During field visit at Smallholder sample plots, some of smallholders members sampled did not adopted GAP on their farm, for example in plot MI.017, MI.032, MI.082, MI.089, MI.030, MI.006 and MI.199.</p> <p>This is raised as noncompliance.</p>	No	Month	MT	1	June 2023	753.46	2	July 2023	702.51	3	August 2023	731.29	4	September 2023	774.80	5	Oktober 2023	867.56	6	November 2023	894.42	7	Desember 2023	773.16	8	January 2024	792.01	9	February 2024	649.11	10	March 2024	669.44	11	April 2024	614.27	12	May 2024	685.11		Total	8,907.14	Non-compliance
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Principle 2: Ensure Legality, Respect for Land Rights and Community Wellbeing Comply with the law and respect communities' rights			
Criteria 2.1: Smallholders have legal or customary rights to use the land in accordance with national and local laws, and customary practices			
Eligibility	Smallholders provide the coordinates or maps of their plots and evidence of ownership, or rights to use the land (refer to indicator 1.1E / Appendix 1).	<p>Koperasi Perkebunan Sawit Marga Indah provides member list and the oil palm plantation blocks map, scale 1:16,000. This map was prepared from legal ownership of land and satellite imagery.</p> <p>All the land under Koperasi Perkebunan Sawit Marga Indah was originated from government's transmigration program. The original transmigration map sources: "Peta Situasi Transmigrasi No.DA.20/MW/Trans.84-85/Kap/1986 – lembar 65; No. Kapling 412" dated 1986.</p>	Complied
Milestone A	<p>Smallholders can demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right.</p> <p>Note: Evidence on land ownership may be in the form of a Land Ownership Certificate(SHM), Sporadic Land Registration (Sporadik), Statement of Land Rights (SPH), Statement of Land Ownership (SKT), Statement of Traditional Land Ownership (SKT-A), Statement of Land Compensation (SKGR), Unofficial Statement of Land Ownership (Girik), Statement of Land Ownership for Taxation under Dutch Occupation (Letter-C), or Statement of Grant (Surat Hibah), or any other forms of land ownership document. Taking into account the diverse land certificates that smallholders may hold, legal evidence of land ownership must refer to the legalisation by relevant local government or customary institutions.</p> <p>Independent smallholders are encouraged to increase their legality status of their land by having a plan towards applying for a SHM and a plan for registering their Plantation Business (STDB/Surat Tanda Daftar Usaha Budidaya Perkebunan) as well as a plan toward applying Surat Pernyataan Pengelolaan Lingkungan/ SPPL (Declaration Letter to Manage Environment). A STDB can be registered with the relevant District Head/Mayor or authorised Government (Minister of Agriculture Regulation No. 98/2013 regarding</p>	<p>Koperasi Perkebunan Sawit Marga Indah listed and checked the smallholder member's legal ownership of the land "Profil Keanggotaan Koperasi Sertifikasi Berdasarkan Kepemilikan Kebun Petani":</p> <ul style="list-style-type: none"> - 263 land parcels have issued with land title/"<i>Sertifikat Hak Milik</i>". - 5 land parcels (member of MI.021; MI.121; MI.153; M.173; M.197) with statement of land ownership "<i>Surat Keterangan Tanah</i>" from village authorities. - 2 land parcels (member of MI.023 and MI.206) with statement of land ownership "<i>Surat Keterangan Pelimpahan atas Tanah Hak Milik</i>" from village authorities <p>For smallholder member, holding legal document of land in form village statement/"<i>Surat Keterangan Tanah</i>", the cooperative has inquired to Lands Office. Koperasi Perkebunan Sawit Marga Indah demonstrated "Surat Koperasi Perkebunan Sawit Marga Indah kepada Kantor Pertanahan Kabupaten Kutai Timur No.001/MI/MM/II/2022, tanggal 15 Februari 2022 - Perihal Pengecekan Legalitas Tanah SHM".</p>	Non-compliance

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	<p>Guidance on Plantation Business Licences). A SPPL can be applied to the relevant Office (Government Regulation No. 22 Year 2021).</p>	<p>The letter consists of 8 smallholder members with their 8 land statement. Sampled smallholder: Kapang, Number of "Surat Keterangan Tanah No.2002/070/MM/KB/IX/2020 under name Kapang".</p> <p>Koperasi Perkebunan Sawit Marga Indah demonstrate progress in improving legal ownership of the land into land title/certificate. On 5 October 2022, cooperative and Marga Mulya Village received letter from Kantor Pertanahan Kabupaten Kutai Timur No.UP/367-64.08/VII/2022 Perihal Pendaftaran Tanah Sistematis Lengkap Kluster 4 (PTSL K4) dated 4 July 2022. Cooperative then coordinate with Marga Mulya village "Surat Desa Marga Mulya No.145/2002/078/MM/2022 Perihal Pemberitahuan Pendaftaran Tanah Sistematis Lengkap Kluster 4 (PTSL K4) dated 5 October 2022: collect copy of certificate, copy of ID card, and statement letter of boundary installation – acknowledge by village authority.</p> <p>Until the ASA-2 audit there was no further information regarding the above letter because still waiting for the village program regarding <i>Pendaftaran Tanah Sistematis Lengkap Kluster 4</i> (PTSL K4).</p> <p>Sampled smallholder member during ASA-2: Abdul Manan (MI.002) The smallholder member can demonstrate legal ownership of the land in form of land certificate or land statement from village authorities.</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No.16.03.24.05.1.00355, Sutir, dated 19 August 1992 for 20,000m²" according to Measurement Letter "Surat Ukur No.12141/1992" dated 19 August 1992, completed map with scale 1:2,000. 	
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		<ul style="list-style-type: none"> - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/166/HM/IX/2021" dated 9 November 2021 stated the land 20,000 m2 under name Sutir was sold to Abdul Manan and now owned by Abdul Manan. - Land Title "Sertipikat Hak Milik No.16.03.24.05.1.00590, Hasan Butar-Butar, dated 18 March 1992 for 10,000m2" according to Measurement Letter "Surat Ukur No.7963/1992" dated 18 March 1992, completed map with scale 1:2,000 - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/165/HM/IX/2021" dated 9 November 2021 stated the land 10,000m2 under name Hasan Butar-Butar was sold to Abdul Manan and now owned by Abdul Manan. <p>Rusmiati (MI.006)</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No.16.03.24.05.1.00933, Marto Utomo, dated 19 June 1995 for 20,000m2" according to Measurement Letter "Surat Ukur" No.1782/1995" dated 19 June 1995, completed map with scale 1:2,000. - Surat Keterangan Ahli Waris No. 2002/231/MM/KB/IX/2019 dated 12 September 2019, Heirs in the name of Rusmiati (wife), Monika Maulida Rahayu (daughter) and Yulia Nur Azizah (daughter) from Agus Kusmanto (died 26 May 2019). The statement letter was signed by the Head of Marga Mulia Village. <p>Based on interviews and field visits it is known that the current ownership is Mr SRS (sale and purchase in January 2023), but there is no evidence of sale or legal land ownership rights.</p> <p>Harjo Suprpto (MI.017)</p>	
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		<p>The smallholder member can demonstrate legal ownership of the land in form of land certificate:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No.16.03.24.05.1.00362, Hardjo Suprpto, dated 19 August 1992 for 20,000m²" according to Measurement Letter "Surat Ukur" No.12148/1992" dated 19 August 1992, completed map with scale 1:2,000. - Land Title "Sertipikat Hak Milik No.16.03.24.05.1.00657, Hardjo Suprpto, dated 18 March 1992 for 9,000m²" according to Measurement Letter "Surat Ukur" No. 8030/1992" dated 18 March 1992, completed map with scale 1:2,000. <p>Kasturi (MI.022)</p> <p>Smallholder member number MI.022 has 2 plots of 1 Ha each in plot numbers 056 and 057, with legal Land Ownership Certificate No. 16.03.24.05.1.00924, on behalf of Mr JKS, dated 19 June 1995 with an area of 20,000m². Land Ownership Certificate No. 145/2002/216/HM/IX/2021 dated 9 November 2021 states that Mr. KSR (Smallholder member number MI.022) really owns (right of ownership) a plot of land measuring 10,000 m² land certificate in the name of Mr JKS with Certificate Number: 16.03.24.05.1.00924 (which has been sold to the name mentioned above) located in Marga Mulya Village. From the verification, it was found that there were differences between the SHM and the Certificate of Ownership, in terms of area and number of plots. In addition, based on an interview with the landowner, it was stated that the land owned was originally a right replacement from WTI because the land was used for a road, but the ownership status was unclear (the SHM was still in someone else's name and the location was not in accordance with the SHM). Since September 2023, the land ownership status has been returned to WTI because the landowner has received replacement land in Plasma SP4</p>	
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		<p>with legal ownership status in the name of the landowner. So that the plot that is currently unknown ownership, and still waiting for a decision from WTI.</p> <p>Mujiono (MI.030)</p> <p>The smallholder member can demonstrate legal ownership of the land in form of land certificate or land statement from village authorities:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No. 16.03.24.05.1.00359, Sarno, dated 19 August 1992 for 20,000m2" according to Measurement Letter "Surat Ukur No.12145/1992" dated 19 August 1992, completed map with scale 1:2,000, - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/216/HM/IX/2021" dated 9 November 2021 stated the land 20,000 m2 under name Sarno was sold to Mujiono and now owned by Mujiono. <p>Sukarno (MI.047)</p> <p>The smallholder member can demonstrate legal ownership of the land in form of land certificate or land statement from village authorities:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No.16.03.24.05.1.00329, Ingan Buling, dated 19 August 1992 for 20,000m2" according to Measurement Letter "Surat Ukur No.12115/1992" dated 19 August 1992, completed map with scale 1:2,000. - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/282/HM/IX/2021" dated 9 November 2021 stated the land 20,000 m2 under name Ingan Buling was sold to Sukarno and now owned by Sukarno. - Land Title "Sertipikat Hak Milik No.00634, Ajan Giring, dated 18 March 1992 for 10,000m2" according to Measurement Letter 	
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		<p>"Surat Ukur No.8007/1992" dated 18 March 1992, completed map with scale 1:2,000.</p> <ul style="list-style-type: none"> - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/280/HM/IX/2021" dated 9 November 2021 stated the land 10,000 m2 under name Ajan Giring was sold to Sukarno and now owned by Sukarno. - Land Title "Sertipikat Hak Milik No.00642, Pebuaq, dated 18 March 1992 for 10,000m2" according to Measurement Letter "Surat Ukur No.8015/1992" dated 18 March 1992, completed map with scale 1:2,000. - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/281/HM/IX/2021" dated 9 November 2021 stated the land 10,000 m2 under name Pebuaq was sold to Sukarno and now owned by Sukarno. <p>Sutrisnan (MI.053)</p> <p>The smallholder member can demonstrate legal ownership of the land in form of land certificate or land statement from village authorities:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No.16.03.24.05.1.00631, Muhammad Nandir dated 18 March 1992 for 10,000m2" according to Measurement Letter "Surat Ukur No.8004/1992" dated 18 March 2022, completed map with scale 1:2,000. - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/297/HM/IX/2021" dated 9 November 2021 stated the land 10,000 m2 under name Muhammad Nandir was sold to Sutrisnan and now owned by Sutrisnan. - Land Title "Sertipikat Hak Milik No. 16.03.24.05.1.00366, Muhammad Nandir, dated 19 August 1992 for 20,000m2" 	
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		<p>according to Measurement Letter "Surat Ukur No.12152/1992" dated 19 August 1992, completed map with scale 1:2,000.</p> <ul style="list-style-type: none"> - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/298/HM/IX/2021" dated 9 November 2021 stated the land 20,000 m2 under name Muhammad Nandir was sold to Sutrisnan and now owned by Sutrisnan. <p>Sami (MI.059)</p> <p>The smallholder member can demonstrate legal ownership of the land in form of land certificate or land statement from village authorities:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No. 16.03.24.05.1.00594, Berbit Anyeq, dated 18 March 1992 for 10,000m2" according to Measurement Letter "Surat Ukur No.7967/1992" dated 18 March 1992, completed map with scale 1:2,000. - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/315/HM/IX/2021" dated 9 November 2021 stated the land 10,000 m2 under name Berbit Anyeq was sold to Sami and now owned by Sami. - Land Title "Sertipikat Hak Milik No.16.03.24.05.1.00658, Warno Utomo dated 18 March 1992 for 10,000m2" according to Measurement Letter "Surat Ukur No.803`/1992" dated 18 March 2022, completed map with scale 1:2,000. - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/489/HM/IX/2021" dated 9 November 2021 stated the land 10,000 m2 under name Warno Utomo was sold to Sami and now owned by Sami. <p>Muhaimin (MI.071)</p>	
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		<p>The smallholder member can demonstrate legal ownership of the land in form of land certificate or land statement from village authorities:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No.16.03.24.05.1.00331, Ujuk Ipui, dated 19 Agustus 1992 for 20,000m²" according to Measurement Letter "Surat Ukur" dated 19 August 1992, completed map with scale 1:2,000. - <i>Surat Keterangan Pelimpahan Tanah Hak Milik</i> from <u>Ujuk Ipui</u> (first party) to Muhaimin (second party) dated 06 June 2005 signed by first and second party, acknowledge by Head of Community Saroja, Head of hamlet, and Head of Marga Mulia village. <p>Suji Is Prasetyaningsih (MI.082)</p> <p>The smallholder member can demonstrate legal ownership of the land in form of land certificate or land statement from village authorities:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No. 16.03.24.05.1.00559, Sayem, dated 30 March 1992 for 20,000m²" according to Measurement Letter "Surat Ukur No.7967/1992" dated 30 March 1992, completed map with scale 1:2,000. - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/323/HM/IX/2021" dated 9 November 2021 stated the land 10,000 m² under name Sayem was sold to Suji Is Prasetyaningsih and now owned by Suji Is Prasetyaningsih. - Land Title "Sertipikat Hak Milik No.16.03.24.05.1.00343, Sudjak dated 18 March 1992 for 10,000m²" according to Measurement Letter "Surat Ukur No.2263/1993" dated 18 March 2022, completed map with scale 1:2,000. - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/324/HM/IX/2021" dated 9 November 	
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		<p>2021 stated the land 5,000 m2 under name Sudjak was sold to Suji Is Prasetyaningsih and now owned by Suji Is Prasetyaningsih.</p> <p>Kuldi (MI.089)</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No.16.03.24.05.1.00400, Kuldi dated 18 March 1992 for 10,000m2" according to Measurement Letter "Surat Ukur No.7773/1992" dated 18 March 2022, completed map with scale 1:2,000. - Land Title "Sertipikat Hak Milik No. 16.03.24.1.00401, Mukhayat, dated 18 March 1992 for 10,000m2" according to Measurement Letter "Surat Ukur No.7774/1992" dated 30 March 1992, completed map with scale 1:2,000. <p>However, it has not been possible to show the Land Ownership Certificate (second certificate) in accordance with the current landowner for the SHM which is still in the name of Mr Mukhayat.</p> <p>Sutrisno (MI.133)</p> <p>Smallholder member number MI.133 has 3 plots with areas of 2 Ha, 1 Ha and 0.96 Ha, with legal rights shown:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No. 16.03.24.05.1.00570, Sutrisno, dated 30 March 1992 for 20,000m2" according to Measurement Letter "Surat Ukur No.2274/1992" dated 30 March 1992, completed map with scale 1:2,000. - Land Title "Sertipikat Hak Milik No. 16.03.24.05.1.00409, Sutrisno, dated 18 March 1992 for 10,000m2" according to Measurement Letter "Surat Ukur No.7782/1992" dated 30 March 1992, completed map with scale 1:2,000. - Land Title "Sertipikat Hak Milik No. 16.03.24.05.1.00243, Soroso, dated 19 August 1992 for 20,000m2" according to Measurement 	
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		<p>Letter "Surat Ukur No.12029/1992" dated 19 August 1992, completed map with scale 1:2,000. (There is no <i>Surat Keterangan Kepemilikan</i> can be shown in accordance with the current landowner for the SHM still under the name of Soroso)</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No. 16.09.08.02.1.00405, Ramlah, dated 18 March 1992 for 10,000m²" according to Measurement Letter "Surat Ukur No.7778/1992" dated 18 March 1992, completed map with scale 1:2,000. (There is no <i>Surat Keterangan Kepemilikan</i> can be shown in accordance with the current landowner for the SHM still under the name of Ramlah) <p>It has not been possible to explain the legal or ownership of the land in accordance with the plots registered by the certification member.</p> <p>Asnawi (MI.199)</p> <p>The Smallholder member number MI.199 has 2 plots with area 1 Ha and 1 Ha, with legal rights shown:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No. 16.03.24.05.1.00318, Sumadi, dated 19 August 1992 for 20,000m²" according to Measurement Letter "Surat Ukur No.12014/1992" dated 19 August 1992, completed map with scale 1:2,000. - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/175/HM/IX/2021" dated 9 November 2021 stated the land 20,000 m² under Sumadi was sold to Asnawi and now owned Asnawi. - Land Title "Sertipikat Hak Milik No. 16.03.24.05.1.00317, Sutrisno bin Suwito, dated 19 August 1992 for 20,000m²" according to Measurement Letter "Surat Ukur No.12103/1992" dated 19 August 1992, completed map with scale 1:2,000. 	
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		<ul style="list-style-type: none"> - Statement letter from village authority "<i>Surat Keterangan Kepemilikan</i> No. 145/2002/175/HM/IX/2021" dated 9 November 2021 stated the land 20,000 m2 under Sutrisno bin Suwito was sold to Asnawi and now owned Asnawi. <p>Masrom (MI.212) Smallholder member number MI.212 has 2 plots of 1 Ha and 2 Ha respectively, with legal rights shown:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No. 553, changed to <i>Masrom</i>, dated 18 March 1992 for 10,000m2" according to Measurement Letter "Surat Ukur No.7926/1992" dated 18 March 1992, completed map with scale 1:2,000. - Land Title "Sertipikat Hak Milik No. 612, changed to <i>Masrom</i>, dated 30 March 1992 for 20,000m2 according to Measurement Letter "Surat Ukur No.2256/1992" dated 18 March 1992, completed map with scale 1:2,000. <p>There is no explanation for the deletion of the name on the SHM from someone else's name to Mr MRM name, so legal rights need to be re-validated.</p> <p>Widiarto (MI.220) Smallholder member number MI.220 has 3 plots, with legal rights shown:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No. 552, Jajad, dated 18 March 1992 for 10,000m2" according to Measurement Letter "Surat Ukur No.7905/1992" dated 18 March 1992, completed map with scale 1:2,000. - <i>Surat Keterangan Pelimpahan Tanah Hak Milik</i> from <u>Jajad</u> (first party) to Widiarto (second party) dated 07 August 2005 signed by 	
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		<p>first and second party, acknowledge by Head of Community Saroja, Head of hamlet, and Head of Marga Mulia village</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No. 16.03.24.05.1.00325, Ucup, dated 19 August 1992 for 20,000m2 according to Measurement Letter "Surat Ukur No.12101/1992" dated 18 March 1992, completed map with scale 1:2,000. - <i>Surat Keterangan Pelimpahan Tanah Hak Milik</i> from Ucup (first party) to Widiarto (second party) dated 07 August 2005 signed by first and second party, acknowledge by Head of Community Saroja, Head of hamlet, and Head of Marga Mulia village - Land Title "Sertipikat Hak Milik No. 16.03.24.05.1.00285, Raswin, dated 19 August 1998 for 20,000m2 according to Measurement Letter "Surat Ukur No.12070/1992" dated 18 March 1992, completed map with scale 1:2,000. - <i>Surat Keterangan Pelimpahan Tanah Hak Milik</i> from Raswin (first party) to Widiarto (second party) dated 07 August 2005 signed by first and second party, acknowledge by Head of Community Saroja, Head of hamlet, and Head of Marga Mulia village <p>Mardiono (MI.232) Smallholder member number MI.220 has 2 plots, with legal rights shown:</p> <ul style="list-style-type: none"> - Land Title "Sertipikat Hak Milik No. 16.03.24.1.00472, Mardiono, dated 18 March 1992 for 10,000m2" according to Measurement Letter "Surat Ukur No.7845/1992" dated 18 March 1992, completed map with scale 1:2,000. - Land Title "Sertipikat Hak Milik No. 16.03.24.1.00601, Mardiono, dated 30 March 1992 for 20,000m2 according to Measurement 	
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Letter "Surat Ukur No.2245/1992" dated 18 March 1992, completed map with scale 1:2,000.

In the business permit from government, *Surat Tanda Daftar Budidaya Perkebunan (STD-B)* including map information to avoid overlapping with other parties or other smallholder or other landowner or state land designated with protection status.

Each smallholder plots in Koperasi Perkebunan Sawit Marga Indah has had *Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup* (SPPL) that issued Environment Agency of Kutai Timur Regency in 2021.

Name of ISH	Surat Tanda Daftar Budidaya Perkebunan	Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup
Abdul Manan (MI.002)	525/103/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.1 (1 Ha) dated 04 May 2021 SPPL Number 314.2 (2 Ha) dated 04 May 2021
Rusmiati (MI.006)	525/005/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.519 (2 Ha) dated 04 May 2021
Harjo Suprpto (MI.017)	525/112/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.33 (2 Ha) dated 04 May 2021 SPPL Number 314.54 (0.9 Ha) dated 04 May 2021
Kasturi (MI.022)	525/115/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.83 (1 Ha) dated 04 May 2021 SPPL Number 314.84 (1 Ha) dated 04 May 2021

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		Mujiono (MI.030)	525/044/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.128 (2 Ha) dated 04 May 2021	
		Sukarno (MI.047)	525/149/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.207 (1 Ha) dated 04 May 2021 SPPL Number 314.209 (2 Ha) dated 04 May 2021 SPPL Number 314.208 (1 Ha) dated 04 May 2021	
		Sutrisnan (MI.053)	525/134/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.240 (1 Ha) dated 04 May 2021 SPPL Number 314.241 (2 Ha) dated 04 May 2021	
		Sami (MI.059)	525/1136/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.163 (1 Ha) dated 04 May 2021 SPPL Number 314.164 (1 Ha) dated 04 May 2021	
		Muhaimin (MI.071)	525/040/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.119 (2 Ha) dated 04 May 2021	
		Suji Is Prasetyani ngsih (MI.082)	525/141/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.200 (0.5 Ha) dated 04 May 2021 SPPL Number 314.193 (1 Ha) dated 04 May 2021	
		Kuldi (MI.089)	525/116/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.88 (1 Ha) dated 04 May 2021 SPPL Number 314.89 (1 Ha) dated 04 May 2021	
		Sutrisno (MI.133)	525/152/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.242 (2 Ha) dated 04 May 2021 SPPL Number 314.243 (1 Ha) dated 04 May 2021	

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		<table><tr><td></td><td></td><td>SPPL Number 314.244 (1 Ha) dated 04 May 2021</td></tr><tr><td>Asnawi (MI.199)</td><td>525/105/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020</td><td>SPPL Number 314.14 (2 Ha) dated 04 May 2021 SPPL Number 314.15 (2 Ha) dated 04 May 2021</td></tr><tr><td>Masrom (MI.212)</td><td>525/121/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020</td><td>SPPL Number 314.110 (2 Ha) dated 04 May 2021 SPPL Number 314.111 (1 Ha) dated 04 May 2021</td></tr><tr><td>Widiarto (MI.220)</td><td>525/155/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020</td><td>SPPL Number 314.266 (1 Ha) dated 04 May 2021 SPPL Number 314.267 (2 Ha) dated 04 May 2021 SPPL Number 314.268 (2 Ha) dated 04 May 2021</td></tr><tr><td>Mardiono (MI.232)</td><td>525/119/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020</td><td>SPPL Number 314.107 (1 Ha) dated 04 May 2021 SPPL Number 314.106 (2 Ha) dated 04 May 2021</td></tr></table>			SPPL Number 314.244 (1 Ha) dated 04 May 2021	Asnawi (MI.199)	525/105/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.14 (2 Ha) dated 04 May 2021 SPPL Number 314.15 (2 Ha) dated 04 May 2021	Masrom (MI.212)	525/121/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.110 (2 Ha) dated 04 May 2021 SPPL Number 314.111 (1 Ha) dated 04 May 2021	Widiarto (MI.220)	525/155/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.266 (1 Ha) dated 04 May 2021 SPPL Number 314.267 (2 Ha) dated 04 May 2021 SPPL Number 314.268 (2 Ha) dated 04 May 2021	Mardiono (MI.232)	525/119/DISBUN-KT/STD-B/MM-KBG/XII/2020 dated 2 December 2020	SPPL Number 314.107 (1 Ha) dated 04 May 2021 SPPL Number 314.106 (2 Ha) dated 04 May 2021	
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		Non-conformity Smallholders can't demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right. For example smallholder member numbers MI.089, MI.133, MI.212, MI.022 and MI.006.																
Milestone B	Smallholder plots are clearly and visibly demarcated and maintained, and the smallholders are operating only within these boundaries.	Based onsite visit to sampled smallholder during audit ASA-2, audit team sighted the land demarcation in form of red poles and/or wood fences are clearly located on the ground. The planting of oil palm only within the boundary.	Complied															

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		During onsite visit ASA-2 to sampled smallholder there is no boundary overlapping with other landowner.		
		Name of ISH	GPS Coordinate Boundary Pole sampled	
		Abdul Manan (MI.002)	116° 54' 54.146" E 1° 4' 45.277" N	
		Rusmiati (MI.006)	116° 54' 41.548" E 1° 5' 41.944" N	
		Harjo Suprpto (MI.017)	116° 55' 4.696" E 1° 3' 53.548" N	
		Kasturi (MI.022)	116° 55' 9.073" E 1° 4' 28.965" N	
		Mujiono (MI.030)	116° 55' 19.192" E 1° 4' 32.056" N	
		Sukarno (MI.047)	116° 54' 51.678" E 1° 6' 7.701" N	
		Sutrisnan (MI.053)	116° 54' 44.859" E 1° 3' 47.485" N	
		Sami (MI.059)	116° 54' 51.728" E 1° 6' 27.125" N	
		Muhaimin (MI.071)	116° 55' 49.705" E 1° 4' 50.239" N	
		Suji Is Prasetyaningsih (MI.082)	116° 55' 56.254" E 1° 5' 47.870" N	
		Kuldi	116° 54' 57.464" E 1° 5' 50.450" N	

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		(MI.089)			
		Sutrisno (MI.133)	116° 55' 43.928" E	1° 5' 7.364" N	
		Asnawi (MI.199)	116° 55' 13.177" E	1° 4' 45.496" N	
		Masrom (MI.212)	116° 56' 13.875" E	1° 6' 5.212" N	
		Widiarto (MI.220)	116° 55' 23.102" E	1° 4' 8.994" N	
		Mardiono (MI.232)	116° 55' 18.253" E	1° 4' 21.977" N	
Criteria 2.2: Smallholders have not acquired lands from indigenous peoples, local communities or other users without their free, prior and informed consent, based on a simplified FPIC approach.					
Eligibility	<p>For existing plots, smallholders can demonstrate that they have not acquired land without FPIC of indigenous peoples, local communities or other users (refer to indicator 1.1E / Appendix 1).</p> <p>Note: For the first time, Free, Prior and Informed Consent (FPIC) is applicable under the RSPO Independent Smallholder (ISH) Standard and RSPO is developing a simplified FPIC guide for independent smallholders. Pending the finalisation of the simplified FPIC, fulfilling Indicator 2.2 E must refer to the Generic 2015 FPIC with relevant restrictions in place for meeting 2.2.E Indicators. This includes only matters under point 4 of Indicator 1.1. E and point D9 of Appendix 1.</p> <p>Independent smallholders will sign a smallholder declaration covering information on the history of their land acquisition and land clearing (see Annex 3 of the RSPO ISH Standard Indonesia National Interpretation 2022).</p>	<p>All the land under Koperasi Perkebunan Sawit Marga Indah was originated from government's transmigration program and no land acquired from indigenous people's land. The original transmigration map sources: "Peta Situasi Transmigrasi No.DA.20/MW/Trans.84-85/Kap/1986 – lembar 65; No. Kapling 412" dated 1986.</p> <p>For existing plot under Koperasi Perkebunan Sawit Marga Indah, transfer of ownership through land sales/purchases among smallholder member does occur and recorded. This land sales/purchase being witnessed by village authorities to avoid any coercion, pressure and preventing double-claim (asking more compensation). Sampled land sales/purchases:</p>			Non-compliance

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Milestone A	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	<ul style="list-style-type: none"> - Statement letter from village authority "Surat Keterangan Kepemilikan No. 145/2002/166/HM/IX/2021" dated 9 November 2021 stated the land 20,000 m2 under name Sutir was sold to Abdul Manan and now owned by Abdul Manan. 	Non-compliance
Milestone B	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	<ul style="list-style-type: none"> - Statement letter from village authority "Surat Keterangan Kepemilikan No. 145/2002/165/HM/IX/2021" dated 9 November 2021 stated the land 10,000m2 under name Hasan Butar-Butar was sold to Abdul Manan and now owned by Abdul Manan. - Statement letter from village authority "Surat Keterangan Kepemilikan No. 145/2002/216/HM/IX/2021" dated 9 November 2021 stated the land 20,000 m2 under name Sarno was sold to Mujiono and now owned by Mujiono. - Statement letter from village authority "Surat Keterangan Kepemilikan No. 145/2002/282/HM/IX/2021" dated 9 November 2021 stated the land 20,000 m2 under name Ingan Buling was sold to Sukarno and now owned by Sukarno. - Statement letter from village authority "Surat Keterangan Kepemilikan No. 145/2002/281/HM/IX/2021" dated 9 November 2021 stated the land 10,000 m2 under name Pebuaq was sold to Sukarno and now owned by Sukarno. - Statement letter from village authority "Surat Keterangan Kepemilikan No. 145/2002/297/HM/IX/2021" dated 9 November 2021 stated the land 10,000 m2 under name Muhammad Nandir was sold to Sutrisnan and now owned by Sutrisnan. - Statement letter from village authority "Surat Keterangan Kepemilikan No. 145/2002/315/HM/IX/2021" dated 9 November 2021 stated the land 10,000 m2 under name Berbit Anyeq was sold to Sami and now owned by Sami. - Statement letter from village authority "Surat Keterangan Kepemilikan No. 145/2002/489/HM/IX/2021" dated 9 November 	Non-compliance

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		<p>2021 stated the land 10,000 m2 under name Warno Utomo was sold to Sami and now owned by Sami.</p> <p>Commitment to not acquiring land without FPIC of indigenous people, local communities or other user stipulated under the Smallholder Declaration "<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>" in RSPO ISH 2019 – INA NI, endorsed 14 February 2022 – Annex 2. Point 9 stipulated "<i>Tidak membuka lahan atau mendapatkan lahan dari masyarakat adat, masyarakat setempat, atau pengguna lain tanpa FPIC dari mereka berdasarkan pendekatan FPIC yang disederhanakan</i>".</p> <p>Sampled smallholder member during ASA-2 signed smallholder declaration "<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>". Verified signed smallholder declarations:</p> <ul style="list-style-type: none"> • Smallholder declaration signed by Abdul Manan (MI.002) on 02 March 2021. • Smallholder declaration signed by Rusmiati (MI.006) on 07 April 2021. • Smallholder declaration signed by Harjo Suprpto (MI.017) on 08 April 2021. • Smallholder declaration signed by Kasturi (MI.022) on 08 April 2021. • Smallholder declaration signed by Mujiono (MI.030) on 08 April 2021. • Smallholder declaration signed by Sukarno (MI.047) on 08 April 2021. 	
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		<ul style="list-style-type: none"> • Smallholder declaration signed by Sutrisnan (MI.053) on 08 April 2021. • Smallholder declaration signed by Sami (MI.059) on 08 April 2021. • Smallholder declaration signed by Muhaimin (MI.071) on 08 April 2021. • Smallholder declaration signed by Suji Is Prasetyaningsing (MI.082) on 08 April 2021. • Smallholder declaration signed by Kuldi (MI.089) on 09 March 2021. • Smallholder declaration signed by Sutrisno (MI.133) on 08 April 2021. • Smallholder declaration signed by Asnawi (MI.199) on 08 April 2021. • Smallholder declaration signed by Masrom (MI.212) on 08 April 2021. • Smallholder declaration signed by Widiarto (MI.220) on 08 April 2021. • Smallholder declaration signed by Mardiono (MI.232) on 08 April 2021. <p><i>"Formulir Pengungkapan Sejarah Penguasaan dan Pemanfaatan Lahan Serta Keberadaan Konflik Lahan", filled up Section 1, Section 2 on land hectarage, land location, land boundaries, ownership type, history on land obtained, history of land use. For example the form "Formulir Pengungkapan Sejarah Penguasaan Lahan dan Konflik Lahan" filled and signed by Abdul Manan (1 Ha) on 09 December 2022, acknowledge by Group Manager, Cooperative Manager and Village Head of Makmur Jaya on 09 December 2022.</i></p>	
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		<p>Based on the verification of the <i>Formulir Pengungkapan Sejarah Penguasaan Lahan dan Konflik Lahan</i> (Disclosure Form of Land Tenure History and Land Conflict) of the sampled farmers, the following was found:</p> <ul style="list-style-type: none"> - Smallholder member number MI.006, Land Disclosure Form section 3 and 6 have no date and signature different from the ID card, no date on the signatures of the GM, Head of Cooperative and Village Head. - Smallholder member number MI.017, Land Disclosure Form signed by Mr SRS (his son) but proof of inheritance/land management rights and data update cannot be presented. - Smallholder member number MI.199, Land Disclosure Form signed by farmers in section 3 and section 6 are different. - Smallholder member number MI.122, Land Disclosure Form in section 3 has no farmer signature and date. - Smallholder member number MI.212, Signature on formulir is different from that on ID card. - Smallholder member number MI.232, Land Disclosure Form section 3 has no farmer signature and date. <p>Non-conformity Smallholders have not completely signed the smallholders statement containing information about the history of their land acquisition and clearing. (Appendix 3).</p>	
Criteria 2.3: The right to use the land is not disputed by indigenous peoples, local communities or other users.			

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Eligibility	<p>Smallholders declare any existing disputes on the land commit to resolving said disputes and provide information on the current status of those disputes (if any) (refer to indicator 1.1E / Appendix 1).</p> <p>Note: The Form on the History of Land Tenure and Conflict Disclosure of the RSPO ISH Standard Indonesia National Interpretation 2022 shall be completed to comply with this indicator</p>	<p>Commitment to not acquiring land without FPIC of indigenous people, local communities or other user stipulated under the Smallholder Declaration "<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>" in RSPO ISH 2019 – INA NI, endorsed 14 February 2022 – Annex 2. Point 9 stipulated "<i>Tidak membuka lahan atau mendapatkan lahan dari masyarakat adat, masyarakat setempat, atau pengguna lain tanpa FPIC dari mereka berdasarkan pendekatan FPIC yang disederhanakan</i>".</p> <p>Verified signed smallholder declarations:</p> <ul style="list-style-type: none"> • Smallholder declaration signed by Abdul Manan (MI.002) on 02 March 2021. • Smallholder declaration signed by Rusmiati (MI.006) on 07 April 2021. • Smallholder declaration signed by Harjo Suprpto (MI.017) on 08 April 2021. • Smallholder declaration signed by Kasturi (MI.022) on 08 April 2021. • Smallholder declaration signed by Mujiono (MI.030) on 08 April 2021. • Smallholder declaration signed by Sukarno (MI.047) on 08 April 2021. • Smallholder declaration signed by Sutrisnan (MI.053) on 08 April 2021. • Smallholder declaration signed by Sami (MI.059) on 08 April 2021. • Smallholder declaration signed by Muhaimin (MI.071) on 08 April 2021. • Smallholder declaration signed by Suji Is Prasetyaningsing (MI.082) on 08 April 2021. 	Complied
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		<ul style="list-style-type: none"> • Smallholder declaration signed by Kuldi (MI.089) on 09 March 2021. • Smallholder declaration signed by Sutrisno (MI.133) on 08 April 2021. • Smallholder declaration signed by Asnawi (MI.199) on 08 April 2021. • Smallholder declaration signed by Masrom (MI.212) on 08 April 2021. • Smallholder declaration signed by Widiarto (MI.220) on 08 April 2021. <p>Smallholder declaration signed by Mardiono (MI.232) on 08 April 2021.</p>	
Milestone A	<p>There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involved.</p> <p>Note: Annex 4 of the RSPO ISH Standard Indonesia National Interpretation 2022 on Land Conflict Resolution Records shall be completed to comply with this Indicator</p>	<p>The sampled smallholder understands there was no past dispute over their land. This was supported by the statement letter from village authorities:</p> <ul style="list-style-type: none"> • Abdul Manan (MI.002) demonstrates letter from Marga Mulya village "Surat Keterangan Tanah Tidak Sengketa No.145/2002/338/MM/XI/2021" dated 22 November 2021 stated Abdul Manan owned land of 10,000m2 of land certified under name Sutir located in Marga Mulya village is not in dispute/land conflict with other party. • Kasturi (MI.022) demonstrates letter from Marga Mulya village "Surat Keterangan Tanah Tidak Sengketa No.145/2002/388/MM/XI/2021" dated 22 November 2021 stated Kasturi owned land of 10,000m2 of land certified under name Jik Serang located in Marga Mulya village is not in dispute/land conflict with other party. • Mujiono (MI.030) demonstrates letter from Marga Mulya village "Surat Keterangan Tanah Tidak Sengketa No.145/2002/416/MM/XI/2021" dated 22 November 2021 stated 	Complied

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		<p>Mujiono owned land of 20,000m2 of land certified under name Sarno located in Marga Mulya village is not in dispute/land conflict with other party.</p> <ul style="list-style-type: none"> Sukarno (MI.047) demonstrates letter from Marga Mulya village "Surat Keterangan Tanah Tidak Sengketa No.145/2002/456/MM/XI/2021" dated 22 November 2021 stated Sukarno owned land of 10,000m2 of land certified under name Ajan Giring located in Marga Mulya village is not in dispute/land conflict with other party. Widiarto (MI.220) demonstrates letter from Marga Mulya village "Surat Keterangan Tanah Tidak Sengketa No.145/2002/508/MM/XI/2021" dated 22 November 2021 stated Widiarto owned land of 10,000m2 of land certified under name Jajad located in Marga Mulya village is not in dispute/land conflict with other party. <p>Based on stakeholder consultation to Marga Mulia village head, there was no land dispute over lands in smallholder member area of Koperasi Perkebunan Sawit Marga Indah.</p>	
Milestone B	There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involved.	<p>The sampled smallholder understands there was no past dispute over their land. This was supported by the statement letter from village authorities:</p> <ul style="list-style-type: none"> Abdul Manan (MI.002) demonstrates letter from Marga Mulya village "Surat Keterangan Tanah Tidak Sengketa No.145/2002/338/MM/XI/2021" dated 22 November 2021 stated Abdul Manan owned land of 10,000m2 of land certified under name Sutir located in Marga Mulya village is not in dispute/land conflict with other party. 	Complied

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		<ul style="list-style-type: none"> • Kasturi (MI.022) demonstrates letter from Marga Mulya village "Surat Keterangan Tanah Tidak Sengketa No.145/2002/388/MM/XI/2021" dated 22 November 2021 stated Kasturi owned land of 10,000m2 of land certified under name Jik Serang located in Marga Mulya village is not in dispute/land conflict with other party. • Mujiono (MI.030) demonstrates letter from Marga Mulya village "Surat Keterangan Tanah Tidak Sengketa No.145/2002/416/MM/XI/2021" dated 22 November 2021 stated Mujiono owned land of 20,000m2 of land certified under name Sarno located in Marga Mulya village is not in dispute/land conflict with other party. • Sukarno (MI.047) demonstrates letter from Marga Mulya village "Surat Keterangan Tanah Tidak Sengketa No.145/2002/456/MM/XI/2021" dated 22 November 2021 stated Sukarno owned land of 10,000m2 of land certified under name Ajan Giring located in Marga Mulya village is not in dispute/land conflict with other party. • Widiarto (MI.220) demonstrates letter from Marga Mulya village "Surat Keterangan Tanah Tidak Sengketa No.145/2002/508/MM/XI/2021" dated 22 November 2021 stated Widiarto owned land of 10,000m2 of land certified under name Jajad located in Marga Mulya village is not in dispute/land conflict with other party. <p>Based on stakeholder consultation to Marga Mulia village head, there was no land dispute over lands in smallholder member area of Koperasi Perkebunan Sawit Marga Indah.</p>	
Criteria 2.4: Smallholder plots are located outside of areas classified as national parks or protected areas, as defined by national, regional or local law or as specified in National Interpretation.			

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Eligibility	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to indicator 1.1E / Appendix 1).	Koperasi Perkebunan Sawit Marga Indah provides member list and the oil palm plantation blocks map, scale 1:16,000. This map was prepared from legal ownership of land and satellite imagery.	Complied
Milestone A	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to indicator 1.1E / Appendix 1).	Smallholder blocks under Koperasi Perkebunan Sawit Marga Indah was originated from government's transmigration program. The original transmigration map sources: "Peta Situasi Transmigrasi No.DA.20/MW/Trans.84-85/Kap/1986 – lembar 65; No. Kapling 412" dated 1986.	Complied
Milestone B	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to indicator 1.1E / Appendix 1).	<p>Koperasi Perkebunan Sawit Marga Indah listed and checked the smallholder member's legal ownership of the land "Profil Keanggotaan Koperasi Sertifikasi Berdasarkan Kepemilikan Kebun Petani":</p> <ul style="list-style-type: none"> - 263 land parcels have issued with land title/"<i>Sertifikat Hak Milik</i>". - 5 land parcels (member of MI.021; MI.121; MI.153; M.173; M.197) with statement of land ownership "<i>Surat Keterangan Tanah</i>" from village authorities. - 2 land parcels (member of MI.023 and MI.206) with statement of land ownership "<i>Surat Keterangan Pelimpahan atas Tanah Hak Milik</i>" from village authorities <p>Koperasi Perkebunan Sawit Marga Indah demonstrate plantation map overlaid with Kutai Timur Regency spatial planning map; forest area map; and river map; Scale of map 1 : 200,000. The source of map indicating the forest area, water body, peat area, spatial planning designation as per:</p> <ul style="list-style-type: none"> • Decree on moratorium for permit issuance in forest area "<i>Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No.SK.7099/MENLHK-PKTL/IPSDH/PLA.1/8/2019 tentang Penetapan Peta Indikatif Penghentian Pemberian Izin Baru Hutan Alam Primer dan Lahan Gambut tahun 2019</i>". 	Complied

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		<ul style="list-style-type: none"> Decree on moratorium for permit issuance in forest area "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No.SK.666/MENLHK-PKTL/IPSDH/PLA. 1/2/2021 tentang Penetapan Peta Indikatif Penghentian Pemberian Perizinan Berusaha, Persetujuan Penggunaan Kawasan Hutan, atau Persetujuan Perubahan Peruntukan Kawasan Hutan Baru pada Hutan Alam Primer dan Lahan Gambut Tahun 2021, Periode I". Decree on forest area in Kalimantan Timur Province "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No. SK.8109/MENLHK-PKTL/KUH/PLA.2/11/2018 tentang Peta Perkembangan Pengukuhan Kawasan Hutan Provinsi Kalimantan Timur". Decree on spatial planning "Peraturan Daerah Provinsi Kalimantan Timur No.1 Tahun 2016 tentang Rencana Tata Ruang Wilayah Provinsi Kalimantan Timur Tahun 2016-2036". <p>From the overlaid plantation map it was understood that the smallholder member's oil palm plantation located outside national park or forest area or other area not designated for plantation development</p>	
Criteria 2.5: For new planting, smallholders do not clear or acquire any land without obtaining the free, prior and informed consent (FPIC), of indigenous people and/or local communities and/or other users , based on a simplified FPIC approach. Do any smallholders within the group have plans for new planting of oil palm? If none, SKIP.			
Eligibility	For new oil palm planting, smallholders commit not to clear or acquire land from indigenous people, local communities, or other users without their FPIC, based on a simplified FPIC approach (refer to indicator 1.1E / Appendix 1).	<p>The oil palm planting year based on disclosure to RSPO was 2004 and 2005. Based on interview with Koperasi Perkebunan Sawit Marga Indah, the chairman and group manager stated they does not have planning for new planting.</p> <p>Koperasi Perkebunan Sawit Marga Indah demonstrate plantation map overlaid with Kutai Timur Regency spatial planning map; forest area map; and river map; Scale of map 1 : 200,000. From the overlaid</p>	Complied

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		plantation map it was understood that the smallholder member's oil palm plantation cannot be expanded. Because expansion of oil palm plantation will invade other village territories.	
Milestone A	<p>Smallholders complete training on how to conduct a simplified FPIC approach.</p> <p>Note: While the simplified FPIC guide that is being developed by RSPO, trainings to be delivered to independent smallholders should include phases in the FPIC in relation to fulfilling Indicator 2.1.E, 2.2.E and 2.3.E (on the History of Land Tenure and Conflict Disclosure and the Land Conflict Resolution Records of the RSPO ISH Standard Indonesia National Interpretation 2022).</p> <p>Do any smallholders within the group have plans for new planting of oil palm?</p>	<p>The oil palm planting year based on disclosure to RSPO was 2004 and 2005. Based on interview with Koperasi Perkebunan Sawit Marga Indah, the chairman and group manager stated they does not have planning for new planting.</p> <p>Koperasi Perkebunan Sawit Marga Indah demonstrate plantation map overlaid with Kutai Timur Regency spatial planning map; forest area map; and river map; Scale of map 1 : 200,000. From the overlaid plantation map it was understood that the smallholder member's oil palm plantation cannot be expanded. Because expansion of oil palm plantation will invade other village territories.</p>	Complied
Milestone B	<p>Based on a simplified FPIC approach, smallholders jointly agree on a plan with the affected indigenous peoples and/or local communities and/or other rights holders, including vulnerable groups, for new oil palm developments, if these involve land-use change.</p> <p>Do any smallholders within the group have plans for new planting of oil palm?</p>	<p>The oil palm planting year based on disclosure to RSPO was 2004 and 2005. Based on interview with Koperasi Perkebunan Sawit Marga Indah, the chairman and group manager stated they does not have planning for new planting.</p> <p>Koperasi Perkebunan Sawit Marga Indah demonstrate plantation map overlaid with Kutai Timur Regency spatial planning map; forest area map; and river map; Scale of map 1 : 200,000. From the overlaid plantation map it was understood that the smallholder member's oil palm plantation cannot be expanded. Because expansion of oil palm plantation will invade other village territories.</p>	Complied
Principle 3: Respect human rights, including workers' rights and conditions Safeguard human rights and protect workers' rights, ensuring safe and decent working conditions.			
Criteria 3.1: There is no use of forced labour.			

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Eligibility	<p>Smallholders commit to no use of forced labour and ensure that any use of forced labour on the farm is terminated at Eligibility.</p> <p>They provide information on the source of labour, including family members, working on the farm and hired labour including contract workers (refer to indicator 1.1E / Appendix 1).</p> <p>Note: Information regarding worker sourcing may be communicated verbally or using template for the Registry of Workers (Annex 5 of the RSPO ISH Standard Indonesia National Interpretation 2022).</p>	<p>Koperasi Perkebunan Sawit Marga Indah has established Decree Number 015/KOP.MI/MM/I/2021 dated 9 January 2021 concerning Forced Labour, Discrimination and Human Trafficking, stated:</p> <ul style="list-style-type: none"> • Cooperative members are prohibited from committing acts of discrimination (colour, ethnicity, race, religion, class/group, gender, political affiliation, etc.) on any basis. • Prohibited to do or conduct forced labour to workers or someone else in every situation. • Prohibited to do human trafficking in every form and also no using illegal worker. <p>Smallholder members have signed declaration letter "<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>" whereby at Chapter D, Article 3 of the declaration stated that member commit to ensures no forced labour on farm operations and ending any existing forced labour. Smallholders have given awareness prior to signing the declaration letter.</p> <p>Based on verification document sample of smallholder members:</p> <ul style="list-style-type: none"> • Smallholder declaration signed by Abdul Manan (MI.002) on 02 March 2021. • Smallholder declaration signed by Rusmiati (MI.006) on 07 April 2021. • Smallholder declaration signed by Harjo Suprpto (MI.017) on 08 April 2021. • Smallholder declaration signed by Kasturi (MI.022) on 08 April 2021. 	Complied
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		<ul style="list-style-type: none"> • Smallholder declaration signed by Mujiono (MI.030) on 08 April 2021. • Smallholder declaration signed by Sukarno (MI.047) on 08 April 2021. • Smallholder declaration signed by Sutrisnan (MI.053) on 08 April 2021. • Smallholder declaration signed by Sami (MI.059) on 08 April 2021. • Smallholder declaration signed by Muhaimin (MI.071) on 08 April 2021. • Smallholder declaration signed by Suji Is Prasetyaningsing (MI.082) on 08 April 2021. • Smallholder declaration signed by Kuldi (MI.089) on 09 March 2021. • Smallholder declaration signed by Sutrisno (MI.133) on 08 April 2021. • Smallholder declaration signed by Asnawi (MI.199) on 08 April 2021. • Smallholder declaration signed by Masrom (MI.212) on 08 April 2021. • Smallholder declaration signed by Widiarto (MI.220) on 08 April 2021. • Smallholder declaration signed by Mardiono (MI.232) on 08 April 2021. <p>The workers for harvesting, manuring and spraying are hired directly by the members. The organizations have a work agreement template explaining type of work, working conditions, wages, right and obligation and compliance to national/local regulations.</p>	
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		<p>Decree Number 026/KOP.MI/MM/III/2022 dated 26 March 2022 concerning Jamal Sodikin as Appointed of Representative Independent Smallholders.</p> <p>Decree Number 027/KOP.MI/MM/III/2022 dated 26 March 2022 concerning Suhendra as Appointed Coordinator of Worker. representative of casual/daily worker (piece rate) for who work in the farm of smallholder members.</p> <p>Work Agreement between land owner and casual daily workers (piece rate) of Independent Smallholders dated 01 January 2024, between Jamal Sodikin (Representative of Independent Smallholders) hereinafter referred to as the First Party and Suhendra (Representative of Daily Workers/Piece Rate Worker) hereinafter referred to as the Second Party . The work agreement is valid until 31 December 2024.</p> <p>Article 3 Employment Relations</p> <ol style="list-style-type: none"> 1. Each worker must provide personal identification data. 2. All workers are placed/employed according to skills, experience, abilities and needs. 3. Land owners gradually provide work tools, PPE, provide health checks and health care in clinics, as well as worker protection by participating as BPJS Ketenagakerjaan participants collectively in 2 programs, namely the <i>Jaminan Kecelakaan Kerja</i> and <i>Jaminan Kematian</i> program. <p>Article 5 states that workers are not bound by time, the work is carried out on a piece rate basis and pays wages according to the agreement in the amount of:</p>	
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		<ul style="list-style-type: none"> • IDR 250,000 to 300,000/ton for harvester • IDR 1,000,000/ha for pruning • IDR 300,000/Ha for spraying worker • IDR 30,000/Ton for worker of FFB weighbridge • IDR 30,000/sack for manuring worker • IDR 150,000/ton for FFB transporting. <p>Koperasi Perkebunan Sawit Marga Indah shown the list of workers with contains the name of the worker, name of the land owner, Kelompok Tani, gender, religion, type of work, average wages/day, facilities received from land owner. List of workers has been referring to Annex 5 of the RSPO ISH Standard Indonesia National Interpretation 2022. List of Workers for the period May 2024, with the number of workers being 61 workers (harvesting, manuring and spraying).</p> <p>Apart from that, there are also 4 office workers. Koperasi Perkebunan Sawit Marga Indah shown <i>Surat Perjanjian Kerja Kontrak Nomor 02/SPK/KPSMI/MM/I/2024</i> between Juwito (chairman of Koperasi – first party) with Dwi Lukmantoro (second party), with an agreement validity period of 01 January to 31 December 2024. Effective working hours are 5 hours per day with 5 working days for administrative work, with wages of IDR 3,520,000,- In the agreement, Article 12 regulates resignation and dispute resolution.</p>	
Milestone A	Smallholders complete training on free and fair labour and implement measures to ensure that all work is voluntary, and the following practices are prohibited:	Koperasi Perkebunan Sawit Marga Indah conducted the 'Sekolah Lapang' or Field School to increase the smallholder knowledge and refresh their awareness related to the organizational procedure, policy and commitment as well. Some of commitment re-disseminated was related to no use of forced labour in any farm operation.	Complied

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	<ul style="list-style-type: none"> Retention of identity documents including but not limited to passports; Payment of recruitment fees by workers; Contract substitution; Involuntary overtime; Lack of freedom of workers to resign; Penalty for termination of employment; Debt bondage; Withholding of wages 	<p>Minutes of '<i>Laporan Sekolah Lapang Pekebun Swadaya</i> period 2024, can be seen as follows:</p> <ul style="list-style-type: none"> 16 January 2024 located in MI-1 plot name Haryanto, attended by 37 smallholder members (from KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur) 17 January 2024 located in MI-4 plot name Mahdar, attended by 28 smallholder members (from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari). 18 January 2024 located in MI-5 plot name Jamal Sodikin, attended by 35 smallholder members (from KT Tani Jaya). <p>Based on interviews with members of the smallholder, it is known that the smallholders understand the policies that prohibit the use of forced labor and human trafficking. And based on interview with workers, no forced labor practices were found on the farm.</p>	
Milestone B	Workers on the farm, including their families, have unrestricted access to their identity documents, have freedom of movement and can declare that their employment is freely chosen.	Based on interviews with harvester (NRK & JNL) with the landowner (MI.082 and MI.089), it was stated that there was no detention of workers' ID cards, no coercion during work, no prohibition if they wanted to resign, and wages were paid in accordance with the work agreement.	Complied
Criteria 3.2: Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision and when not interfering with education programmes. Children are not exposed to hazardous working conditions.			
Eligibility	<p>Smallholders are aware of what defines child labour and ensure that any child labour in the farm operations is terminated at Eligibility. Awareness of child labour and commitment to no child labour includes:</p> <ol style="list-style-type: none"> Compliance with the minimum age of workers at 18 years old. Not exposing children to hazardous work. Providing adult supervision of children working on the farm. 	<p>Koperasi Perkebunan Sawit Marga Indah has a policy regarding prohibition of child labour set under Decree No. 014/KOP.MI/MM/01/2021, dated 21 January 2021 stating:</p> <ul style="list-style-type: none"> For Cooperative members not to employ children under 17 years of age. 	Complied

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	<p>4. Ensuring the practice of children's rights to education is unrestricted and respected. (refer to indicator 1.1E / Appendix 1).</p> <p>Note: Only the landowner's children or children who share a direct kinship and live with the landowner are allowed to help at the farm. The children being on the farm is in the context for helping their own family. Workers' children are not permitted to help at the landowner's farm.</p>	<ul style="list-style-type: none"> • And for children aged 13-17 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs. <p>This policy refers to the existing laws and regulations in Indonesia and international such as :</p> <ul style="list-style-type: none"> • Law No. 13 of 2013 concerning the prohibition of using child labour. • Law No.1 of 2000 <i>Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak.</i> • Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja.</i> <p>Koperasi Perkebunan Sawit Marga Indah conducted the 'Sekolah Lapang' or Field School to increase the smallholder knowledge and refresh their awareness related to the organizational procedure, policy and commitment as well. Some of commitment re-disseminated was related to no use of child labour in any farm operation.</p> <p>Minutes of '<i>Laporan Sekolah Lapang Pekebun Swadaya</i> period 2024, can be seen as follows:</p> <ul style="list-style-type: none"> • 16 January 2024 located in MI-1 plot name Haryanto, attended by 37 smallholder members (from KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur) • 17 January 2024 located in MI-4 plot name Mahdar, attended by 28 smallholder members (from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari). • 18 January 2024 located in MI-5 plot name Jamal Sodikin, attended by 35 smallholder members (from KT Tani Jaya). 	
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		<p>Smallholder members have signed declaration letter "<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>" whereby at Chapter D Article 8, stated that member commit to ensures that no child labour in oil palm operation and ending any existing child labour. Smallholders have given awareness prior to signing the declaration letter. Based on verification document sample of smallholder members:</p> <ul style="list-style-type: none"> • Smallholder declaration signed by Abdul Manan (MI.002) on 02 March 2021. • Smallholder declaration signed by Rusmiati (MI.006) on 07 April 2021. • Smallholder declaration signed by Harjo Suprpto (MI.017) on 08 April 2021. • Smallholder declaration signed by Kasturi (MI.022) on 08 April 2021. • Smallholder declaration signed by Mujiono (MI.030) on 08 April 2021. • Smallholder declaration signed by Sukarno (MI.047) on 08 April 2021. • Smallholder declaration signed by Sutrisnan (MI.053) on 08 April 2021. • Smallholder declaration signed by Sami (MI.059) on 08 April 2021. • Smallholder declaration signed by Muhaimin (MI.071) on 08 April 2021. • Smallholder declaration signed by Suji Is Prasetyaningsing (MI.082) on 08 April 2021. • Smallholder declaration signed by Kuldi (MI.089) on 09 March 2021. 	
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		<ul style="list-style-type: none"> • Smallholder declaration signed by Sutrisno (MI.133) on 08 April 2021. • Smallholder declaration signed by Asnawi (MI.199) on 08 April 2021. • Smallholder declaration signed by Masrom (MI.212) on 08 April 2021. • Smallholder declaration signed by Widiarto (MI.220) on 08 April 2021. • Smallholder declaration signed by Mardiono (MI.232) on 08 April 2021. <p>Koperasi Perkebunan Sawit Marga Indah shows the List of Workers for the period May 2024, with the number of workers being 61 workers. From the list of workers, it is known that the youngest workers are 26 years old in the names of S***.</p> <p>Based on field visit to smallholder plots, interview with workers and smallholder member, confirmed that there is no child labour were work in the farm.</p>	
Milestone A	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> 1. There are no workers on smallholder farms under the age of 18. 2. Children are only permitted to help on family farms and are not permitted to perform hazardous work that may be physically or mentally harmful and that may intervene with the educational activities at school. 	<p>Koperasi Perkebunan Sawit Marga Indah has a policy regarding prohibition of child labour set under Decree No. 014/KOP.MI/MM/01/2021, dated 21 January 2021 stating:</p> <ul style="list-style-type: none"> • For Cooperative members not to employ children under 17 years of age. • And for children aged 13-17 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs. 	Complied

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	<p>3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable. (Young workers are not permitted in Indonesia).</p> <p>Note: Law 13 of 2003 on Manpower, Law 35 of 2014 on Child Protection, Presidential Decree No. 59/2020 on National Action Plan for Elimination of the Worst Form of Child Labour, mandates a roadmap for strategic and large-scale business development towards a child labour-free Indonesia. Based on the 2020-2022 Roadmap, no children under age 18 shall be employed in agricultural and plantation sectors.</p>	<p>This policy refers to the existing laws and regulations in Indonesia and international such as :</p> <ul style="list-style-type: none"> • Law No. 13 of 2013 concerning the prohibition of using child labour. • Law No.1 of 2000 <i>Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak.</i> • Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja.</i> <p>Koperasi Perkebunan Sawit Marga Indah conducted the 'Sekolah Lapang' or Field School to increase the smallholder knowledge and refresh their awareness related to the organizational procedure, policy and commitment as well. Some of commitment re-disseminated was related to no use of child labour in any farm operation.</p> <p>Minutes of '<i>Laporan Sekolah Lapang Pekebun Swadaya</i> period 2024, can be seen as follows:</p> <ul style="list-style-type: none"> • 16 January 2024 located in MI-1 plot name Haryanto, attended by 37 smallholder members (from KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur) • 17 January 2024 located in MI-4 plot name Mahdar, attended by 28 smallholder members (from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari). • 18 January 2024 located in MI-5 plot name Jamal Sodikin, attended by 35 smallholder members (from KT Tani Jaya). <p>Smallholder members have signed declaration letter "<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>" whereby at Chapter D Article 8, stated that</p>	
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		<p>member commit to ensures that no child labour in oil palm operation and ending any existing child labour. Smallholders have given awareness prior to signing the declaration letter. Based on verification document sample of smallholder members:</p> <ul style="list-style-type: none"> • Smallholder declaration signed by Abdul Manan (MI.002) on 02 March 2021. • Smallholder declaration signed by Rusmiati (MI.006) on 07 April 2021. • Smallholder declaration signed by Harjo Suprpto (MI.017) on 08 April 2021. • Smallholder declaration signed by Kasturi (MI.022) on 08 April 2021. • Smallholder declaration signed by Mujiono (MI.030) on 08 April 2021. • Smallholder declaration signed by Sukarno (MI.047) on 08 April 2021. • Smallholder declaration signed by Sutrisnan (MI.053) on 08 April 2021. • Smallholder declaration signed by Sami (MI.059) on 08 April 2021. • Smallholder declaration signed by Muhaimin (MI.071) on 08 April 2021. • Smallholder declaration signed by Suji Is Prasetyaningsing (MI.082) on 08 April 2021. • Smallholder declaration signed by Kuldi (MI.089) on 09 March 2021. • Smallholder declaration signed by Sutrisno (MI.133) on 08 April 2021. 	
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		<ul style="list-style-type: none"> • Smallholder declaration signed by Asnawi (MI.199) on 08 April 2021. • Smallholder declaration signed by Masrom (MI.212) on 08 April 2021. • Smallholder declaration signed by Widiarto (MI.220) on 08 April 2021. • Smallholder declaration signed by Mardiono (MI.232) on 08 April 2021. <p>Koperasi Perkebunan Sawit Marga Indah shows the List of Workers for the period May 2024, with the number of workers being 61 workers. From the list of workers, it is known that the youngest workers are 26 years old in the names of S***.</p> <p>Based on field visit to smallholder plots, interview with workers and smallholder member, confirmed that there is no child labour were work in the farm.</p> <p>ICS regularly monitor the harvesting and upkeep activity in the farm, and ICS of Koperasi Perkebunan Sawit Marga Indah has ensured that all smallholder members did not use child labour or worker under the age of 18 for their farm.</p>	
Milestone B	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> 1. There are no workers on smallholder farms under the age of 18. 2. Children are only permitted to help on family farms and are not permitted to perform hazardous work that may be physically or 	<p>Koperasi Perkebunan Sawit Marga Indah has a policy regarding prohibition of child labour set under Decree No. 014/KOP.MI/MM/01/2021, dated 21 January 2021 stating:</p> <ul style="list-style-type: none"> • For Cooperative members not to employ children under 17 years of age. 	Complied

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	<p>mentally harmful and that may intervene with the educational activities at school.</p> <p>3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable. (Young workers are not permitted in Indonesia).</p>	<ul style="list-style-type: none"> • And for children aged 13-17 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs. <p>This policy refers to the existing laws and regulations in Indonesia and international such as :</p> <ul style="list-style-type: none"> • Law No. 13 of 2013 concerning the prohibition of using child labour. • Law No.1 of 2000 <i>Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak.</i> • Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja.</i> <p>Koperasi Perkebunan Sawit Marga Indah conducted the 'Sekolah Lapang' or Field School to increase the smallholder knowledge and refresh their awareness related to the organizational procedure, policy and commitment as well. Some of commitment re-disseminated was related to no use of child labour in any farm operation.</p> <p>Minutes of '<i>Laporan Sekolah Lapang Pekebun Swadaya</i> period 2024, can be seen as follows:</p> <ul style="list-style-type: none"> • 16 January 2024 located in MI-1 plot name Haryanto, attended by 37 smallholder members (from KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur) • 17 January 2024 located in MI-4 plot name Mahdar, attended by 28 smallholder members (from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari). • 18 January 2024 located in MI-5 plot name Jamal Sodikin, attended by 35 smallholder members (from KT Tani Jaya). 	
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		<p>Smallholder members have signed declaration letter "<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>" whereby at Chapter D Article 8, stated that member commit to ensures that no child labour in oil palm operation and ending any existing child labour. Smallholders have given awareness prior to signing the declaration letter. Based on verification document sample of smallholder members:</p> <ul style="list-style-type: none"> • Smallholder declaration signed by Abdul Manan (MI.002) on 02 March 2021. • Smallholder declaration signed by Rusmiati (MI.006) on 07 April 2021. • Smallholder declaration signed by Harjo Suprpto (MI.017) on 08 April 2021. • Smallholder declaration signed by Kasturi (MI.022) on 08 April 2021. • Smallholder declaration signed by Mujiono (MI.030) on 08 April 2021. • Smallholder declaration signed by Sukarno (MI.047) on 08 April 2021. • Smallholder declaration signed by Sutrisnan (MI.053) on 08 April 2021. • Smallholder declaration signed by Sami (MI.059) on 08 April 2021. • Smallholder declaration signed by Muhaimin (MI.071) on 08 April 2021. • Smallholder declaration signed by Suji Is Prasetyaningsing (MI.082) on 08 April 2021. • Smallholder declaration signed by Kuldi (MI.089) on 09 March 2021. 	
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		<ul style="list-style-type: none"> • Smallholder declaration signed by Sutrisno (MI.133) on 08 April 2021. • Smallholder declaration signed by Asnawi (MI.199) on 08 April 2021. • Smallholder declaration signed by Masrom (MI.212) on 08 April 2021. • Smallholder declaration signed by Widiarto (MI.220) on 08 April 2021. • Smallholder declaration signed by Mardiono (MI.232) on 08 April 2021. <p>Koperasi Perkebunan Sawit Marga Indah shows the List of Workers for the period May 2024, with the number of workers being 61 workers. From the list of workers, it is known that the youngest workers are 26 years old in the names of S***.</p> <p>Based on field visit to smallholder plots, interview with workers and smallholder member, confirmed that there is no child labour were work in the farm.</p> <p>ICS regularly monitor the harvesting and upkeep activity in the farm, and ICS of Koperasi Perkebunan Sawit Marga Indah has ensured that all smallholder members did not use child labour or worker under the age of 18 for their farm.</p>	
<p>Criteria 3.3: Workers' pay complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations.</p> <p>Are there workers on the farm?</p>			

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Eligibility	<p>Smallholders commit to pay workers according to at least equal to the Minimum Wage based on the smallholder's location as applicable by law (refer to indicator 1.1E / Appendix 1).</p> <p>Note: The calculation to pay the minimum wage based on working hours refers to Government Regulations (PP) No. 36 Year 2021 on Wage, Article 16 Sub Article 4 4 Wage Formula.</p>	<p>Koperasi Perkebunan Sawit Marga Indah has committed to pay workers with a minimum wage in accordance with regulation, set in Group Manager Decree No. 017/KOP.MI/MM/01/2021 dated 9 January 2021 concerning Wage Payments, mentioned that Koperasi Perkebunan Sawit Marga Indah will pay worker's wages referring to applicable government regulation. If the wage is lower than the stipulated, it must be explained by the conversion system of working hours or a special situation.</p> <p>Koperasi Perkebunan Sawit Marga Indah conducted the 'Sekolah Lapang' or Field School to increase the smallholder knowledge and refresh their awareness related to the organizational procedure, policy and commitment as well. Some of commitment re-disseminated was related to pay national level minimum wage.</p> <p>Minutes of '<i>Laporan Sekolah Lapang Pekebun Swadaya</i> period 2024, can be seen as follows:</p> <ul style="list-style-type: none"> • 16 January 2024 located in MI-1 plot name Haryanto, attended by 37 smallholder members (from KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur) • 17 January 2024 located in MI-4 plot name Mahdar, attended by 28 smallholder members (from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari). • 18 January 2024 located in MI-5 plot name Jamal Sodikin, attended by 35 smallholder members (from KT Tani Jaya). <p>Smallholder members have signed declaration letter "<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>" whereby at point D.4 stated <i>berkomitmen untuk membayarkan upah minimum sesuai dengan tingkat regional -</i></p>	Complied
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		<p>that all smallholder committed to pay of national level minimum wage. Based on verification document sample of smallholder members:</p> <ul style="list-style-type: none"> - Smallholder declaration signed by Abdul Manan (MI.002) on 02 March 2021. - Smallholder declaration signed by Rusmiati (MI.006) on 07 April 2021. - Smallholder declaration signed by Harjo Suprpto (MI.017) on 08 April 2021. - Smallholder declaration signed by Kasturi (MI.022) on 08 April 2021. - Smallholder declaration signed by Mujiono (MI.030) on 08 April 2021. - Smallholder declaration signed by Sukarno (MI.047) on 08 April 2021. - Smallholder declaration signed by Sutrisnan (MI.053) on 08 April 2021. - Smallholder declaration signed by Sami (MI.059) on 08 April 2021. - Smallholder declaration signed by Muhaimin (MI.071) on 08 April 2021. - Smallholder declaration signed by Suji Is Prasetyaningsing (MI.082) on 08 April 2021. - Smallholder declaration signed by Kuldi (MI.089) on 09 March 2021. - Smallholder declaration signed by Sutrisno (MI.133) on 08 April 2021. - Smallholder declaration signed by Asnawi (MI.199) on 08 April 2021. 	
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		<ul style="list-style-type: none"> - Smallholder declaration signed by Masrom (MI.212) on 08 April 2021. - Smallholder declaration signed by Widiarto (MI.220) on 08 April 2021. - Smallholder declaration signed by Mardiono (MI.232) on 08 April 2021. 	
Milestone A	Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups, including women.	<p>The Decree Letter of the Governor of Kalimantan Timur Province No.100.3.3.1/K.834/2023 dated 30 November 2023 regarding Province Minimum Wage of 2024 for Kutai Timur Regency that set at IDR 3,515,324/month valid since 01 January 2024.</p> <p>Referring to Government Regulations (PP) No. 36 Year 2021 concerning Wages. The daily wage calculated from the minimum wage divided by 25 working days is IDR 140,612.96. The calculation of hourly wages is a minimum wage divided by 126. So that from the minimum wage provisions, it is known that the hourly wage is IDR 27,899.39.</p> <p>From document verification, it is known that the applicable wage provisions are stipulated in the Work Agreement. Article 5 states that workers are not bound by time, the work is carried out on a wholesale basis and pays wages according to the agreement in the amount of:</p> <ul style="list-style-type: none"> • IDR 250,000 to 300,000/ton for harvester • IDR 1,000,000/ha for pruning • IDR 300,000/Ha for spraying worker • IDR 30,000/Ton for worker of FFB weighbridge • IDR 30,000/sack for manuring worker • IDR 150,000/ton for FFB transporting. 	Complied

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		<p>Koperasi Perkebunan Sawit Marga Indah shows evidence of payment for harvesters and upkeep workers for the period April 2024,</p> <ul style="list-style-type: none"> - HD (harvester) worker from land owner MI.212, with total FFB of 4,220 kg with wages received of IDR 1,05*,***- - MH (harvester) worker from land owner MI.002 with total FFB of 3,691 kg with wages received of IDR 92*,***.- - HD (sprayer) from land owner MI.212, with wages received of IDR 7,0**,*** <p>Interviews with harvesters stated that wage payments were in accordance with those in the work agreement, there were not late or deficiencies in wage payments.</p> <p>From the explanation above, it is known that workers receive payments as expected and agreed upon and accordance the minimum wage and without discrimination against vulnerable groups, including women.</p>	
Milestone B	Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups including women.	<p>The Decree Letter of the Governor of Kalimantan Timur Province No.100.3.3.1/K.834/2023 dated 30 November 2023 regarding Province Minimum Wage of 2024 for Kutai Timur Regency that set at IDR 3,515,324/month valid since 01 January 2024.</p> <p>Referring to Government Regulations (PP) No. 36 Year 2021 concerning Wages. The daily wage calculated from the minimum wage divided by 25 working days is IDR 140,612.96. The calculation of hourly wages is a minimum wage divided by 126. So that from the</p>	Complied

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		<p>minimum wage provisions, it is known that the hourly wage is IDR 27,899.39.</p> <p>From document verification, it is known that the applicable wage provisions are stipulated in the Work Agreement. Article 5 states that workers are not bound by time, the work is carried out on a wholesale basis and pays wages according to the agreement in the amount of:</p> <ul style="list-style-type: none"> • IDR 250,000 to 300,000/ton for harvester • IDR 1,000,000/ha for pruning • IDR 300,000/Ha for spraying worker • IDR 30,000/Ton for worker of FFB weighbridge • IDR 30,000/sack for manuring worker • IDR 150,000/ton for FFB transporting. <p>Koperasi Perkebunan Sawit Marga Indah shows evidence of payment for harvesters and upkeep workers for the period April 2024,</p> <ul style="list-style-type: none"> - HD (harvester) worker from land owner MI.212, with total FFB of 4,220 kg with wages received of IDR 1,05*,***- - MH (harvester) worker from land owner MI.002 with total FFB of 3,691 kg with wages received of IDR 92*,***.- - HD (sprayer) from land owner MI.212, with wages received of IDR 7,0**,*** <p>Interviews with harvesters stated that wage payments were in accordance with those in the work agreement, there were not late or deficiencies in wage payments.</p>	
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		From the explanation above, it is known that workers receive payments as expected and agreed upon and accordance the minimum wage and without discrimination against vulnerable groups, including women.	
Criteria 3.4: Workers understand their rights and freedom to file a complaint/grievance to group manager or relevant third parties, including RSPO. Are there workers on the farm?			
Eligibility	Smallholders commit to respect the rights of workers to file a complaint/grievance (refer to indicator 1.1E / Appendix 1).	Smallholder member of Koperasi Perkebunan Sawit Marga Indah have signed declaration letter " <i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i> " whereby at point D.5 stated <i>berkomitmen untuk menghormati hak pekerja untuk menyampaikan pengaduan</i> – that all smallholder committed to respect the rights of workers to file a complaint. Based on verification document sample of smallholder members: <ul style="list-style-type: none"> - Smallholder declaration signed by Abdul Manan (MI.002) on 02 March 2021. - Smallholder declaration signed by Rusmiati (MI.006) on 07 April 2021. - Smallholder declaration signed by Harjo Suprpto (MI.017) on 08 April 2021. - Smallholder declaration signed by Kasturi (MI.022) on 08 April 2021. - Smallholder declaration signed by Mujiono (MI.030) on 08 April 2021. - Smallholder declaration signed by Sukarno (MI.047) on 08 April 2021. - Smallholder declaration signed by Sutrisnan (MI.053) on 08 April 2021. - Smallholder declaration signed by Sami (MI.059) on 08 April 2021. 	Complied

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		<ul style="list-style-type: none"> - Smallholder declaration signed by Muhaimin (MI.071) on 08 April 2021. - Smallholder declaration signed by Suji Is Prasetyaningsing (MI.082) on 08 April 2021. - Smallholder declaration signed by Kuldi (MI.089) on 09 March 2021. - Smallholder declaration signed by Sutrisno (MI.133) on 08 April 2021. - Smallholder declaration signed by Asnawi (MI.199) on 08 April 2021. - Smallholder declaration signed by Masrom (MI.212) on 08 April 2021. - Smallholder declaration signed by Widiarto (MI.220) on 08 April 2021. - Smallholder declaration signed by Mardiono (MI.232) on 08 April 2021. <p>Koperasi Perkebunan Sawit Marga Indah conducted the 'Sekolah Lapang' or Field School to increase the smallholder knowledge and refresh their awareness related to the organizational procedure, policy and commitment as well. Some of commitment re-disseminated was related to respect the rights of workers to file a complaint/grievance. Minutes of '<i>Laporan Sekolah Lapang Pekebun Swadaya</i> period 2024, can be seen as follows:</p> <ul style="list-style-type: none"> • 16 January 2024 located in MI-1 plot name Haryanto, attended by 37 smallholder members (from KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur) 	
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		<ul style="list-style-type: none"> • 17 January 2024 located in MI-4 plot name Mahdar, attended by 28 smallholder members (from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari). • 18 January 2024 located in MI-5 plot name Jamal Sodikin, attended by 35 smallholder members (from KT Tani Jaya). <p>Koperasi Perkebunan Sawit Marga Indah has a procedure for Grievance Submission of Smallholder No SOP/MI/007 dated 6 February 2021, explaining that:</p> <ol style="list-style-type: none"> 1. Members can submit their suggestions or complaints (public) to the complaint box or directly to the Cooperative Management 2. If the complaint goes through the Group Leader (Ketua KT), then the group leader must submit it to the Cooperative Management, then the officer appointed by the cooperative management will record the complaint in the Member's Suggestion/Complaints Book. 3. If the complaint is an important matter and needs to be kept confidential, then the report or complaint from the member will be recorded in the Unpublished Member's Important Complaints Book, where the issues are cover about: <ul style="list-style-type: none"> - Everything that concern about race, tribe, religion - Domestic violence - Sexual harassment - Human Rights Violation - The identity of the Whistleblower/complainant will be kept confidential. Cooperative management or appointed officers are prohibited from revealing the identity of the whistleblower/complainant to the public or other parties, except to the authorized party (Police) 	
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		<ul style="list-style-type: none"> - Complaints from members will be discussed in the Cooperative Management meeting and will be responded to at least within 2 weeks. - For complaints that are suggestions, complaints and criticisms, if a decision is obtained, the reporting party will be explained about the meeting and the results of the decision, the explanation can be done verbally or in writing. - If there are things that are considered unsatisfactory, a deliberation will be carried out again - Complaints as mentioned in point number 3, will be identified and investigated by the Cooperative Management. If the problem can be resolved amicably and through deliberation, the management will hold a meeting inviting the reported party. And, if the problem is still not resolved, the Cooperative Management will submit the problem to the competent authorities for follow-up. <p>The confidentiality of the Reporting Person is guaranteed as mentions in point 4 above. The subject of the complaints which is confidential, if it cannot be resolved internally in the Koperasi Perkebunan Sawit Marga Indah, the Koperasi Perkebunan Sawit Marga Indah management will submit the matter to the competent authority for further action.</p>	
Milestone A	Smallholders complete training on workers' rights to file a complaints/grievance and communicate to workers the means to file a complaint/grievance.	Koperasi Perkebunan Sawit Marga Indah conducted the 'Sekolah Lapang' or Field School to increase the smallholder knowledge and refresh their awareness related to the organizational procedure, policy and commitment as well. Some of commitment re-disseminated was related to respect the rights of workers to file a complaint/grievance. Minutes of ' <i>Laporan Sekolah Lapang Pekebun Swadaya</i> period 2024, can be seen as follows:	Complied

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		<ul style="list-style-type: none"> 16 January 2024 located in MI-1 plot name Haryanto, attended by 37 smallholder members (from KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur) 17 January 2024 located in MI-4 plot name Mahdar, attended by 28 smallholder members (from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari). 18 January 2024 located in MI-5 plot name Jamal Sodikin, attended by 35 smallholder members (from KT Tani Jaya) <p>Koperasi Perkebunan Sawit Marga Indah have provided the complaint/grievance through the direct message that record in Grievance Logbook namely "<i>Buku Pengaduan/Keluhan</i>". Personnel in charge that have responsibility to monitor the grievance is administration officer.</p> <p>Based on interview with Group Manager of Koperasi Perkebunan Sawit Marga Indah stated has provide complaint/grievance channel directly by phone, through the monthly/annually meeting or indirectly through the letter to Group Manager. And based on interview with smallholder member, that they have been informed related to the complaint/grievance channel.</p> <p>During the last year period, there is no grievance and complaint raised from the smallholder members or stakeholders.</p>	
Milestone B	Workers are aware of and have access to an effective means for filing a complaint/grievance.	Based on interview with Group Manager of Koperasi Perkebunan Sawit Marga Indah stated has provide complaint/grievance channel directly by phone, through the monthly/annually meeting or indirectly through the letter to Group Manager. And based on interview with smallholder	Complied

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		<p>member, that they have been informed related to the complaint/grievance channel.</p> <p>Based on to Grievance Logbook namely "Buku Pengaduan/Keluhan", known that there is no record of grievance/complaint since previous assessment.</p> <p>During the last year period, there is no grievance and complaint raised from the smallholder members or stakeholders.</p>	
Criteria 3.5: Working conditions and facilities are safe and meet minimum legal requirements.			
Eligibility	Smallholders commit to providing safe working conditions and facilities (refer to indicator 1.1E / Appendix 1).	<p>Smallholder member of Koperasi Perkebunan Sawit Marga Indah have signed declaration letter "<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>" whereby at point D.6 stated providing safe working condition and facilities. Smallholders have given awareness prior to signing the declaration letter. Based on verification document sample of smallholder members:</p> <p>All the smallholders have signed the smallholder's declaration on RSPO Independent Smallholders in document namely "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan":</p> <p>In article 'D' point '6' stated: "Provide safe working conditions and facilities."</p> <p>Sample seen:</p> <ol style="list-style-type: none"> 1. RSPO Certification Commitment on behalf of Mardiono dated 8 April 2021 2. RSPO Certification Commitment on behalf of Masrom dated 8 April 2021 	Complied

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		<ul style="list-style-type: none"> 3. RSPO Certification Commitment on behalf of Asnawi dated 8 April 2021 4. RSPO Certification Commitment on behalf of Suji Is P. dated 14 January 2021 5. RSPO Certification Commitment on behalf of Kuldi dated 9 March 2021. 6. RSPO Certification Commitment on behalf of Sutrisno dated 8 April 2021 7. RSPO Certification Commitment on behalf of Abdul Manan dated 2 Maret 2021 8. RSPO Certification Commitment on behalf of Sukarno dated 8 April 2021 9. RSPO Certification Commitment on behalf of Sutrisnan dated 8 April 2021 10. RSPO Certification Commitment on behalf of Sami dated 8 April 2021 11. RSPO Certification Commitment on behalf of Widiarto dated 8 April 2021 12. RSPO Certification Commitment on behalf of Rusmiati dated 7 April 2021 13. RSPO Certification Commitment on behalf of Kasturi dated 8 April 2021 14. RSPO Certification Commitment on behalf of Harjo Suprpto dated 8 April 2021 15. RSPO Certification Commitment on behalf of Mujiono dated 8 April 2021 16. RSPO Certification Commitment on behalf of Muhaimin dated 8 April 2021 	
Milestone A	Smallholders, workers, and family members who work at the farm complete training and are aware of health and safety risks associated	Koperasi Perkebunan Sawit Marga Indah has identified the OHS risk and analysis per "Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja" SOP/MI/018 dated 27 February 2021. OHS risk analysis covering office activity, fertilizer and agrochemical	Complied

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	<p>with farm work, (including that of pesticide use) and how to mitigate them.</p> <p>Note: The smallholder, worker and family members of smallholders who work at the farm complete training and understand the health and safety risks associated with farm work, (including that of pesticide use and how to mitigate them).</p>	<p>warehouse, harvesting, FFB transportation, manuring and upkeeping. OHS risk analysis will be updated if there are new risk identified.</p> <p>Unit of certification conducted the 'Sekolah Lapang' or Field School to increase the smallholders knowledge and refresh their awareness related to the organizational procedure, policy and commitment as well held on 12, 13, 14 December 2023; 16, 17, 18 January 2024 and on 13, 14 dan 15 February 24 with the material presented:</p> <ul style="list-style-type: none"> • Getting to know ISPO and RSPO, • BMPs, harvesting procedures, • OHS • No Deforestation, no peat and Exploitation • First Aid • HCV & HCS • Pesticide Impact Assessment, and restricted pesticides • Animal conflict & BPJS labour • Replanting technique, • Socialisation of SOP & Cooperative Policy • Socialisation of RAB/premium fund • Fire prevention and suppression, • Fertilisation techniques • Ham life cycle and control techniques • Prohibition of the use of paraquat • Internal Audit <p>The cooperative has also shown proof of attendance, photos of documentation, and materials presented.</p> <p>To avoid the work accident in smallholders plot, Koperasi Perkebunan Sawit Marga Indah has appointed first aider on behalf of Juwito, Dedy Kurniawan and Dharu Prasetyo who attended the first aider training on 22 February 2022 in Puskesmas Muara Wahau.</p>	
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<p>Milestone B</p>	<p>Workers, including smallholder family members, have access to safe working conditions and amenities that include:</p> <ul style="list-style-type: none"> • Safe and adequate housing, where applicable, • Access to basic first aid supplies • Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work. • Adequate drinking water • Access to toilets 	<p>Based on document verification, Koperasi Perkebunan Sawit Marga Indah has determined the risk analysis, mitigation and determination of PPE needed for each operational activity refers to "Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja" SOP/MI/018 dated 27 February 2021.</p> <p>For workers who work directly with the landowner, PPE is provided by the Koperasi Perkebunan Sawit Marga Indah, they can shows the minutes of handover of PPE for upkeep and harvester workers on 15 June 2023.</p> <p>In addition, the corporation has also delivered first aid kits to each group with a total of 8 first aid kits on 15 June 2023. Interviews with upkeep workers revealed that PPE had been provided by the Koperasi Perkebunan Sawit Marga Indah, including helmets, goggles, masks, gloves, aprons and safety boots. All PPE are in good condition. Work tools are stored in the Koperasi Jasa Mutiara Kongbeng office warehouse.</p> <p>However, based on the results of the field visit, several things were found including:</p> <ul style="list-style-type: none"> - During the field visit to MI.089 (plot 270), who was represented by his son Mr JNL, he was also working on harvesting, but he was seen not using any PPE (helmet or boots). - During a field visit to MI.082 (plot 215), a harvester was seen harvesting without a helmet. (a.n NRK). <p>This is not in accordance with the SOP related to risk control and accident mitigation number SOP/MI/018 which states that harvesting work must use PPE in the form of helmets and boots.</p> <p>This became a nonconformity and a corrective action plan (CAP) was issued.</p>	<p>Non-compliance</p>
<p>Criteria 3.6: There is no discrimination, harassment, or abuse on the farm. Are there workers on the farm?</p>			

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Eligibility	Smallholders commit to no discrimination, harassment or abuse on the farm (refer to indicator 1.1E / Appendix 1).	<p>Koperasi Perkebunan Sawit Marga Indah has established Decree Number 015/KOP.MI/MM/I/2021 dated 9 January 2021 concerning Forced Labour, Discrimination and Human Trafficking, stated:</p> <ul style="list-style-type: none"> • Cooperative members are prohibited from committing acts of discrimination (colour, ethnicity, race, religion, class/group, gender, political affiliation, etc.) on any basis. • Prohibited to do or conduct forced labour to workers or someone else in every situation. • Prohibited to do human trafficking in every form and also no using illegal worker. <p>For harassment, ruled out in Decree No. 013/KOP.MI/MM/I/2021 concerning Human Rights dated 9 January 2021 stated: all members prohibit from violating human rights, among other: right to maintain livelihood, right to form family and continue offspring, right to free from torture, slavery, and harassment.</p> <p>Smallholder members have signed declaration letter "<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>" whereby at point D.7 "<i>Tidak ada diskriminasi, pelecehan atau kekerasan di kebun</i>" – smallholder member commit to no discrimination, harassment, or abuse on the farm. Smallholders have given awareness prior to signing the declaration letter.</p> <p>Based on verification document sample of smallholder members:</p> <ul style="list-style-type: none"> - Smallholder declaration signed by Abdul Manan (MI.002) on 02 March 2021. 	Complied
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		<ul style="list-style-type: none"> - Smallholder declaration signed by Rusmiati (MI.006) on 07 April 2021. - Smallholder declaration signed by Harjo Suprpto (MI.017) on 08 April 2021. - Smallholder declaration signed by Kasturi (MI.022) on 08 April 2021. - Smallholder declaration signed by Mujiono (MI.030) on 08 April 2021. - Smallholder declaration signed by Sukarno (MI.047) on 08 April 2021. - Smallholder declaration signed by Sutrisnan (MI.053) on 08 April 2021. - Smallholder declaration signed by Sami (MI.059) on 08 April 2021. - Smallholder declaration signed by Muhaimin (MI.071) on 08 April 2021. - Smallholder declaration signed by Suji Is Prasetyaningsing (MI.082) on 08 April 2021. - Smallholder declaration signed by Kuldi (MI.089) on 09 March 2021. - Smallholder declaration signed by Sutrisno (MI.133) on 08 April 2021. - Smallholder declaration signed by Asnawi (MI.199) on 08 April 2021. - Smallholder declaration signed by Masrom (MI.212) on 08 April 2021. - Smallholder declaration signed by Widiarto (MI.220) on 08 April 2021. 	
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		<p>- Smallholder declaration signed by Mardiono (MI.232) on 08 April 2021.</p> <p>Koperasi Perkebunan Sawit Marga Indah conducted the 'Sekolah Lapang' or Field School to increase the smallholder knowledge and refresh their awareness related to the organizational procedure, policy and commitment as well. Some of commitment re-disseminated was related to no discrimination, harassment, or abuse on the farm.</p> <p>Minutes of '<i>Laporan Sekolah Lapang Pekebun Swadaya</i> period 2024, can be seen as follows:</p> <ul style="list-style-type: none"> 16 January 2024 located in MI-1 plot name Haryanto, attended by 37 smallholder members (from KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur) 17 January 2024 located in MI-4 plot name Mahdar, attended by 28 smallholder members (from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari). <p>18 January 2024 located in MI-5 plot name Jamal Sodikin, attended by 35 smallholder members (from KT Tani Jaya).</p>	
Milestone A	Smallholders complete training on workplace discrimination, harassment and abuse and are aware of the need for a safe workspace.	<p>Koperasi Perkebunan Sawit Marga Indah has established Decree Number 015/KOP.MI/MM/I/2021 dated 9 January 2021 concerning Forced Labour, Discrimination and Human Trafficking, stated:</p> <ul style="list-style-type: none"> Cooperative members are prohibited from committing acts of discrimination (colour, ethnicity, race, religion, class/group, gender, political affiliation, etc.) on any basis. Prohibited to do or conduct forced labour to workers or someone else in every situation. Prohibited to do human trafficking in every form and also no using illegal worker. 	Complied

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		<p>For harassment, ruled out in Decree No. 013/KOP.MI/MM/I/2021 concerning Human Rights dated 9 January 2021 stated: all members prohibit from violating human rights, among other: right to maintain livelihood, right to form family and continue offspring, right to free from torture, slavery, and harassment.</p> <p>Disseminations/awareness trainings of these commitment have been held in <i>Sekolah Lapang</i> on 16 January 2024 (attended by 37 smallholder members from KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur), 17 January 2024 (attended by 28 smallholder members from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari) and 18 January 2024 (attended by 35 smallholder members from KT Tani Jaya).</p> <p>Based on field visit to smallholder plots, interview with smallholder member and workers, it is known that there is no discrimination, harassment, or abuse on the farm and are aware of need for a safe workspace. Based on verification through complaint/grievance record, there is no complaint from worker or smallholders regarding discrimination, harassment, or abuse.</p>	
Milestone B	Workers freely express that they are working in a place that is free from discrimination, harassment or abuse.	Based on interview with workers in the farm, they have mentioned awareness about smallholder commitment in anti-discrimination and harassment. They mentioned that there was no discriminations and harassments performed by smallholder. If there is any in the future, workers can submit grievance/complaint to Koperasi Perkebunan Sawit Marga Indah based on applicable procedure.	Complied
Principle 4: Protect, conserve and enhance ecosystems and the environment Protect the environment, conserve biodiversity, enhance ecosystems and ensure sustainable management of natural resources.			

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Preamble

High Conservation Value (HCVs) and High Carbon Stock (HCS) forests

This ISH Standard is pursuing the objective of the RSPO Smallholder Strategy to increase smallholder inclusion, prioritise improved practices that also benefit smallholder livelihoods, whilst also upholding the core sustainability requirements. This includes the protection of areas of HCV and HCS forests. The RSPO has developed a simplified HCV methodology for identifying, protecting and managing HCVs that provides guidance for both existing and new planting.

Aligned with the new HCS requirements in the RSPO P&C 2018, the RSPO, in consultation with the HCSA Steering Group, intends to develop a simplified combined HCV-HCS approach to identify and protect HCS forests. The simplified and combined HCV-HCS approach for independent smallholders will be open to public consultation and will be published no later than November 2020.

In the meantime, independent smallholders are not allowed to clear any primary forests, and/or any areas required to protect or enhance HCV and HCS forests, as committed by signing the Smallholder Declaration. Until the simplified combined HCV-HCS approach and tool for independent smallholders is available, new planting will only be permitted in low risk areas. The definition and procedure for identification of low risk areas will be defined by a Smallholder No Deforestation Task Force.

Remediation and Compensation Procedure (RaCP)

Remediation and compensation are required for any clearance since November 2005 without prior HCV assessment (see criterion 4.2) and any clearance since November 2019 without prior HCS assessment.

The requirements as outlined in the RaCP (2015) is not fully applicable for independent smallholders. For independent smallholders, this RSPO ISH Standard is focused on developing an appropriate RaCP mechanism such as on-site remediation (with funding mechanisms to be determined) as this is contextually appropriate to the scale of independent smallholder production and enables independent smallholders to maximise positive environmental impact on-site. The requirement means that quantified liability is disclosed and assessed through a land use change analysis (LUCA) fully supported and funded by the RSPO Secretariat.

Procedural Note: The RaCP mechanism for independent smallholder will not be an obstacle to the independent smallholder certification process since it is not yet available.

Criteria 4.1: High Conservation Values (HCVs) on the smallholder plot or within the managed area and High Carbon Stock (HCS) forests identified after November 2019 using the simplified combined HCV-HCS approach, are managed to ensure that they are maintained and/or enhanced.

Eligibility	Smallholders commit to protect HCVs and HCS forests through the precautionary practices approach (refer to indicator 1.1E / Appendix 1).	During ASA2, there no change information related to HCVs and HCS. Koperasi Perkebunan Sawit Marga Indah and all smallholder members have committed to protect HCV area and maintain HCV area. HCV assessment has been conducted in 12-31 January 2021 by internal assessor from ICS Koperasi Perkebunan Sawit Marga Indah and Facilitator GIZ. Internal assessor has been trained by facilitator from GIZ and Fortasbi (Dani Rahadian Hidayat).	Complied
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		<p>The HCV assessment report "Laporan Identifikasi Nilai Konservasi Tinggi (NKT)/High Conservation Value (HCV) di Wilayah Desa Marga Mulya Koperasi Perkebunan Sawit Marga Indah" in February 2021.</p> <p>According to HCV assessment there were no HCV areas identified at smallholder plots. However, it was identified that there is a dayak graveyard near to smallholder plots (outside the plots) and ditch in several smallholder plots (not categorized as HCV).</p> <p>Koperasi Perkebunan Sawit Marga Indah manage the waterways by prohibiting spraying activity and fertilizing near to waterways and frond stacking.</p> <p>Based on HCV and HCS identification, there is no forest identified and area with high carbon stock at smallholder plot.</p> <p>Commitment of smallholder member to protect the HCV and HCS forests also stated in "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" point 12 "Melindungi NKT dan hutan SKT melalui pendekatan praktik kehati-hatian", signed and witnessed by Group Manager Koperasi Perkebunan Sawit Marga Indah.</p> <p>The auditor teams have taken 16 smallholder sample from each farmer group. Sample seen for Smallholder commitment declaration – during ASA2 such as:</p> <ol style="list-style-type: none"> 1. RSPO Certification Commitment on behalf of Mardiono dated 8 April 2021 2. RSPO Certification Commitment on behalf of Masrom dated 8 April 2021 3. RSPO Certification Commitment on behalf of Asnawi dated 8 April 2021 4. RSPO Certification Commitment on behalf of Suji Is P. dated 14 January 2021 5. RSPO Certification Commitment on behalf of Kuldi dated 9 March 2021. 	
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		6. RSPO Certification Commitment on behalf of Sutrisno dated 8 April 2021 7. RSPO Certification Commitment on behalf of Abdul Manan dated 2 Maret 2021 8. RSPO Certification Commitment on behalf of Sukarno dated 8 April 2021 9. RSPO Certification Commitment on behalf of Sutrisnan dated 8 April 2021 10. RSPO Certification Commitment on behalf of Sami dated 8 April 2021 11. RSPO Certification Commitment on behalf of Widiarto dated 8 April 2021 12. RSPO Certification Commitment on behalf of Rusmiati dated 7 April 2021 13. RSPO Certification Commitment on behalf of Kasturi dated 8 April 2021 14. RSPO Certification Commitment on behalf of Harjo Suprpto dated 8 April 2021 15. RSPO Certification Commitment on behalf of Mujiono dated 8 April 2021 16. RSPO Certification Commitment on behalf of Muhaimin dated 8 April 2021	
Milestone A	Smallholders complete training on and are aware of: <ul style="list-style-type: none"> • The importance of maintaining and conserving HCVs and HCS forests • Human-wildlife conflict and mitigation efforts; • Rare, threatened and endangered species and important ecosystems. 	During ASA2 year 2024, the smallholder members has completed training on maintaining and conserving HCVs and HCS forests, Rare, threatened, and endangered species, and important ecosystems. All smallholder has attended the training relate to HCVs and HCS awareness as per document of Laporan Sekolah Lapang Pekebun Swadaya year 2024, held on 12, 13, 14 December 2023; 16, 17, 18 January 2024 and on 13, 14 dan 15 February 24 with the material presented:	Complied

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		<ul style="list-style-type: none"> • Getting to know ISPO and RSPO, • BMPs, harvesting procedures, • OHS • No Deforestation, no peat and Exploitation • First Aid • HCV & HCS • Pesticide Impact Assessment, and restricted pesticides • Animal conflict & BPJS labour • Replanting technique, • Socialisation of SOP & Cooperative Policy • Socialisation of RAB/premium fund • Fire prevention and suppression, • Fertilisation techniques • Ham life cycle and control techniques • Prohibition of the use of paraquat • Internal Audit <p>The cooperative has also shown proof of attendance, photos of documentation, and materials presented.</p> <p>During field visit to smallholder plot and interview with smallholder member that they become sample in this ASA2 audit, confirmed that they have follow the training of HCV by ICS team and facilitator.</p>	
Milestone B	Smallholders implement precautionary practices and manage and maintain rare, threatened and endangered species, HCVs and HCS forests, where applicable.	<p>Koperasi Perkebunan Sawit Marga Indah has established the procedure for animal protection and conflict prevention between human and animal as per "Prosedur Penanganan Konflik Satwa No: SOP/MI/017 dated 20 January 2021 and "Prosedur Perlindungan Satwa No: SOP/MI/016 dated 20 January 2021.</p> <p>All smallholder has attended the training relate to HCVs and HCS awareness as per document of Laporan Sekolah Lapang Pekebun Swadaya year 2024, held on 12, 13, 14 December 2023; 16, 17, 18 January 2024 and on 13, 14 dan 15 February 24.</p>	Complied

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		<p>Based on the results of HCV & HCS identification that has been carried out, there are no HCV or HCS forest, rare, threatened, and endangered species identified.</p> <p>Koperasi Perkebunan Sawit Marga Indah has a policy to prohibit animal hunting in area of smallholder plantation and surrounding area. Warning sign to campaign the animal protection and HCV conservation has been installed in the strategic place.</p> <p>During field visit to smallholder plot and interview with smallholder member that they become sample in this ASA2 audit, confirmed that they aware regarding the RTE species protection and animal in the smallholder plots. Animal hunting is prohibited by the policy of Koperasi Perkebunan Sawit Marga Indah and regulation.</p>	
Criteria 4.2: Where the existing smallholder plot has been planted and cleared after November 2005 or is on an area identified as HCS forests after November 2019 up to the eligibility period, a RaCP process appropriate for smallholders based on Land Use Change Analysis (LUCA) will be applicable (reference preamble).			
Eligibility	Smallholders provide information on all smallholder plots converted and planted with oil palm after November 2005, through use of the simplified combined HCV-HCS approach for Smallholders (refer to indicator 1.1E / Appendix 1).	<p>Based on the results of this ASA 2 audit, there are no changes related to planting after November 2005, the documents are still the same as the previous audit results.</p> <p>Based on verification of year crop in member of certification of Koperasi Perkebunan Sawit Marga Indah, there was crop planted after November 2005 which is: April 2006 - March 2017.</p> <p>Koperasi Perkebunan Sawit Marga Indah has reported to the RSPO as a follow-up to the RSPO regulations that planting years after November 2005 must be carried out LUCA (Land use change Analysis). Koperasi has communicate with RSPO Secretariat about planting years and LUCA Analysis. Based on document review, there was observed that LUCA Analysis report has been done by Skymap Global (M) Sdn. Bhd. and published on 25 March 2022.</p> <p>The conclusion and recommendation in the report stated that landcover in categorized as coefficient 0 or non-forest (non-tree plantation or palm oil, bare soil, low vegetation, fruit trees, vegetable</p>	Complied

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		<p>crops). Total final compensation liability is 0 hectare and remediation area are 0 hectare. Records of correspondence with RSPO is available, Koperasi Perkebunan Sawit Marga Indah send their email on 16 February 2022 until 4 March 2022.</p> <p>Koperasi Perkebunan Sawit Marga Indah has sent the plant year data to company through Letter No. 09/MJ.MM/IV/2022 dated 20 April 2022 to Puskobun Kongbeng Bersatu. Records was sighted and reviewed such as Letter No. 09/MJ.MM/IV/2022 dated 20 April 2022, Receipt Note from Puskobun Kongbeng Bersatu and document "Berita Acara Hasil Verifikasi Lapangan Perubahan Tahun Tanam" dated 15 February 2022.</p> <p>Smallholder member has signed the commitment in "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" which stated in point 11 that "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)".</p> <p>Smallholder also commit to provide information to group manager among others:</p> <ul style="list-style-type: none"> • Location (coordinates) of all plots currently planted with oil palm • Information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders) • Any plots located on steep slopes • Details on plans for replanting and expansion of oil palm. 	
Milestone A	Group members develop a plan to identify the maximum area for on-site remediation of HCVs lost since November 2005 and HCS forests lost since November 2019, through a participatory process and the plan is submitted to RSPO.	<p>Based on the results of this ASA 2 audit, there are no changes related to planting after November 2005, the documents are still the same as the previous audit results.</p> <p>Based on verification of year crop in member of certification of Koperasi Perkebunan Sawit Marga Indah, there was crop planted after November 2005 which is: April 2006 - March 2017.</p>	Complied

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		<p>Koperasi Perkebunan Sawit Marga Indah has reported to the RSPO as a follow-up to the RSPO regulations that planting years after November 2005 must be carried out LUCA (Land use change Analysis). Koperasi has communicate with RSPO Secretariat about planting years and LUCA Analysis. Based on document review, there was observed that LUCA Analysis report has been done by Skymap Global (M) Sdn. Bhd. and published on 25 March 2022.</p> <p>The conclusion in the report stated that landcover in categorized as coefficient 0 or non-forest (non-tree plantation or palm oil, bare soil, low vegetation, fruit trees, vegetable crops). Total final compensation liability is 0 hectare and remediation area are 0 hectare. Records of correspondence with RSPO is available, Koperasi Perkebunan Sawit Marga Indah send their email on 16 February 2022 until 4 March 2022.</p> <p>Koperasi Perkebunan Sawit Marga Indah has sent the plant year data to company through Letter No. 09/MJ.MM/IV/2022 dated 20 April 2022 to Puskobun Kongbeng Bersatu. Records was sighted and reviewed such as Letter No. 09/MJ.MM/IV/2022 dated 20 April 2022, Receipt Note from Puskobun Kongbeng Bersatu and document "Berita Acara Hasil Verifikasi Lapangan Perubahan Tahun Tanam" dated 15 February 2022.</p>	
Milestone B	An RSPO-approved plan to remediate for HCVs lost since November 2005 and HCS forests lost since November 2019 is implemented.	<p>Based on the results of this ASA 2 audit, there are no changes related to planting after November 2005, the documents are still the same as the previous audit results.</p> <p>Based on verification of year crop in member of certification of Koperasi Perkebunan Sawit Marga Indah, there was crop planted after November 2005 which is: April 2006 - March 2017.</p> <p>Koperasi Perkebunan Sawit Marga Indah has reported to the RSPO as a follow-up to the RSPO regulations that planting years after November 2005 must be carried out LUCA (Land use change Analysis). Koperasi has communicate with RSPO Secretariat about planting years and LUCA Analysis. Based on document review, there was observed</p>	Complied

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		<p>that LUCA Analysis report has been done by Skymap Global (M) Sdn. Bhd. and published on 25 March 2022.</p> <p>The conclusion in the report stated that landcover in categorized as coefficient 0 or non-forest (non-tree plantation or palm oil, bare soil, low vegetation, fruit trees, vegetable crops). Total final compensation liability is 0 hectare and remediation area are 0 hectare. Records of correspondence with RSPO is available, Koperasi Perkebunan Sawit Marga Indah send their email on 16 February 2022 until 4 March 2022.</p> <p>Koperasi Perkebunan Sawit Marga Indah has sent the plant year data to company through Letter No. 09/MJ.MM/IV/2022 dated 20 April 2022 to Puskobun Kongbeng Bersatu. Records was sighted and reviewed such as Letter No. 09/MJ.MM/IV/2022 dated 20 April 2022, Receipt Note from Puskobun Kongbeng Bersatu and document "Berita Acara Hasil Verifikasi Lapangan Perubahan Tahun Tanam" dated 15 February 2022.</p> <ul style="list-style-type: none"> • Location (coordinates) of all plots currently planted with oil palm • Information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders) • Any plots located on steep slopes • Details on plans for replanting and expansion of oil palm. 	
<p>Criteria 4.3: New planting of independent smallholders, since November 2019:</p> <ul style="list-style-type: none"> • Do not replace any HCVs • Do not replace any HCS forests as defined by the simplified combined HCV-HCS approach • Are not on steep slopes (more than 22 degrees or as in the National Interpretation) in reference to Indonesian regulations (Minister of Agriculture No. 47/2006 on Guide to Agriculture on Mountainous Areas). Slope must not be more than or equal to 40%. • Are not on peat areas of any depth - In reference to the definition of peat in Government Regulation No. 57/206 on Peat Ecosystem Protection and Management. <p>Do any smallholders within the group have plans for new planting of oil palm? If none, SKIP</p>			

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Eligibility	<p>Smallholders provide information on all planned new planting and commit to no new planting are on HCVs or HCS forests, on steep slopes (more than 22 degrees or as in the National Interpretation) or on peat (refer to indicator 1.1E / Appendix 1).</p>	<p>During ASA2, the auditor team has reviewed the data of palm oil planting – Data Anggota Koperasi Perkebunan Sawit Marga Indah (luasan dan tahun tanam), updated in 2024, there is no palm oil planted after November 2019. Mostly smallholder plots have been planted since 2004 – March 2017.</p> <p>Smallholder member has signed the commitment in “Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” which stated in point D.11 that “No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)”.</p> <p>The auditor teams have taken 16 smallholder sample from each farmer group. Sample seen for Smallholder commitment declaration – during ASA2 such as:</p> <ol style="list-style-type: none"> 1. RSPO Certification Commitment on behalf of Mardiono dated 8 April 2021 2. RSPO Certification Commitment on behalf of Masrom dated 8 April 2021 3. RSPO Certification Commitment on behalf of Asnawi dated 8 April 2021 4. RSPO Certification Commitment on behalf of Suji Is P. dated 14 January 2021 5. RSPO Certification Commitment on behalf of Kuldi dated 9 March 2021. 6. RSPO Certification Commitment on behalf of Sutrisno dated 8 April 2021 7. RSPO Certification Commitment on behalf of Abdul Manan dated 2 Maret 2021 8. RSPO Certification Commitment on behalf of Sukarno dated 8 April 2021 	Complied
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		<p>9. RSPO Certification Commitment on behalf of Sutrisnan dated 8 April 2021</p> <p>10. RSPO Certification Commitment on behalf of Sami dated 8 April 2021</p> <p>11. RSPO Certification Commitment on behalf of Widiarto dated 8 April 2021</p> <p>12. RSPO Certification Commitment on behalf of Rusmiati dated 7 April 2021</p> <p>13. RSPO Certification Commitment on behalf of Kasturi dated 8 April 2021</p> <p>14. RSPO Certification Commitment on behalf of Harjo Suprpto dated 8 April 2021</p> <p>15. RSPO Certification Commitment on behalf of Mujiono dated 8 April 2021</p> <p>16. RSPO Certification Commitment on behalf of Muhaimin dated 8 April 2021</p> <p>Smallholder members has shown the commitment to provide information to group manager among others as per document "Daftar Anggota Koperasi Sawit Marga Indah", updated in 2024, consisted of:</p> <ul style="list-style-type: none"> • Location (coordinates) of all plots currently planted with oil palm • Information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders) • Any plots located on steep slopes • Details on plans for replanting and expansion of oil palm 	
Milestone A	Before any land preparation commences, group members develop an integrated management plan through a participatory approach to maintain or enhance HCVs as well as HCS forests identified after November 2019, as identified by the simplified combined HCV-HCS approach, before any land preparation commences.	During ASA2, the auditor team has reviewed the data of palm oil planting – Data Anggota Koperasi Perkebunan Sawit Marga Indah (luasan dan tahun tanam), updated in 2024, there is no palm oil planted after November 2019. Mostly smallholder plots have been planted since 2004 – March 2017.	Complied

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		Based on interview with smallholder members, ICS board team, and cooperatives it was confirmed that there is no planned for new plantings for their plantation. All member plantations are existing palm oil plantation.	
Milestone B	Smallholders have an RSPO approved integrated management plan for their planned new planting and share a notice of this plan with those involved in the participatory mapping before any land preparation commences.	<p>During ASA2, the auditor team has reviewed the data of palm oil planting – Data Anggota Koperasi Perkebunan Sawit Marga Indah (luasan dan tahun tanam), updated in 2024, there is no palm oil planted after November 2019. Mostly smallholder plots have been planted since 2004 – March 2017.</p> <p>Based on interview with smallholder members, ICS board team, and cooperatives it was confirmed that there is no planned for new plantings for their plantation. All member plantations are existing palm oil plantation.</p>	Complied
Criteria 4.4: Where smallholder plots exist on peat, subsidence and degradation of peat soils is minimised by use of best management practices. Do any smallholders within the group have existing plots on peat? If no, SKIP			
Eligibility	Group manager confirms presence of peat on existing plots within the group and smallholders on peat commit to using best management practices (BMPs), and minimizing subsidence and degradation of peat soils (refer to indicator 1.1E / Appendix 1).	<p>During ASA2, the auditor team has reviewed the soil maps available in “Peta Jenis Tanah Desa Marga Mulya Kecamatan Kombeng” with scale 1:25,000-year 2021. Koperasi Perkebunan Sawit Marga Indah has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur Province.</p> <ul style="list-style-type: none"> - According to soil maps overlaying, there was indicated that there were no peat soils in area of smallholder plantations. - According to soil maps, soil type in smallholder plantation Koperasi Perkebunan Sawit Marga Indah consist of Typic hapludult (subordo) – ordo Ultisol. <p>Smallholder member has also signed the commitment in “Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” which stated in point D.13 that “13. No</p>	Complied

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		<p>new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion".</p> <p>The auditor teams have taken 16 smallholder sample from each farmer group. Sample seen for Smallholder commitment declaration – during ASA2 such as:</p> <ol style="list-style-type: none"> 1. RSPO Certification Commitment on behalf of Mardiono dated 8 April 2021 2. RSPO Certification Commitment on behalf of Masrom dated 8 April 2021 3. RSPO Certification Commitment on behalf of Asnawi dated 8 April 2021 4. RSPO Certification Commitment on behalf of Suji Is P. dated 14 January 2021 5. RSPO Certification Commitment on behalf of Kuldi dated 9 March 2021. 6. RSPO Certification Commitment on behalf of Sutrisno dated 8 April 2021 7. RSPO Certification Commitment on behalf of Abdul Manan dated 2 Maret 2021 8. RSPO Certification Commitment on behalf of Sukarno dated 8 April 2021 9. RSPO Certification Commitment on behalf of Sutrisnan dated 8 April 2021 10. RSPO Certification Commitment on behalf of Sami dated 8 April 2021 11. RSPO Certification Commitment on behalf of Widiarto dated 8 April 2021 12. RSPO Certification Commitment on behalf of Rusmiati dated 7 April 2021 13. RSPO Certification Commitment on behalf of Kasturi dated 8 April 2021 	
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		<p>14. RSPO Certification Commitment on behalf of Harjo Suprpto dated 8 April 2021</p> <p>15. RSPO Certification Commitment on behalf of Mujiono dated 8 April 2021</p> <p>16. RSPO Certification Commitment on behalf of Muhaimin dated 8 April 2021</p>	
Milestone A	<p>Smallholders complete training on best management practices (BMPs) for peat. The group has an action plan to minimize risk of fire, to apply BMPs for plantings on peat and manage water systems in the certification unit.</p>	<p>During ASA2, the auditor team has reviewed the soil maps available in "Peta Jenis Tanah Desa Marga Mulya Kecamatan Kombeng" with scale 1:25,000-year 2021. Koperasi Perkebunan Sawit Marga Indah has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur Province.</p> <ul style="list-style-type: none"> - According to soil maps overlaying, there was indicated that there were no peat soils in area of smallholder plantations. - According to soil maps, soil type in smallholder plantation Koperasi Perkebunan Sawit Marga Indah consist of Typic hapludult (subordo) – ordo Ultisol. <p>There is no need action plan being implemented as there is no peat soil in Koperasi Sawit Marga Indah.</p> <p>Training for fire handling on palm oil plantation has been conducted by facilitator dan ICS to smallholder members held on 12, 13, 14 December 2023; 16, 17, 18 January 2024 and on 13, 14 dan 15 February 24.</p> <p>The cooperative has also shown proof of attendance, photos of documentation, and materials presented.</p> <p>There is no need action plan being implemented as there is no peat soil in Koperasi Perkebunan Sawit Marga Indah.</p>	Complied
Milestone B	<p>Smallholders implement the group's action plan based on BMPs, including fire and water management, and monitoring of subsidence rate for existing planting on peat.</p> <p>Note: A simplified Guide to Peat Management is being developed by RSPO. In the meantime, guidance for monitoring peat subsidence can refer to the</p>	<p>Refer to Eligibility (criterion 4.4 above), that during ASA2, the auditor team has reviewed the soil maps available in "Peta Jenis Tanah Desa Marga Mulya Kecamatan Kombeng" with scale 1:25,000-year 2021. Koperasi Perkebunan Sawit Marga Indah has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur province.</p>	Complied

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	<p>smallholder's own group procedure or standard. Additionally, the Group can refer to the Ministry of Environment and Forestry (LHK) No. 15 Year 2017 and General Directorate PPKL Regulation Regulation No. 3 Year 2019 on Guidance to Monitor Water Table Levels and Peat Subsidence on Community Land in Peat Ecosystems.</p>	<p>- According to soil maps overlaying, there was indicated that there were no peat soils in area of smallholder plantations.</p> <p>- According to soil maps, soil type in smallholder plantation Koperasi Perkebunan Sawit Marga Indah consist of Typic hapludult (subordo) – ordo ultisol.</p> <p>There is no need action plan being implemented as there is no peat soil in Koperasi Perkebunan Sawit Marga Indah.</p>	
<p>Criteria 4.5: Plots on peat are replanted only on areas with low risk of flooding or saline intrusion as demonstrated by a risk assessment.</p> <p>Do any smallholders within the group have plans for replanting plots that are located on peat? If no, SKIP</p>			
Eligibility	<p>Smallholders commit to provide information on all plans for replanting and commit that replanting will only be in areas with low risk of flooding or saline intrusion (refer to indicator 1.1E / Appendix 1).</p> <p>Note: RSPO will provide a template for a simplified seawater intrusion assessment that can be used by independent smallholders. The requirements for the assessment will be applied once the guidance and template are published. In addition to that, the Group can refer to Minister of Environment and Forest (LHK) No. 15 Year 2017 and General Directorate PPKL Regulation on Guidance to Monitor Water Table Level and Peat Subsidence on Community Land in Peat Ecosystems.</p>	<p>Based on the results of this ASA 2 audit, there are no changes related to soil type, because there is no expansion or addition of farmers, so the data and documents are still the same, there is no land with peat soil type.</p> <p>During ASA2, the auditor team has reviewed the soil maps available in "Peta Jenis Tanah Desa Marga Mulya Kecamatan Kombeng" with scale 1:25,000-year 2021. Koperasi Perkebunan Sawit Marga Indah has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur province.</p> <p>- According to soil maps overlaying, there was indicated that there were no peat soils in area of smallholder plantations.</p> <p>- According to soil maps, soil type in smallholder plantation Koperasi Perkebunan Sawit Marga Indah consist of Typic hapludult (subordo) – ordo ultisol.</p> <p>There is no need action plan being implemented as there is no peat soil in Koperasi Perkebunan Sawit Marga Indah</p>	Complied
Milestone A	<p>Smallholders with plots on peat complete training on identification of future risks of flooding or saline intrusion and alternate land development strategies.</p>	<p>Based on the results of this ASA 2 audit, there are no changes related to soil type, because there is no expansion or addition of farmers, so the data and documents are still the same, there is no land with peat soil type.</p>	Complied

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		<p>During ASA2, the auditor team has reviewed the soil maps available in "Peta Jenis Tanah Desa Marga Mulya Kecamatan Kombeng" with scale 1:25,000-year 2021 shown that generally plantation of Koperasi Perkebunan Sawit Marga Indah was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of Koperasi Perkebunan Sawit Marga Indah.</p> <p>Smallholder member has also signed the commitment in "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" which stated in point D.13 that "13. No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion".</p> <p>The auditor teams have taken 16 smallholder sample from each farmer group. Sample seen for Smallholder commitment declaration – during ASA2 such as:</p> <ol style="list-style-type: none"> 1. RSPO Certification Commitment on behalf of Mardiono dated 8 April 2021 2. RSPO Certification Commitment on behalf of Masrom dated 8 April 2021 3. RSPO Certification Commitment on behalf of Asnawi dated 8 April 2021 4. RSPO Certification Commitment on behalf of Suji Is P. dated 14 January 2021 5. RSPO Certification Commitment on behalf of Kuldi dated 9 March 2021. 6. RSPO Certification Commitment on behalf of Sutrisno dated 8 April 2021 7. RSPO Certification Commitment on behalf of Abdul Manan dated 2 Maret 2021 8. RSPO Certification Commitment on behalf of Sukarno dated 8 April 2021 9. RSPO Certification Commitment on behalf of Sutrisnan dated 8 April 2021 	
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		<p>10. RSPO Certification Commitment on behalf of Sami dated 8 April 2021</p> <p>11. RSPO Certification Commitment on behalf of Widiarto dated 8 April 2021</p> <p>12. RSPO Certification Commitment on behalf of Rusmiati dated 7 April 2021</p> <p>13. RSPO Certification Commitment on behalf of Kasturi dated 8 April 2021</p> <p>14. RSPO Certification Commitment on behalf of Harjo Suprpto dated 8 April 2021</p> <p>15. RSPO Certification Commitment on behalf of Mujiono dated 8 April 2021</p> <p>16. RSPO Certification Commitment on behalf of Muhaimin dated 8 April 2021</p>	
Milestone B	<p>Prior to replanting on peat smallholders complete a risk assessment related to flooding or saline intrusion and, where there is high risk, present a plan that includes alternate land development strategies, referencing alternative livelihood planning.</p>	<p>Based on the results of this ASA 2 audit, there are no changes related to soil type, because there is no expansion or addition of farmers, so the data and documents are still the same, there is no land with peat soil type.</p> <p>During ASA2, the auditor team has reviewed the soil maps available in "Peta Jenis Tanah Desa Marga Mulya Kecamatan Kombeng" with scale 1:25,000-year 2021 shown that generally plantation of Koperasi Perkebunan Sawit Marga Indah was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of Koperasi Perkebunan Sawit Marga Indah.</p> <p>Smallholder member has also signed the commitment in "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" which stated in point D.13 that "13. No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion".</p> <p>The auditor teams have taken 16 smallholder sample from each farmer group. Sample seen for Smallholder commitment declaration – during ASA2 such as:</p>	Complied

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		<ol style="list-style-type: none"> 1. RSPO Certification Commitment on behalf of Mardiono dated 8 April 2021 2. RSPO Certification Commitment on behalf of Masrom dated 8 April 2021 3. RSPO Certification Commitment on behalf of Asnawi dated 8 April 2021 4. RSPO Certification Commitment on behalf of Suji Is P. dated 14 January 2021 5. RSPO Certification Commitment on behalf of Kuldi dated 9 March 2021. 6. RSPO Certification Commitment on behalf of Sutrisno dated 8 April 2021 7. RSPO Certification Commitment on behalf of Abdul Manan dated 2 Maret 2021 8. RSPO Certification Commitment on behalf of Sukarno dated 8 April 2021 9. RSPO Certification Commitment on behalf of Sutrisnan dated 8 April 2021 10. RSPO Certification Commitment on behalf of Sami dated 8 April 2021 11. RSPO Certification Commitment on behalf of Widiarto dated 8 April 2021 12. RSPO Certification Commitment on behalf of Rusmiati dated 7 April 2021 13. RSPO Certification Commitment on behalf of Kasturi dated 8 April 2021 14. RSPO Certification Commitment on behalf of Harjo Suprpto dated 8 April 2021 15. RSPO Certification Commitment on behalf of Mujiono dated 8 April 2021 16. RSPO Certification Commitment on behalf of Muhaimin dated 8 April 2021 	
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Criteria 4.6: Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm.			
Eligibility	Smallholders commit to no burning for preparing land or for pest control, nor open fire for waste management. Group manager records evidence of prior burning of members joining the group (refer to indicator 1.1E / Appendix 1).	<p>Based on field visits and interviews with ICS and sample farmers, there will be no new land clearing during 2023 and 2024. And pest management is carried out using chemicals, not using fire, but during 2023 and 2024 there were no pests and diseases that exceeded the threshold, so there was no control using chemicals. Waste management in the field for fronds is stored in inter row and left to rot into fertiliser.</p> <p>the auditor team has interview with smallholder member of Koperasi Perkebunan Sawit Marga Indah that smallholder's sample has shown the commit to no burning for preparing land or for pest control, nor open fire for waste management.</p> <p>The smallholder has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control".</p> <p>The auditor teams have taken 16 smallholder sample from each farmer group. Sample seen for Smallholder commitment declaration – during ASA2 such as:</p> <ol style="list-style-type: none"> 1. RSPO Certification Commitment on behalf of Mardiono dated 8 April 2021 2. RSPO Certification Commitment on behalf of Masrom dated 8 April 2021 3. RSPO Certification Commitment on behalf of Asnawi dated 8 April 2021 4. RSPO Certification Commitment on behalf of Suji Is P. dated 14 January 2021 5. RSPO Certification Commitment on behalf of Kuldi dated 9 March 2021. 6. RSPO Certification Commitment on behalf of Sutrisno dated 8 April 2021 7. RSPO Certification Commitment on behalf of Abdul Manan dated 2 Maret 2021 	Complied

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		8. RSPO Certification Commitment on behalf of Sukarno dated 8 April 2021 9. RSPO Certification Commitment on behalf of Sutrisnan dated 8 April 2021 10. RSPO Certification Commitment on behalf of Sami dated 8 April 2021 11. RSPO Certification Commitment on behalf of Widiarto dated 8 April 2021 12. RSPO Certification Commitment on behalf of Rusmiati dated 7 April 2021 13. RSPO Certification Commitment on behalf of Kasturi dated 8 April 2021 14. RSPO Certification Commitment on behalf of Harjo Suprpto dated 8 April 2021 15. RSPO Certification Commitment on behalf of Mujiono dated 8 April 2021 16. RSPO Certification Commitment on behalf of Muhaimin dated 8 April 2021	
Milestone A	<p>There is no physical evidence of new burning (after eligibility) for land preparation for oil palm by smallholders. Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> • Alternatives to fire for land preparation and farm waste management (where appropriate possible). • Alternatives to fire for pest control. • Fire prevention and how to respond to and manage fires in their community and village. <p>Note: In managing Hazardous and Toxic Material (B3) waste, smallholder should refer to Government Regulation No. 101/2014, Ministry of Environment and Forestry (LHK) Regulation No. 12 Year 2020 and Government Regulation (PP) No 22 Year 2021. The smallholder is encouraged to cooperate with other parties/companies for collecting hazardous waste. If</p>	<p>Based on field visits and interviews with ICS and sample farmers, there will be no new land clearing during 2023 and 2024. And pest management is carried out using chemicals, not using fire, but during 2023 and 2024 there were no pests and diseases that exceeded the threshold, so there was no control using chemicals. Waste management in the field for fronds is stored in inter row and left to rot into fertiliser.</p> <p>The auditor team has interview with smallholder member of Koperasi Perkebunan Sawit Marga Indah that smallholder's sample has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control".</p> <p>Based on interview with head of Koperasi Perkebunan Sawit Marga Indah, there is no land preparing by burning. Land preparation</p>	Complied

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	<p>there is no other party available, the smallholders can propose to get approvals for re-utilisation and burial of hazardous waste from the authorized office/relevant authority. However, if there are no hazardous waste collecting companies in the area where the smallholder operates, the smallholder may reuse the hazardous waste packaging based on the Ministry of Environment and Forestry Regulation (LHK) No. 12/2020. The technical procedure for re-utilisation of hazardous waste packaging can be further guided in group SOP.</p>	<p>conducted mechanically. This also confirmed with smallholder member sampled (16 member) during field visit and interview.</p> <p>Koperasi Perkebunan Sawit Marga Indah has a procedure for land preparation as under name "Standar Operasional Prosedur". The procedure covers:</p> <ul style="list-style-type: none"> • Land Clearing Procedure – SOP Pembukaan Lahan SOP/MI/033 dated 13 March 2021. • Replanting Procedure – SOP Replanting SOP/MI/030 dated 13 March 2021. <p>According to procedure, the land preparation conducted mechanically without burning.</p> <p>Training for Fire handling on palm oil plantation has been conducted by facilitator dan ICS to smallholder member, held on 12, 13, 14 December 2023; 16, 17, 18 January 2024 and on 13, 14 dan 15 February 24.</p> <p>The cooperative has also shown proof of attendance, photos of documentation, and materials presented.</p> <p>The training also has included alternatives to fire for land preparation and farm waste management, alternatives to fire for pest control and fire prevention and how to respond to and manage fires in their plots.</p>	
Milestone B	<p>Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authorities.</p> <p>Note: "Relevant Authorities" refer to Government Regulation No. 4/2001 on the use of fire in a limited manner based on the regional boundary. If this occurs at district level, the relevant authority will be the district head and the relevant offices (District Environmental Agency/BLHD and Plantation Office).</p>	<p>Based on field visits and interviews with ICS and sample farmers, there will be no new land clearing during 2023 and 2024. And pest management is carried out using chemicals, not using fire, but during 2023 and 2024 there were no pests and diseases that exceeded the threshold, so there was no control using chemicals. Waste management in the field for fronds is stored in inter row and left to rot into fertiliser.</p> <p>During ASA2, the auditor has interviewed with smallholder member sampled (16 member) during field visit and interview confirmed that they have aware regarding the prohibition of use fire or practice</p>	Non-compliance

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		<p>burning for land preparation, waste management or pest control on their farm.</p> <p>However, based on the results of field visits and interviews with the sampled farmers, it is known as follows:</p> <ul style="list-style-type: none"> - On plot MI.017, there are used pesticide packaging and used fertiliser sacks that are discarded on the land. - Landowners MI.030 and MI.006 said that used pesticide packaging and used fertiliser sacks are destroyed by burning. - Landowners MI.133 and MI.232 said that used pesticide packaging was brought and still kept in their houses. - Workers in MI.212 said that used pesticide packaging is disposed of in the field. <p>This is non-conformity.</p>	
Criteria 4.7: Riparian buffer zones are identified and managed to ensure they are maintained and/or enhanced.			
Eligibility	Group manager identifies riparian buffer zones within the group and smallholders commit to no new planting in riparian zones (refer to indicator 1.1E / Appendix 1).	<p>The group manager of Koperasi Perkebunan Sawit Marga Indah has identified the riparian buffer zone through HCV Assessment. HCV assessment was conducted January 2021 by ICS Koperasi Perkebunan Sawit Marga Indah (Ari Irawan) under supervise Dani Rahadian Hidayat (SNV) and GIZ. Ari Irawan as an assessor and Facilitator has been trained by Fortasbi cooperated with SNV and GIZ dated 15 January – 5 March 2021 and 10 November 2020.</p> <p>The assessment confirmed that there were no riparian buffer zones in Koperasi Perkebunan Sawit Marga Indah plantations. The HCV assessment report, "Laporan Identifikasi Nilai Konservasi Tinggi (NKT)/High Conservation Value (HCV) di Wilayah Desa Marga Mulya Koperasi Sawit Marga Indah" in February 2021 confirms there were no HCV areas at smallholder plots.</p>	Complied

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		<p>Based on the results of field visits and interviews with the cooperative, ICS and the smallholders sampled by the audit, there is no riparian zone/buffer zone in the farm area.</p> <p>Koperasi Perkebunan Sawit Marga Indah also has overlay the plantation maps of all smallholder member with river maps of Kutai Timur Regency, Kalimantan Province. According to maps overlay with scale 1:80,000 confirmed that there is no river in the Koperasi Perkebunan Sawit Marga Indah area.</p> <p>All smallholder member of Koperasi Perkebunan Sawit Marga Indah has signed the commitment letter which stated in point 11 that "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)".</p>	
Milestone A	Smallholders complete training on and are aware of riparian buffer zone management, and the group has an action plan to maintain and/or enhance riparian buffer zones.	<p>During ASA2, the smallholder member has completed the training for riparian buffer zone management.</p> <p>Record on training implementation the RSPO ISH requirement, HCV awareness (including buffer zone/reparian management), held on 12, 13, 14 December 2023; 16, 17, 18 January 2024 and on 13, 14 dan 15 February 24.</p> <p>The cooperative has also shown proof of attendance, photos of documentation, and materials presented.</p> <p>During interview with smallholder members (16 members) has also confirmed that they have aware the riparian buffer zone management.</p>	Complied
Milestone B	Smallholders maintain and/or enhance riparian buffer zone areas.	<p>The group manager of Koperasi Perkebunan Sawit Marga Indah has identified the riparian buffer zone through HCV Assessment. HCV assessment was conducted January 2021 by ICS Koperasi Perkebunan Sawit Marga Indah (Ari Irawan) under supervise Dani Rahadian Hidayat (SNV) and GIZ. Ari Irawan as an assessor and Facilitator has been trained by Fortasbi cooperated with SNV and GIZ dated 15 January – 5 March 2021 and 10 November 2020.</p>	Complied

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		<p>The assessment confirmed that there were no riparian buffer zones in Koperasi Perkebunan Sawit Marga Indah plantations. The HCV assessment report, "Laporan Identifikasi Nilai Konservasi Tinggi (NKT)/High Conservation Value (HCV) di Wilayah Desa Marga Mulya Koperasi Sawit Marga Indah" on February 2021 confirms there were no HCV areas at smallholder plots.</p> <p>Based on the results of field visits and interviews with the cooperative, ICS and the smallholders sampled by the audit, there is no riparian zone/buffer zone in the farm area.</p> <p>Koperasi Perkebunan Sawit Marga Indah also has overlay the plantation maps of all smallholder member with river maps of Kutai Timur Regency, Kalimantan Province. According to maps overlay with scale 1:80,000 confirmed that there is no river in the Koperasi Perkebunan Sawit Marga Indah area.</p> <p>All smallholder member of Koperasi Perkebunan Sawit Marga Indah has signed the commitment letter which stated in point 11 that "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)".</p>	
Criteria 4.8: Pesticides are used in ways that do not endanger health of workers, family, communities or the environment.			
Eligibility	<p>Smallholders commit to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions by:</p> <ul style="list-style-type: none"> • Immediately stopping purchasing of these pesticides • Phasing out use of remaining stock by MS A • Providing information for the group manager to keep record of pesticide purchase and use. <p>(refer to indicator 1.1E / Appendix 1)</p>	<p>During ASA2, Koperasi Perkebunan Sawit Marga Indah has demonstrated that smallholder member commit to phase out paraquat usage.</p> <p>Koperasi Perkebunan Sawit Marga Indah has issued a decree No. 026/SK/JMK/02/2022 about prohibition the use of paraquat for weed handling in certification farmers land dated 22 February 2022.</p> <p>The auditor teams have taken 16 smallholder sample. Sample seen for Smallholder commitment declaration to phase out paraquat and</p>	Complied

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		<p>pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions – during ASA2 such as:</p> <ol style="list-style-type: none"> 1. Sukarno, MI-047, dated 8 April 2021. 2. Sutrisnan, MI-053, dated 5 February 2020 3. Sami, MI-059, dated 8 April 2021. 4. Abdul Manan, MI-002, dated 2 March 2021 5. Widiarto, MI-220, dated 8 April 2021 6. Mardiono, MI-232 dated 8 April 2021 7. Masrom, MI-212, dated 8 April 2021 8. Asnawi, MI-199, dated 8 April 2021 9. Suji Is P, MI-082, dated 14 January 2021 10. Kuldi, MI-089, dated 9 March 2021. 11. Sutrisno, MI-133, dated 8 April 2021 12. Rusmiati, MI-006, dated 7 April 2021 13. Kasturi, MI022 dated 8 April 2021 14. Harjo Suprpto, MI-017 dated 8 April 2021 15. Mujiono, MI-030 dated 8 April 2021 16. Muhaimin, MI-071 dated 8 April 2021 <p>Based on document review of “Laporan Perawatan Kebun dan Catatan Pestisida 2023-2024” there is no use of paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions. Pesticides uses are such as bablas, bitop (a.i. glyphosate).</p> <p>Based on field observation and interview during ASA2 with smallholders, confirmed that there is no use of paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm</p>	
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		or Rotterdam Conventions. All smallholder interviewed have understood that those pesticides are prohibited.	
Milestone A	Smallholders complete training on BMPs for pesticides including pesticide usage, awareness on risks for pregnant and breastfeeding women and young workers; storage and disposal; paraquat and pesticides listed by WHO Class 1A or 1B, the Stockholm or Rotterdam Conventions (and in compliance with 3.5).	<p>Koperasi Perkebunan Sawit Marga Indah has a policy to prohibit pregnant and breastfeeding woman and young workers for pesticide handling as per "Surat Keputusan Nomor: 018/SK/JMK/01/2021 Tentang Larangan Mempekerjakan Wanita Hamil dan Menyusui" dated 25 January 2021.</p> <p>The policy has been disseminated smallholder's member together with refresh training on 12-14 December 2023 and 9 March 2024, subject: Sekolah Lapang related to harvesting practices, pesticides application (including pesticide usage, awareness on risks for pregnant and breastfeeding women and young workers; storage and disposal; paraquat and pesticides listed by WHO) and manuring. The training has attended by 164 smallholder members.</p> <p>During field visit to smallholder plots and interview they have demonstrated understanding risks for pregnant and breastfeeding women and young workers.</p> <p>Based on review the document of "Daftar Pekerja Koperasi Perkebunan Sawit Marga Indah – May 2024" the youngest workers namely Mr Rahman (pesticides and fertilizer applicator), age: 22 years old. Also, there were no pesticides by pregnant and breastfeeding women and young workers.</p>	Complied
Milestone B	Smallholders implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B, or those listed by the Stockholm or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks.	<p>During field visit to smallholder plots and interview, they have demonstrated implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B.</p> <p>There was verified during ASA2, the pesticides record of Koperasi Perkebunan Marga Indah:</p>	Complied

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	<p>Note: The relevant authority in this context is The Commission of Fertiliser and Pesticide Monitoring at District or department office that handles plantation issues.</p>	<ul style="list-style-type: none"> - Y2024 (until May), Bablas and Bitop (a.i Glifosat), target 631 liter, realization 276 liter. - Y2023 Bablas and Bitop (a.i Glifosat), target 629 liter, realization 550.5 liter. <p>Based on review the document of "Daftar Pekerja Koperasi Perkebunan Sawit Marga Indah – May 2024" the youngest workers namely Mr Rahman (pesticides and fertilizer applicator), age: 22 years old. Also, there were no pesticides by pregnant and breastfeeding women and young workers.</p>	
<p>Criteria 4.9: The group and smallholders manage pests, diseases, weeds and invasive introduced species using appropriate techniques, including but not limited to Integrated Pest Management (IPM) techniques.</p>			
Eligibility	Not applicable	Not applicable	Not Applicable
Milestone A	Smallholders complete training on and are aware of BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management.	<p>During ASA2, the smallholder member has shown evidence on complete training of BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management.</p> <p>Record the training on BMP to all smallholder member as per document of Laporan Sekolah Lapang Pekebun Swadaya year 2023/2024. Sighted the record of training:</p> <ul style="list-style-type: none"> - Location 1 on 12 December 2023 in location MI 01, attended by 38 members. - Location 2 on 13 December 2023 in location MI 04, attended by 34 members. - Location 3 on 14 December 2023 in location MI 05, attended by 39 members. <p>The other members have joined the training on 9 March 2024,</p>	Complied

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Milestone B	The group and smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm.	<p>Koperasi Perkebunan Sawit Marga Indah has defined the pest and disease control Procedure - SOP Pengendalian Hama dan Penyakit Terpadu SOP/MI/027 dated 13 March 2021.</p> <p>Koperasi Perkebunan Sawit Marga Indah has demonstrated the record on implementation the best agriculture practices. Sample seen:</p> <p>Report on monitoring of integrated pest control under "Laporan Kegiatan Sensus Hama dan Penyakit" year 2023/2024. Pest and disease monitoring and census conducted annually. Based on the last of pest and disease monitoring dated March 2024, there were pest attack such as: Rats: 3.57%, Oryctes: 0.32%, Caterpillar: 0.18%, Ganoderma: 0.1%.</p> <p>During field visit at Smallholder sample plots and interview at ASA2, they have demonstrated that the smallholders have following the smallholder's declaration related to IPM approaches to minimize use of pesticides and herbicides on their farm.</p> <p>Another action for integrated pest management is conserving the pest biological enemy such as: Snake as enemy for rats, eagle, and barn owl as enemy of rats. smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm. Koperasi Perkebunan Sawit Marga Indah has provided the barn owl nest 2 unit (location at smallholder name Suparjo – percil: 84 & Haryanto – percil no: 217).</p> <p>To prevent the caterpillar attack, Koperasi also planting and maintaining the beneficial plant Turnera subulate along of the main road (± 13.3 km – updated in January 2024). Sample seen: Berita Acara Penamaan Turnera, dated January 2024.</p> <p>To reduce herbicide usage smallholder member using mechanics way to control the weeds and reduce the herbicide usage.</p>	Complied
Internal Control System requirements for smallholder groups.			

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A – ICS: Group entity and group management requirements			
A.1 The Group demonstrates that they are legally formed.			
A.1.1			
Eligibility	The Group has appointed a group manager	<p>Koperasi Perkebunan Sawit Marga Indah shown “<i>Surat Keputusan Nomor: 001/KOP.MI/MM/XII/2022 tentang Daftar Pengurus ICS (Internal Control System)</i>” dated 05 December 2022. ICS Structure consist of:</p> <ul style="list-style-type: none"> • Manager ICS : Dedy Kurniawan • Approval Committee and Registration - <i>Komite Persetujuan dan Pendaftaran</i> : Juwito, Sukendar • Internal Audit Unit - <i>Unit Penilai Internal</i> : Dharu Prasetyo; Sudarjo; Jamal Sodikin • Counselling and Training Unit - <i>Unit Penyuluhan dan Pelatihan</i> : Tohari • Member - <i>Anggota</i> : Sumarno, Kusdiyanto, Asroni, Suhendra, Nely Kurniawan, Ali Gani. <p>There is no change of ICS Manager until ASA-2 audit. Dedy Kurniawan appointed as an ICS Manager according to appointment letter as per “<i>Surat Keputusan No.002/KOP.MI/MM/IX/2020 tentang Penunjukan Manager ICS (Internal Control System)</i>” dated 1 September 2020. ICS Manager has the responsibility to manage ICS and all members of the smallholder group.</p> <p>To manage programs and activities Koperasi Perkebunan Sawit Marga Indah also establish <i>TUPOKSI (Tugas Pokok dan Fungsi - Main Duties and Functions)</i> for each function in the ICS structure.</p>	Complied
Milestone A	The Group has appointed a group manager		Complied
Milestone B	The Group has appointed a group manager		Complied

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		<p>ICS Manager and job description as per decree:</p> <ul style="list-style-type: none"> • Coordinating all organization activity with ICS team, smallholder group leader to ensure Koperasi Perkebunan Sawit Marga Indah policy implemented. • Prepare strategic planning and policy to improve Koperasi Perkebunan Sawit Marga Indah performance improvement. • Group Manager in coordination with <i>Komite Persetujuan, Unit Penyuluhan & Pelatihan, Unit Audit Internal</i> design the registration and membership requirement. • Design production planning, replanting plan and Good Agriculture Practice for oil palm plantation. • Group Manager to provide inputs to Komite Persetujuan in member acceptance and establishment. • Coordinates working units in ICS. • Prepare external and internal audit planning to ensure compliance against RSPO & ISPO P&C. • Conduct non-physical RSPO sales after consultation with members. • Communicates with stakeholder/other interested parties related to certification. • Identifies HCV in the working area of Koperasi Perkebunan Sawit Marga Indah. • Identifies risk related to health and safety, and hazardous waste. • Identifies pest and disease prevention and control. • Ensure all ICS document related to principle and criteria maintained for 5 years. <p>Approval Committee (<i>Komite Persetujuan</i>) job description</p>	
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		<ul style="list-style-type: none"> - Conduct check on ICS member acceptance and evaluation in form of member eligibility, legality and commitment for RSPO & ISPO certification. - Conduct development, monitoring, decision making related to non- conformities/deviation from established SOP. - Conduct performance monitoring to all smallholder members and ICS teams. <p>Internal Audit (<i>Unit Penilai Internal</i>) job description</p> <ul style="list-style-type: none"> • Prepare and establish Annual Internal program. • Prepare and establish internal audit plan, max. 2 weeks from implementation. • Prepare question/checklist for internal audit in designated format. • Ensure follow up upon internal audit findings prior to external audits. <p>Counselling and Training Unit (<i>Unit Penyuluhan dan Pelatihan</i>) job description</p> <ul style="list-style-type: none"> • Assist manager during operational activities and administrative control for ICS Koperasi Perkebunan Sawit Marga Indah. • Design training program for GAP and RSPO & ISPO P&C. • Prepare plan, recording and documenting meeting or discussion minutes. • Maintain member database. • Organize data request and information request related to certification. 	
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		<ul style="list-style-type: none"> Accepts, record and convey member complaint to Operational Manager. Separates certification FFB and non-certification FFB. <p>Furthermore, Koperasi Perkebunan Sawit Marga Indah are divided into 8 <i>Kelompok Tani</i> - farmer groups to control and manage the smallholder members, i.e: KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur, KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari, KT Tani Jaya.</p>	
A.1.2			
Eligibility	The group manager has evidence of legal identity.	Koperasi Perkebunan Sawit Marga Indah shown " <i>Surat Keputusan Nomor: 001/KOP.MI/MM/XII/2022 tentang Daftar Pengurus ICS (Internal Control System)</i> " dated 05 December 2022. ICS Manager has the responsibility to manage ICS and all members of the smallholder group.	Complied
Milestone A	The group manager has evidence of legal identity.		Complied
Milestone B	The group manager has evidence of legal identity.		Complied
		<p>Koperasi Perkebunan Sawit Marga Indah demonstrated legality related to palm oil plantation for smallholder as follows:</p> <ul style="list-style-type: none"> Deed of establishment: "<i>Akta Pendirian Koperasi Perkebunan Sawit Marga Indah No.200 oleh Notaris Nurleila, SH., M.Kn</i>" dated 27 Juli 2009. "<i>Dinas Koperasi Kabupaten Kutai Timur Keputusan Menteri Negara Koperasi dan Usaha Kecil dan Menengah Republik Indonesia No.708/BH/XX.3/DKKT//XII/2009 tentang Pengesahan Akta Pendirian Koperasi Menteri Negara Koperasi dan Usaha Kecil dan Menengah Republik Indonesia</i>" for Koperasi Perkebunan Sawit Marga Indah dated 8 December 2009. "<i>Kementerian Kopersi dan Usaha Kecil dan Menengah Republik Indonesia</i>", Koperasi Perkebunan Sawit Marga Indah has been 	

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		<p>registered with No. 708/BH/XX.3/DKKT//XII/2009 dated 8 December 2009; "Nomor Induk Koperasi No.6405130010044" dated 8 April 2021.</p> <ul style="list-style-type: none"> The office and land of Koperasi Perkebunan Sawit Marga Indah was "hibah"/grant from the village authority as per letter from Marga Mulya village "Surat Keterangan Hibah Tanah untuk KUD Marga Indah No.2002/252/MM/X/2019" dated 22 October 2019, completed with map "Peta Lokasi Tanah No.2002/252/MMX/2019". The letter stated Marga Mulya village head grant the land of 700 m2 in address Jalan Wijaya Kusuma RT.06 Marga Mulya village – witnessed by "Ketua BPD Desa Marga Mulya, Kepala Dusun Satu Rejosari, Kepala Dusun Dua, Kepala Dusun Tiga, Kepala Dusun Empat". Land legality of each persil (<i>Surat Hak Milik</i> and <i>Surat Keterangan Tanah</i>). Each smallholder plots in Koperasi Perkebunan Sawit Marga Indah has had plantation business permit - <i>STDB (Surat Tanda Daftar Budidaya)</i> that issued by Plantation Agency of Kutai Timur Regency in 02 December 2020. <p>Each smallholder plots in Koperasi Perkebunan Sawit Marga Indah has had <i>Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL)</i> that issued Environment Agency of Kutai Timur Regency in 04 May 2021.</p>	
A.1.3			
Eligibility	The group has membership requirements.	Koperasi Perkebunan Sawit Marga Indah has <i>SOP Keluar Masuk Anggota Sertifikasi Koperasi</i> (SOP/MI/005, Rev. 00, 30 January 2021) stated as follows:	Non-compliance
Milestone A	The group has membership requirements.		Non-compliance

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<p>Milestone B</p>	<p>The group has membership requirements.</p>	<ul style="list-style-type: none"> - Point 1 members who leave voluntarily, they need to fulfil the following procedures: <ul style="list-style-type: none"> a. Make a written statement of exit. b. Submit the letter to the Cooperative Management. c. Must settle all obligations to the organisation such as debts and receivables. d. If there are assets or savings in the Cooperative, the management is obliged to return them to the person concerned. e. Cooperative management conveys the consequences of members who leave such as losing their rights or organisations. - Point 4 members who leave due to sale and purchase or transfer of rights <ul style="list-style-type: none"> a. Report the sale and purchase process or the transfer of rights to the Cooperative Board b. Must settle all obligations to the organisation such as debts and credits. c. If there are assets or savings in the Cooperative, the management is obliged to return them to the person concerned. d. The management of the Cooperative processes the matter, and also conveys the processes of transferring their rights to the organisation. - Point 6 (a) Every member who dies is declared out with proof of death certificate. - Point 7 (d) If a member dies and there is a legal heir who wants to continue his membership, data renewal is carried out at the Cooperative. 	<p>Non-compliance</p>
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		<p>Based on document verification of sample farmers:</p> <ul style="list-style-type: none"> - Landowners MI.017 has 2 plots (2 Ha and 0.9 Ha), from the results of interviews and field visits it is known that the landowner has passed away, and currently the management is carried out by Mr SRS (his son), but there is no evidence of inheritance rights / control of land management and data updates at the Cooperative. - Landowners MI.071 has 1 plot (2 Ha), from the results of interviews and field visits it is known that the landowner has passed away, proof of inheritance rights / control of land management and data updates cannot be shown. - Landowners MI.006 has 1 plot (2 Ha), from the results of interviews and field visits it is known that the current ownership is Mr SRS (sale and purchase in January 2023), but there is no evidence of sale and purchase or land ownership rights and data updates at the Cooperative. <p>During the ASA-2 audit, the ICS Manager said that there were 5 farmers with 12 plots (19.84 Ha) who withdrew from the cooperative certification, however, they could not show the complete documents as stipulated in the SOP for Entry and Exit of Cooperative Certification Members.</p> <p>Non-conformity</p> <p>Insufficient evidence of consistent application of membership requirements.</p>	
A.1.4			
Eligibility	All members have signed and acknowledged membership requirements.	Koperasi Perkebunan Sawit Marga Indah established membership requirement as documented in " <i>Standar Operasional Prosedur tentang</i>	Complied

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		<p><i>Kriteria dan Syarat Menjadi Anggota Sertifikasi Koperasi No.SOP/MI/2004” dated 30 January 2021, there is no change of the SOP during ASA-2.</i></p> <p>Section IV Procedure stated: The membership requirement consists of: Indonesian citizen, Owned a palm oil plantation min. 400 m2, located in Kongbeng District; comply to cooperative’s statute; able to do legal action; complete the membership form; provides copy of legal ownership of the land; provides environmental commitment; provides oi palm plantation license; accepts the HCV assessment process; committed to participate in education/training programme.</p> <p>Verification of all smallholder member upon registration carried out by ICS team, approved by “<i>Komite Persetujuan</i>”/Approval Committee. Recorded under minute/”<i>Berita Acara Verifikasi Lahan Pekebun Sertifikasi</i>”.</p> <p>Upon successful verification, the smallholder member signed statement letter “<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>”. The statement letter consists commitment of each member to:</p> <ul style="list-style-type: none"> - Committed to the importance sustainable production - To follow RSPO principle, criteria and indicator - Committed to provide all information: <ul style="list-style-type: none"> a. All land holdings b. Location (coordinates) of all plots currently planted with oil palm c. Information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders) d. Any plots located on steep slopes e. Any plots located on peat f. Details on plans for replanting and expansion of oil palm 	
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		<ul style="list-style-type: none"> g. Any existing land disputes h. Ownership and land use status i. Source of farm labour. - Committed to: <ul style="list-style-type: none"> a. Continue to progress along the standard and meet required milestones for progress; b. Participate in trainings as required and actively participate in the group; c. Ensuring no forced labour on farm operations and ending any existing forced labour; d. Pay of national level minimum wage; e. Respecting the rights of workers to file a complaint; f. Providing safe working conditions and facilities; g. No discrimination, harassment or abuse on the farm; h. Ensuring no child labour on farm operations and ending any existing child labour; i. Not clearing or acquiring land from indigenous people, local communities, or other users without their free, prior and informed consent (FPIC), based on a simplified FPIC approach; j. Resolving any existing disputes; k. No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation); l. Protect HCVs and HCS forests through the precautionary practices approach; m. No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion; n. Use of best management practices for oil palm on peat; o. No burning for preparing land or pest control; p. Minimizing and controlling erosion; 	
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		<p>All member has signed and acknowledge membership requirements as per "<i>Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>". Based on verification document sample of smallholder members:</p> <ul style="list-style-type: none"> • Smallholder declaration signed by Abdul Manan (MI.002) on 02 March 2021. • Smallholder declaration signed by Rusmiati (MI.006) on 07 April 2021. • Smallholder declaration signed by Harjo Suprpto (MI.017) on 08 April 2021. • Smallholder declaration signed by Kasturi (MI.022) on 08 April 2021. • Smallholder declaration signed by Mujiono (MI.030) on 08 April 2021. • Smallholder declaration signed by Sukarno (MI.047) on 08 April 2021. • Smallholder declaration signed by Sutrisnan (MI.053) on 08 April 2021. • Smallholder declaration signed by Sami (MI.059) on 08 April 2021. • Smallholder declaration signed by Muhaimin (MI.071) on 08 April 2021. • Smallholder declaration signed by Suji Is Prasetyaningsing (MI.082) on 08 April 2021. • Smallholder declaration signed by Kuldi (MI.089) on 09 March 2021. 	
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		<ul style="list-style-type: none"> • Smallholder declaration signed by Sutrisno (MI.133) on 08 April 2021. • Smallholder declaration signed by Asnawi (MI.199) on 08 April 2021. • Smallholder declaration signed by Masrom (MI.212) on 08 April 2021. • Smallholder declaration signed by Widiarto (MI.220) on 08 April 2021. <p>Smallholder declaration signed by Mardiono (MI.232) on 08 April 2021.</p>	
Milestone A	All members can demonstrate understanding of membership requirements.	Based on interview to sample smallholder member, noted that all members can demonstrate understanding of membership requirements, such as requirement to be a member.	Complied
Milestone B	All members can demonstrate understanding of membership requirements.	Based on interview to sample smallholder member, noted that all members can demonstrate understanding of membership requirements, such as requirement to be a member.	Complied
A.2 The Group Manager is responsible for managing the Group for certification.			
A.2.1			
Eligibility	The group manager has planned for the implementation of the ICS.	<p>During ASA-2, it was known that the Group Manager have established plan for the implementation of ICS on the form of "Long Term Work Plan" 2021 – 2025. The implementation of work plan can be shown in "<i>Laporan Kegiatan Sertifikasi Perkebunan Kelapa Sawit Swadaya Koperasi Perkebunan Sawit Marga Indah</i>". Evidence of implementation program among others:</p> <ul style="list-style-type: none"> - Internal audit for period 2023 has been conduct to all smallholder member in August to November 2023. - Annual membership meeting for the financial year 2023 has been conduct on 09 March 2024. 	Complied

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		The smallholder member has attended the training related to ISH RSPO requirement as per document of <i>Laporan Sekolah Lapang Pekebun Swadaya</i> period 2023/2024	
Milestone A	The group manager can demonstrate compliance of the ICS by individual members.	<p>Group manager has demonstrates understanding of the ISH standard, group certification and related topics of RSPO certification. It was confirmed during interview with Group Manager on behalf Dedy Kurniawan. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, ISPO P&C, Cooperative organisation/institution, good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p> <p>There is no change of ICS Manager until ASA-2 audit. Dedy Kurniawan appointed as an ICS Manager according to appointment letter as per "Surat Keputusan No.002/KOP.MI/MM/IX/2020 tentang Penunjukan Manager ICS (Internal Control System)" dated 1 September 2020. ICS Manager has the responsibility to manage ICS and all members of the smallholder group.</p> <p>To manage programs and activities Koperasi Perkebunan Sawit Marga Indah also establish <i>TUPOKSI (Tugas Pokok dan Fungsi - Main Duties and Functions)</i> for each function in the ICS structure.</p> <p>Available documentary evidence to demonstrate that group members have formally joined the group under Joint Declaration document "Formulir Anggota Sertifikas". All smallholder members have signed joint declaration document regarding to agreement to Complied with organizational rules and implementation of RSPO Independent Smallholder Standard. Individual members can demonstrate the copy of agreement with group manager. Group manager kept the original Contract agreement letter at the office. Contract agreements are</p>	Complied

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		<p>covering agreement of smallholder member to comply with RSPO Independent Smallholder certification standard and fulfil the requirement of Koperasi Perkebunan Sawit Marga Indah term and condition.</p> <p>Smallholder member also signed the statement of commitment to implement the sustainable plantation as per "<i>Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>".</p> <p>Compliance of the ICS by smallholder member are assess through annual internal audit. Latest annual internal audit conducted in August to November 2023.</p>	
Milestone B	The group manager can demonstrate compliance of the ICS by individual members.	<p>Group manager has demonstrates understanding of the ISH standard, group certification and related topics of RSPO certification. It was confirmed during interview with Group Manager on behalf Dedy Kurniawan. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, ISPO P&C, Cooperative organisation/institution, good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p> <p>There is no change of ICS Manager until ASA-2 audit. Dedy Kurniawan appointed as an ICS Manager according to appointment letter as per "<i>Surat Keputusan No.002/KOP.MI/MM/IX/2020 tentang Penunjukan Manager ICS (Internal Control System)</i>" dated 1 September 2020. ICS Manager has the responsibility to manage ICS and all members of the smallholder group.</p> <p>To manage programs and activities Koperasi Perkebunan Sawit Marga Indah also establish <i>TUPOKSI (Tugas Pokok dan Fungsi - Main Duties and Functions)</i> for each function in the ICS structure.</p>	Complied

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		<p>Available documentary evidence to demonstrate that group members have formally joined the group under Joint Declaration document "<i>Formulir Anggota Sertifikas</i>". All smallholder members have signed joint declaration document regarding to agreement to Complied with organizational rules and implementation of RSPO Independent Smallholder Standard. Individual members can demonstrate the copy of agreement with group manager. Group manager kept the original Contract agreement letter at the office. Contract agreements are covering agreement of smallholder member to comply with RSPO Independent Smallholder certification standard and fulfil the requirement of Koperasi Perkebunan Sawit Marga Indah term and condition.</p> <p>Smallholder member also signed the statement of commitment to implement the sustainable plantation as per "<i>Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan</i>".</p> <p>Compliance of the ICS by smallholder member are assess through annual internal audit. Latest annual internal audit conducted in August to November 2023.</p>	
A.2.2			
Eligibility	The group manager demonstrates understanding of the ISH Standard, and related topics and has sufficient resources to manage the group.	<p>Group manager has demonstrates understanding of the ISH standard, group certification and related topics of RSPO certification. It was confirmed during interview with Group Manager on behalf Dedy Kurniawan. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, ISPO P&C, Cooperative organisation/institution, good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p>	Complied

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		<p>There is no change of ICS Manager until ASA-2 audit. Dedy Kurniawan appointed as an ICS Manager according to appointment letter as per "<i>Surat Keputusan No.002/KOP.MI/MM/IX/2020 tentang Penunjukan Manager ICS (Internal Control System)</i>" dated 1 September 2020. ICS Manager has the responsibility to manage ICS and all members of the smallholder group.</p> <p>To manage programs and activities Koperasi Perkebunan Sawit Marga Indah also establish <i>TUPOKSI (Tugas Pokok dan Fungsi - Main Duties and Functions)</i> for each function in the ICS structure.</p> <p>Furthermore, Koperasi Perkebunan Sawit Marga Indah are divided into 8 <i>Kelompok Tani</i> - farmer groups to control and manage the smallholder members, i.e: KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur, KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari, KT Tani Jaya</p>	
Milestone A	The group manager can demonstrate capacity to manage and operate ISH Standard and certification requirements.	<p>Koperasi Perkebunan Sawit Marga Indah shown "<i>Surat Keputusan Nomor: 001/KOP.MI/MM/XII/2022 tentang Daftar Pengurus ICS (Internal Control System)</i>" dated 05 December 2022. ICS Structure consist of:</p> <ul style="list-style-type: none"> • Manager ICS : Dedy Kurniawan • Approval Committee and Registration - <i>Komite Persetujuan dan Pendaftaran</i> : Juwito, Sukendar • Internal Audit Unit - <i>Unit Penilai Internal</i> : Dharu Prasetyo; Sudarjo; Jamal Sodikin • Counselling and Training Unit - <i>Unit Penyuluhan dan Pelatihan</i> : Tohari • Member - <i>Anggota</i> : Sumarno, Kusdiyanto, Asroni, Suhendra, Nely Kurniawan, Ali Gani. 	Complied

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		To manage programs and activities Koperasi Perkebunan Sawit Marga Indah also establish <i>TUPOKSI (Tugas Pokok dan Fungsi - Main Duties and Functions)</i> for each function in the ICS structure.	
Milestone B	The group manager can demonstrate capacity to manage and operate ISH Standard and certification requirements.	<p>Koperasi Perkebunan Sawit Marga Indah shown "<i>Surat Keputusan Nomor: 001/KOP.MI/MM/XII/2022 tentang Daftar Pengurus ICS (Internal Control System)</i>" dated 05 December 2022. ICS Structure consist of:</p> <ul style="list-style-type: none"> • Manager ICS : Dedy Kurniawan • Approval Committee and Registration - <i>Komite Persetujuan dan Pendaftaran</i> : Juwito, Sukendar • Internal Audit Unit - <i>Unit Penilai Internal</i> : Dharu Prasetyo; Sudarjo; Jamal Sodikin • Counselling and Training Unit - <i>Unit Penyuluhan dan Pelatihan</i> : Tohari • Member - <i>Anggota</i> : Sumarno, Kusdiyanto, Asroni, Suhendra, Nely Kurniawan, Ali Gani. <p>To manage programs and activities Koperasi Perkebunan Sawit Marga Indah also establish <i>TUPOKSI (Tugas Pokok dan Fungsi - Main Duties and Functions)</i> for each function in the ICS structure.</p>	Complied
A.2.3			
Eligibility	A group annual training plan is available covering the RSPO Independent Smallholder Standard, group management (which includes group objectives, structure, relevant procedures and the certification process) and other topics as outlined in the ISH Standard.	<p>During ASA-2 audit, Koperasi Perkebunan Sawit Marga Indah has prepared group annual training plan as per document "Program Kerja Koperasi Perkebunan Sawit Marga Indah 2023/2024".</p> <p>The group annual program training consisted of:</p> <ul style="list-style-type: none"> • Best management practices training, including Integrated pest management, 	Complied

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		<ul style="list-style-type: none"> • Zero burning training, • Training of Occupational safety and health, • Training of FFB pricing mechanism, Supply chain, Premium sharing RSPO • Refreshment training for internal auditor • Training for group management includes group objectives, structure, relevant procedures, and the certification process) • Training of financial management, • Training of animal and human conflict, • Awareness of requirement the Medical Insurance (BPJS) and minimum wages <p>Evidence of training: attendance list, minutes of training, training material and picture documentation. The record of implementation provides at Criteria A.2.3 milestone A</p>	
Milestone A	The group manager implements a phased approach to ensure members have progressively attended training on the ISH Standard, group management and other topics as outlined in the ISH Standard according to the group annual training plan.	<p>During ASA-2 audit, Koperasi Perkebunan Sawit Marga Indah has demonstrated the document of implementation the group manager a phased approach to ensure members have progressively attended training on the ISH Standard year 2023/2024.</p> <p>The smallholder member has attended the training related to ISH RSPO requirement as per document of <i>Laporan Sekolah Lapang Pekebun Swadaya</i> period 2023/2024, e.g.:</p> <ul style="list-style-type: none"> • 12 December 2023, location in MI-1 plot name Haryanto. Subject: awareness training of RSPO-ISPO, Good Agriculture Practice (GAP) Palm Oil, OHS, awareness NDPE (No Deforestation, No Peat, No Exploitation), and first aid training. The training was attended by 38 smallholder members (from KT 	Complied

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		<p>Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur). Evidence: attendance list, photograph, training material.</p> <ul style="list-style-type: none"> • 13 December 2023, location in MI-4 plot name Mahdar. Subject: awareness training of RSPO-ISPO, Good Agriculture Practice (GAP) Palm Oil, OHS, awareness NDPE (No Deforestation, No Peat, No Exploitation), and first aid training. The training was attended by 34 smallholder members (from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari). Evidence: attendance list, photograph, training material. • 14 December 2023, location in MI-5 plot name Jamal Sodikin. Subject: awareness training of RSPO-ISPO, Good Agriculture Practice (GAP) Palm Oil, OHS, awareness NDPE (No Deforestation, No Peat, No Exploitation), and first aid training. The training was attended by 39 smallholder members (from KT Tani Jaya). Evidence: attendance list, photograph, training material. • 16 January 2024, location in MI-1 plot name Haryanto. Subject: awareness training of HCV and HCS, training of mitigate pesticide, <i>BPJS Ketenagakerjaan</i>, Replanting Technique, dissemination of SOP and Policy of Koperasi Perkebunan Sawit Marga Indah, and dissemination of incentive Premi. The training was attended by 37 smallholder members (from KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur). Evidence: attendance list, photograph, training material. • 17 January 2024, location in MI-4 plot name Mahdar. Subject: awareness training of HCV and HCS, training of mitigate pesticide, <i>BPJS Ketenagakerjaan</i>, Replanting Technique, dissemination of SOP and Policy of Koperasi Perkebunan Sawit Marga Indah, and dissemination of incentive Premi. The training was attended by 28 smallholder members (from KT Melati Hijau, 	
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		<p>KT Tunas Harapan, KT Mawar Sari). Evidence: attendance list, photograph, training material.</p> <ul style="list-style-type: none"> • 18 January 2024, location in MI-5 plot name Jamal Sodikin. Subject: awareness training of HCV and HCS, training of mitigate pesticide, <i>BPJS Ketenagakerjaan</i>, Replanting Technique, dissemination of SOP and Policy of Koperasi Perkebunan Sawit Marga Indah, and dissemination of incentive Premi. The training was attended by 35 smallholder members (from KT Tani Jaya). Evidence: attendance list, photograph, training material. • 13 February 2024, location in MI-1 plot name Haryanto. Subject: firefighting training, manuring techniques, pest integrated management, prohibition paraquat use, and internal audit. The training was attended by 34 smallholder members (from KT Budi Makarti, KT Karya Mukti, KT Marga Kencana, KT Suka Makmur). Evidence: attendance list, photograph, training material. • 14 February 2024, location in MI-4 plot name Mahdar. Subject: firefighting training, manuring techniques, pest integrated management, prohibition paraquat use, and internal audit. The training was attended by 32 smallholder members (from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari). Evidence: attendance list, photograph, training material. • 15 February 2024, location in MI-5 plot name Jamal Sodikin. Subject: firefighting training, manuring techniques, pest integrated management, prohibition paraquat use, and internal audit. The training was attended by 34 smallholder members (from KT Melati Hijau, KT Tunas Harapan, KT Mawar Sari). Evidence: attendance list, photograph, training material. 	
Milestone B	All members attended training and can demonstrate understanding of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social	Smallholder member has attended the training and has understanding of the ISH standard group management and certification requirements including awareness on BMPs, HCV, environmental protection, social	Complied

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	welfare of workers and business operations.	welfare of workers and business operations. It was confirmed during audit ASA-2 During field visit to smallholder plots and interview, they have demonstrated understanding of the ISH Standard above such good agriculture practices and no longer use paraquat.	
B – ICS: Policies and management			
B.1 The group Internal Control System contains documented policies and procedures for operational management.			
B.1.1			
Eligibility	A group Internal Control System is available for operational management including procedures of expulsion and sanctions for members who fail to comply, and a procedure to conduct internal audits	Based on the notarial deed of Nurleila SH, Mkn. On 07 February 2023, number 05 of the Deed of Statement that an extraordinary members' meeting was held on 27 March 2022 'Koperasi Perkebunan Sawit Marga Indah' which was attended by 152 people or more than half of the total members. Stated in the meeting has been decided by deliberation and consensus, among others, as follows: Appoint the Cooperative Management as follows: Chairman: Juwito Secretary: Kusdiyanto Treasurer: Dedy Kurniawan For the term of 2022-2027 Approved the appointment of the cooperative supervisors as follows: Coordinator: Agus Taman Member: Sukendar Member: Edi Suroso For the term of 2022-2027 Koperasi Perkebunan Sawit Marga Indah has appointed Mr. Dedy Kurniawan as the group manager as per "Surat Keputusan No.002/KOP.MI/MM/IX/2020 tentang Penunjukan Manager ICS	Complied

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		<p>(Internal Control System)” dated 1 September 2020. Stated the group manager heads all component of internal control system (ICS) team. Koperasi Perkebunan Sawit Marga Indah appointed the Internal Control System (ICS) Committee as per “Surat Keputusan No.001/KOP.MI/MM/XII/2022 tentang daftar pengurus ICS (Internal Control System)” dated 5 December 2022. The letter explains about the ICS board list with the following composition:</p> <p>ICS Manager: Dedy Kurniawan Approval and Registration Committee: Juwito and Sukendar Internal Assessment Unit: Dharu Prasetyo, Sudarjo and Jamal Sodikin Counseling and Training Unit: Tohari Members: Sumarno, Kusdiyanto, Asroni, Suhendra, Nely Kurniawan and Ali Gani. The decree also explained the duties and responsibilities of each position.</p> <p>Internal auditor: Dharu Prasetyo, Sudarjo, Jamal Sodikin attended training “Internal Auditor Training of RSPO for Independent Smallholders from TUV Rheinland No.ZID1/246118867/08” dated 19-21 June 2021.</p> <p>Koperasi Perkebunan Sawit Marga Indah has “Standar Operasional Prosedur tentang Pelaksanaan Audit Internal No.01/MI/021” dated 6 March 2021. Section 3 “Metodologi – Frekuensi Audit Internal” – Internal audit frequency carried out minimum once per year for each smallholder farmers Methodology:</p> <ul style="list-style-type: none"> - Internal audit onsite - Evaluation point: audit based on individual smallholder member (not based on land), all cooperative committee shall be audited by internal audit; Internal auditor will audit smallholder member doing replanting; Internal auditor will audit smallholder member doing oil palm 	
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		<p>plantation expansion; Internal auditor will audit new smallholder member; Internal auditor will audit smallholder with history of non-conformity;</p> <ul style="list-style-type: none"> - Reporting on internal audit checklist with scoring system and "Laporan Internal Audit". <p>Section B explains the internal audit competence requirement in "Kompetensi Internal Audit — Internal Auditor competence; does not have conflict of interest, has professional resources, have the capacity for internal audit, objective, continuous improvement and loyalty, cooperate with all parties.</p> <p>Section F explains the finding report – Internal Audit Report Writing – Auditor reporting the finding into "Formulir Laporan Ketidaksesuaian." and reported to Auditee and Internal Audit Manager, the findings and report submitted within 30 days post audit.</p> <p>Section G explains the sanction – Audit Follow Up – Internal Audit Unit with auditee will determine when the follow up audit/NC verification audit carried out. Timeframe for NC verification audit max. 180 days after audit result communicated. Follow up carried out on subsequent audit or additional audit outside audit program.</p> <p>Koperasi Perkebunan Sawit Marga Indah has "Standar Operasional Prosedur tentang Perbaikan Hasil Audit No.SOP/MI/022" dated 6 March 2021. Section 6, 7 and 8 stated about sanction and expulsion – Group Manager have right to give sanction in form of warning letter 1 and 2 and subsequently expulse member from RSPO certification if said member neglect to close out the finding.</p> <p>Koperasi Perkebunan Sawit Marga Indah has "Standar Operasional Prosedur tentang Perbaikan Hasil Audit No.SOP/MI/022" dated 6</p>	
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		<p>March 2021. Section 6, 7 and 8 stated – Group Manager have right to give warning letter 1 and 2 and subsequently expulse member from RSPO certification if said member neglect to close out the finding.</p> <p>Koperasi Perkebunan Sawit Marga Indah has mechanism for appeal the internal audit finding "Standar Operasional Prosedur tentang Banding Anggota No.SOP/MI/023" dated 6 March 2021. Section V stated – appellant member shall write appeal letter. "Badan Pengawas"/Governing Body shall verify the appeal document for 7 days. If the finding confirms to be correct, appellant member shall accept the internal audit finding. If the finding was not correct, internal auditor shall revise the report.</p>	
Milestone A	The ICS is implemented and an internal audit is conducted for at least half of the group members and all audit findings are closed	The cooperative conducted an internal audit in August 2023 - November 2023 on 164 Farmers (all Farmers) which was reflected in the FY 2024 Internal Audit Report made on 3 March 2024. The internal audit stated that there were 13 non-conformance findings, all of which were subjected to root cause analysis, correction and corrective action with the final closure of the non-conformance findings on 26 February 2024. These non-conformity findings include:	Non-compliance
Milestone B	The ICS is implemented and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.	<ol style="list-style-type: none"> 1. Harvesters and sprayers have not used PPE. 2. Farmers are still doing balnket spray. 3. Farmers still do not have labour protection insurance to address certain socio-economic risks due to employment. 4. Farmersss have yet to collect used herbicide bottles from field activities at farmer groups/cooperatives. 5. There are still loose fruits in some farmers' plots. 6. Farmers still burn hazardous waste in the fields. 	Non-compliance

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		<p>7. Procedures for recording member production (what members need to record and when members need to record and submit records to ICS.</p> <p>However, based on the request for closing documents from the internal audit, the cooperative could only show evidence of socialisation during the 'sekolah lapang', while other documents such as evidence of registration for BPJS Ketenagakerjaan, evidence of collection of used herbicide bottles to the cooperative, and evidence of recording production and maintenance activities by smallholders could not be shown.</p> <p>In addition, the findings of non-conformities stated in the results of the closed internal audit, actually, based on the results of field visits to some of the sampled smallholders, the findings of these non-conformities were still found again during the field visits, such as:</p> <ol style="list-style-type: none"> 1. There are still fruit stays and loose fruits that have not been collected. 2. Smallholders stated that used herbicide containers are still kept at home and some stated that they are disposed of in the field and have not handed them over to the cooperative. 3. Harvesters still do not use PPE when harvesting 4. Smallholders still do not record the results of production and maintenance 5. Smallholders still burn used hazardous waste. <p>In addition, based on the internal audit form, several things were found including:</p>	
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		<ul style="list-style-type: none"> Smallholder member number MI.017, the landowner has passed away, the internal audit was signed by Mr SRS (his son) on 23 September (no year written) but proof of inheritance / land management rights and data updates cannot be shown. Smallholder member number MI.071, landowner deceased, Internal Audit no date and no information on internal audit team decision, but landowner signature. Smallholder member number MI.006, Internal Audit dated 2 September (no year) and the signature is still on behalf of the landowner but different from the ID card. The results of interviews and field visits found that the land ownership has changed to Sunarso, but there is no proof of sale and purchase or land ownership rights and data updates at the Cooperative. Smallholder member number MI.082, Internal Audit no date information. Smallholder member number MI.133, Internal Audit no date and no information on internal audit team decision. Smallholder member number MI.232, Internal Audit no date and no information of internal audit team decision. <p>This became a nonconformity and a corrective action plan (CAP) was issued.</p>	
B.1.2			
Eligibility	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	The basic information, farm information, legal documentation for land hectareage is consistent. The company has shown proof of basic information of member farmers such as:	Complied
Milestone A	Basic information, farm information, production data, legal documentation of group members and signed Smallholder	<ul style="list-style-type: none"> - Identity card - Land ownership legality 	Complied

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	Declarations are available to the group manager		
Milestone B	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	<ul style="list-style-type: none"> - Oil palm smallholder activity book which includes data on monthly FFB production, fertilisation and spraying realisation, - Land tenure history and conflict disclosure form, - Map of persil plot, - Cooperative member registration form, - Independent smallholder commitment statement form in conducting sustainable plantation management, - Statement of commitment of cooperative members in carrying out their obligations as cooperative members, - Minutes of land verification results, - Statement letter of environmental management and monitoring (SPPL) and - Plantation crop cultivation registration certificate (STD-B), <p>All documents are complete and signed by all farmer cooperative members.</p>	Complied
C – ICS: Group Business planning			
C.1 The group has a Business Plan prepared with the participation and contributions of all group members			
C.1.1			
Eligibility	An annual group business plan is available, which includes <ul style="list-style-type: none"> • Production and income forecasting based on historical records • Plans for expansion 	<p>Based on document review during ASA2, it was known that Koperasi Perkebunan Sawit Marga Indah has set the annual business plan as follows:</p> <p>Income forecasting from credit sales of RSPO for Y2024 also has been stated in the document.</p> <p>Annual Group business plan related to production and income forecasting has shown during audit as mentioned in the Rencana Bisnis Tahunan "Proyeksi Pendapatan Penjualan Kredit Premium Sharing RSPO Tahun 2024" as follows:</p>	Complied

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		<div>5-year production forecast:</div> <table><tr><td>2022</td><td>2023</td><td>2024</td><td>2025</td><td>2026</td></tr><tr><td colspan="5">TON</td></tr><tr><td>8,622.84</td><td>8,556.85</td><td>8,924.25</td><td>8,090.36</td><td>8,592.84</td></tr></table> <div>According to the interview with the Group Manager and ICS board obtain information that they still accepted the new members as long as comply with the organizational requirements, refers to document "Penerimaan Anggota Baru Sertifikasi RPO Unit Usaha Pemasaran dan Sertifikasi" Y2023/2024 it was known that there is ± 145.16 Ha planned for expansion.</div>	2022	2023	2024	2025	2026	TON					8,622.84	8,556.85	8,924.25	8,090.36	8,592.84	
2022	2023	2024	2025	2026														
TON																		
8,622.84	8,556.85	8,924.25	8,090.36	8,592.84														
Milestone A	The group business plan is implemented and reviewed at least annually.	Group manager has showed the annual business plan for 2023 and 2024. Koperasi Perkebunan Sawit Marga Indah starting their annual period from January – December 2023. The last annual membership meeting called "Rapat Anggota Tahunan" which is to report the progress of annual work program of ICS and to report the financial statement. The last "Rapat Anggota Tahunan" has been held on 9 March 2024, attended by 186 members of Cooperative including certification members.	Complied															
Milestone B	The group demonstrates financial stability and growth, and is able to support itself financially.	Koperasi Perkebunan Sawit Marga Indah can demonstrate their financial management through the document: In the results of the accountability report of the management of the Koperasi Perkebunan Sawit Marga Indah for the fiscal year 2023 which was held on 9 May 2024, explained several things including: 1. Field of business unit: a. Sales revenue of agricultural equipment amounting to (profit) Rp. 281,XXX,XXX b. Sales revenue of agricultural production facilities amounting to (profit) Rp. 389.XXX.XXX	Complied															

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		<p>c. FFB sales revenue (loss) Rp. -47.XXX.XXX d. Other income (profit)Rp. 6,XXX,XXX</p> <p>2. Income statement for the period January 30, 2023 - December 30, 2023 with net income of Rp. 313.XXX.XXX</p> <p>3. Statement of changes in SHU reserves Rp. 166.XXX.XXX</p> <p>4. Capital and finance with total assets of Rp. 3.397.XXX.XXX</p> <p>Through the interview with ICS Board during ASA2 obtained information that Koperasi Perkebunan Sawit Marga Indah have an agreement partnership in the framework of facilitating production facilities, infrastructure and operational with PT Kresna Duta Agroindo (Sinarmas Group) No. 001/KOP-KB/X/2018 dated 03 October 2018. Based on that, the organization is a FFB supplier for Muara Wahau Mill and also PT Kresna Agroindo monitors harvesting activities to increase farmers production refers to Article 5 "Bentuk Kemitraan" point 5-6. This MOU is valid for one oil palm crop cycle or 25 years from the signing of the agreement.</p> <p>There is also a cooperation agreement between Koperasi Perkebunan Sawit marga Indah and Koperasi Kongbeng Bersatu with number 001/KOP-KB/X/2021 on 4 January 2021 concerning facilitating the sale of FFB which is valid for up to 10 years from the signing of the cooperation agreement.</p>	
C.2 The ICS of the group is integrated with the group's management plan.			
C.2.1			
Eligibility	<p>A group management plan is available which includes:</p> <ul style="list-style-type: none"> • Training/capacity building plans to improve productivity of group members. • An approach to strengthen links within the supply chain. • Plan for continuous improvement projects (i.e. on waste, soil, etc.), 	<p>During ASA2 Koperasi Perkebunan Sawit Marga Indah has prepared group management plan as per document "Program Kerja Koperasi Perkebunan Sawit Marga Indah 2023". The program consisted of:</p> <ul style="list-style-type: none"> • Best management practices training, including Integrated pest management, • Zero burning training, 	Complied

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	if any.	<ul style="list-style-type: none"> • Occupational safety and health, • Management of cooperation, • FFB pricing mechanism, Supply chain • Plan for continuous improvement projects <p>The record of implementation the group management plan year 2023, such as:</p> <p>Training is conducted through 'sekolah lapang' held on 12, 13, 14 December 2023; 16, 17, 18 January 2024 and on 13, 14 dan 15 February 24.</p> <p>The cooperative has also shown proof of attendance, photos of documentation, and materials presented.</p> <p>In relation to support for strengthening the supply chain, the cooperative already has MOUs with several parties as described in the indicators above, in the form of cooperation with FFB buying companies, with joint cooperatives in organizing FFB transportation support and annual activities in the form of awarding dorprizes to FFB supplier farmers held in conjunction with the annual meeting of members.</p> <p>Other activities of the program implementation during 2023 that are in line with the continuous improvement program include:</p> <ul style="list-style-type: none"> - Socialization of RSPO and ISPO standards - GAP/BMP training and counseling - Pest and disease census - Environmental management training - Issuance of warnings - Preparation of SPPL (Environmental Management) report 	
Milestone A	The group management plan is implemented and reviewed at least annually.	During ASA2, Koperasi Perkebunan Sawit Marga Indah has had annual review meeting (Rapat Anggota Tahunan). The last annual meeting conducted on 9 May 2024 that was attended by 164 smallholder members. The record of annual meeting available in "Laporan Pertanggung jawaban Pengurus dan Pengawas Koperasi Perkebunan Sawit Marga Indah Tahun Buku 2023".	Complied

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		<p>During that meeting, the agenda consisted of:</p> <ul style="list-style-type: none"> • Head of KUD and Group Manager ICS has presented annual report (financial, achievement and next year's work plan) including internal audit result year 2023. • Socialization the RSPO premium sharing • The program on formed the pesticides and fertilizer applicator team year 2023 • Program on management of social and environment • Replanting fund savings. <p>Koperasi Perkebunan Sawit Marga Indah has also had annual review meeting schedule. During that meeting, Head of KUD and Group Manager ICS will be presenting annual report (financial, achievement and next year's work plan) including internal audit result.</p> <p>Koperasi Perkebunan Sawit Marga Indah demonstrated compliance of the Independent Smallholder Standard through internal audit (annually). The audit report as per document "Laporan Audit Internal – the last internal audit was carried out in August – November 2023 that was covered all smallholder members (164 members).</p>	
Milestone B	The group manager demonstrates the group's compliance with this ISH Standard.	<p>During ASA2, Koperasi Perkebunan Sawit Marga Indah has appointed Dedy Kurniawan as Group Manager according to Surat Keputusan No. 002/KOP.MI/MM/IX/2020 "Penunjukan Manager ICS (Internal Control System) dated 1st September 2020. The Group Manager has responsible as the person in charge for the continuous improvement in key operations including to ensure the compliance with ISH standards.</p> <p>Koperasi Perkebunan Sawit Marga Indah has also prepared the program of Internal Inspection and annual training program to refresh the understanding of ISH requirement.</p> <p>The ICS Manager demonstrates compliance of Koperasi Perkebunan Sawit Marga Indah with this Independent Smallholder Standard</p>	Complied

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		<p>through internal audit (annually). The audit report as per document "Laporan Audit Internal – the last internal audit was carried out in August – November 2023 that was covered all smallholder members (169 members). The internal audit aim to ensure the implementation RSPO – ISH requirement which includes: all land holdings, location (coordinates) of all plots currently planted with oil palm, information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders), any plots located on steep slopes, any plots located on peat, details on plans for replanting and expansion of oil palm, any existing land disputes, ownership and land use status and source of farm labor.</p> <p>The audit results are then bundled, and the results submitted during annual meeting (Rapat Anggota Tahunan). The last annual meeting conducted on 9 May 2024 that was attended by 186 smallholder members. The record of annual meeting available in "Laporan Pertanggungjawaban Pengurus dan Pengawas Koperasi Perkebunan Sawit Marga Indah Tahun Buku 2023".</p>													
D – ICS: Group trading system for certified volumes															
D.1 The group has a procedure and system in place for the tracking of FFB.															
D.1.1															
Eligibility	Record sheets to track the annual production and sales of certified volumes, covering traceability of producers and/or traders are available.	<p>Annual production and sales of certified volumes are available at Koperasi Perkebunan Marga Indah. Sales and Documentation Unit are responsible to record the production and sales volume. Record of FFB production presented in "Data Produksi TBS". Below are the FFB production record since June 2023 - May 2024:</p> <table><tr><td>No</td><td>Month</td><td>MT</td></tr><tr><td>1</td><td>June 2023</td><td>753.46</td></tr><tr><td>2</td><td>July 2023</td><td>702.51</td></tr><tr><td>3</td><td>August 2023</td><td>731.29</td></tr></table>	No	Month	MT	1	June 2023	753.46	2	July 2023	702.51	3	August 2023	731.29	Complied
No	Month	MT													
1	June 2023	753.46													
2	July 2023	702.51													
3	August 2023	731.29													

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		4	September 2023	774.80				
		5	Oktober 2023	867.56				
		6	November 2023	894.42				
		7	Desember 2023	773.16				
		8	January 2024	792.01				
		9	February 2024	649.11				
		10	March 2024	669.44				
		11	April 2024	614.27				
		12	May 2024	685.11				
			Total	8,907.14				
		Record of FFB sales to mill sold as noncertified are presented in "Surat Pengantar Buah (SPB)", the FFB tracking was verified by the auditor, verified document as follows (sample member during ASA2) :						
		Abdul Manan MI-002						
		Weightbridge Card – Muara Wahau Mill (PT Kresna Duta Agroindo/PT KDA) No.17163 dated 16 April 2024 from KKBJ/Koperasi Perkebunan Marga Indah Blok Divisi 3; DO: KKBX/TBS/03/24/04/0862; 1 st weight 13,720Kg, 2 nd weight 4,250Kg, Nett 9,470 Kg; Driver Motha.						

Supporting document:

- SPB (Surat Pengantar Buah) from KKBJ/Koperasi Perkebunan Marga Indah to Muara Wahau Mill (PT KDA) No. KKBX/TBS/03/2024/04/0862 dated 16 April 2024; Blok: KKBX03/Tani Jaya Group; FFB from Cooperative members: Hendrik, ngatari, Karso, Mamek and Tio; Vehicle No. KT8335MJ; Qty: 516 bunches; Total: 9,400 Kg.
- Attachment of SPB 0862: Rekap pengiriman TBS/SPB From Koperasi Perkebunan Marga Indah to Muara Wahau Mill dated 16 April 2024: FFB from cooperative members: Mustakim 854 Kg.

Supporting document:

- SPB (Surat Pengantar Buah) from KKBK/Koperasi Perkebunan Marga Indah to Muara Wahau Mill (PT KDA) No. KKBX/TBS/03/2024/04/0862 dated 16 April 2024; Blok: KKBX03/Tani Jaya Group; FFB from Cooperative members: Hendrik, ngatari, Karso, Mamek and Tio; Vehicle No. KT8335MJ; Qty: 516 bunches; Total: 9,400 Kg.
- Attachment of SPB 0862: Rekap pengiriman TBS/SPB From Koperasi Perkebunan Marga Indah to Muara Wahau Mill dated 16 April 2024; FFB from cooperative members: Mustakim 854 Kg,

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		<p>Waldi 1242 Kg, ning W 1,554 Kg, A Manan 954 Kg, Triono 677Kg, Suti 797Kg, Maryoto 3,322 Kg, total 9,400Kg. (Abdul Manan*, Mustakim, Waldi, Ning W, A Manan, Triono are certification members). Note: Abdul Manan* is sample member during ASA2.</p> <ul style="list-style-type: none"> Attachment of Payment from Koperasi to the certification members period May 2024: Mustakim IDR 2,064,817; Waldi IDR 3,002,931; Ning W IDR 3,757,290, A Manan IDR 2,306,599; Triono IDR 1,636,863. <p>Muhaimin MI-071 Weightbridge Card – Muara Wahau Mill (PT Kresna Duta Agroindo/PT KDA) No.19431 dated 5 April 2024 from KKBK/Koperasi Perkebunan Marga Indah Blok Divisi 3; DO: KKBX/TBS/03/24/04/0778; 1st weight 11,340Kg, 2nd weight 4,090 Kg, Nett 7,259 Kg; Driver Agung Wibowo.</p> <p><u>Supporting document:</u></p> <ul style="list-style-type: none"> SPB (Surat Pengantar Buah) from KKBK/Koperasi Perkebunan Marga Indah to Muara Wahau Mill (PT KDA) No. KKBX/TBS/03/2024/04/-- dated 5 April 2024; Blok: KKBX03/Tani Jaya Group; FFB from Cooperative members: Sariyanto, Muhaimin, Purwoko, Masrom, Warno U; Vehicle No. KT8314RM; Qty: 468 bunches; Total: 7,100 Kg. Attachment of SPB 0778: Rekap pengiriman TBS/SPB From Koperasi Perkebunan Marga Indah to Muara Wahau Mill dated 5 April 2024; FFB from cooperative members: Sariyanto 782 Kg, Muhaimin 1,720 Kg, Purwoko 960Kg, Masrom 1400 Kg, Warno U, Warno U 2238Kg, total 7,100Kg. (Sariyanto, Muhaimin*, Purwoko, Masrom*, Warno U and Masrom are certification members). Note: Muhaimin and Masrom* is sample member during ASA2. 	
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		<ul style="list-style-type: none"> Attachment of Payment from Koperasi to the certification members period May 2024: Sariyanto IDR 1,963,627; Muhaimin IDR 4,318,974; Purwoko IDR 2,410,590, Masrom IDR 3,515, 444 <p>Widiarto MI.220</p> <p>Weightbridge Card – Muara Wahau Mill (PT Kresna Duta Agroindo/PT KDA) No.17526 dated 06 April 2024 from KKBK/Koperasi Perkebunan Marga Indah Blok Divisi 3; DO: KKBX/TBS/03/24/04/0834; 1st weight 14,350Kg, 2nd weight 4,340 Kg, Nett 10,010 Kg; Driver Aji.</p> <p><u>Supporting document:</u></p> <ul style="list-style-type: none"> SPB (Surat Pengantar Buah) from KKBK/Koperasi Perkebunan Marga Indah to Muara Wahau Mill (PT KDA) No. KKBX/TBS/03/2024/04/-- dated 6 April 2024; Blok: KKBX03/Mawar Sari Group; FFB from Cooperative members: Widiarto, Qodafi, Riska, markus, Lencau, Sugianto, SMP, SMK, Yusuf, Nur Isatun; Vehicle No. KT8351RQ; Qty: 600 bunches; Total: 9,980 Kg. Attachment of SPB 0834: Rekap pengiriman TBS/SPB From Koperasi Perkebunan Marga Indah to Muara Wahau Mill dated 6 April 2024; FFB from cooperative members: Widiarto 1110Kg, Qodafi 623Kg, Riska 870kg, markus 2140Kg, Lencau 2234Kg, Sugianto 670Kg, SMP 430kg, SMK 960kg, Yusuf 450kg, Nur Isatun 493Kg, total 9,980Kg. (Widiarto*, Merkus D, lencau and Nuisatun are certification members). Note: Widiarto* is sample member during ASA2. Attachment of Payment from Koperasi to the certification members period May 2024: Widiarto IDR 2,687,342; Markus D IDR 5,181,001; Lencau IDR 5,408,578, Nur Isatun IDR 1,193,567. <p>Sami MI.059</p>	
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		<p>Weightbridge Card – Gunung Kombeng Mill (PT Kresna Duta Agroindo/PT KDA) No.29153 dated 3 April 2024 from KKBJ/Koperasi Perkebunan Marga Indah Blok Divisi 3; DO: KKBX/TBS/03/24/04/0804; 1st weight 12,300Kg, 2nd weight 4,110 Kg, Nett 8,190 Kg; Driver Agung Wibowo.</p> <p><u>Supporting document:</u></p> <ul style="list-style-type: none"> • SPB (Surat Pengantar Buah) from KKBJ/Koperasi Perkebunan Marga Indah to Muara Wahau Mill (PT KDA) No. KKBX/TBS/03/2024/04/-- dated 3 April 2024; Blok: KKBX03/Tani Jaya Group; FFB from Cooperative members: Senin, Sami, Daryanti, Walidi, Koptan; Vehicle No. KT8314RM; Qty: 460 bunches; Total: 8,000 Kg. • Attachment of SPB 0804: Rekap pengiriman TBS/SPB From Koperasi Perkebunan Marga Indah to Gunung Kombeng Mill dated 3 April 2024; FFB from cooperative members: Senin 2,550Kg, Sami 940kg, Daryanti 1,678Kg, Walidi 1,492Kg, Koptan 1,342Kg, total 8,000Kg. (Sami, Daryanti, Walidi certification members). Note: Sami* is sample member during ASA2. • Attachment of Payment from Koperasi to the certification members period May 2024: Sami IDR 2,364,141; Daryati IDR 4,220,243; Walidi IDR 3,752,445. <p>Mujiono MI.030</p> <p>Weightbridge Card – Gunung Kombeng Mill (PT Kresna Duta Agroindo/PT KDA) No.29042 dated 2 April 2024 from KKBJ/Koperasi Perkebunan Marga Indah Blok Divisi 3; DO: KKBX/TBS/03/24/04/0802; 1st weight 12,880Kg, 2nd weight 4,290 Kg, Nett 8,590 Kg; Driver Motha.</p> <p><u>Supporting document:</u></p>	
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		<ul style="list-style-type: none">SPB (Surat Pengantar Buah) from KKBJ/Koperasi Perkebunan Marga Indah to Kombeng Mill (PT KDA) No. KKBX/TBS/03/2024/04/-- dated 2 April 2024; Blok: KKBX03/Tani Jaya Group; FFB from Cooperative members: Purwadi, Saripitoyo, Arif D, Jaelani, Nur Hasyim, Suparjo, Mujiono; Vehicle No. KT8335MJ; Qty: 410 bunches; Total: 8,590 Kg.Attachment of SPB 0802: Rekap pengiriman TBS/SPB From Koperasi Perkebunan Marga Indah to Gunung Kombeng Mill dated 2 April 2024; FFB from cooperative members: Purwadi, Saripitoyo, Arif D, Jaelani, Nur Hasyim, Suparjo, Mujiono (Purwadi, Saripitoyo, and Mujiono certification members). Note: Mujiono* is sample member during ASA2. <p>Attachment of Payment from Koperasi to the certification members period May 2024: Purwadi IDR 2,982,649; Saripitoyo IDR 2,405,114; Mujiono IDR 3,177,728.</p>																																		
Milestone A	Group manager maintains annual production records and sales of certified volumes.	<p>Annual production record and sales of certified volume are recap by Group Manager. Below are the data of FFB production volume record for members:</p> <p>Data of FFB Production period June 2023 – May 2024:</p> <table><tr><th>No</th><th>Month</th><th>MT</th></tr><tr><td>1</td><td>June 2023</td><td>753.46</td></tr><tr><td>2</td><td>July 2023</td><td>702.51</td></tr><tr><td>3</td><td>August 2023</td><td>731.29</td></tr><tr><td>4</td><td>September 2023</td><td>774.80</td></tr><tr><td>5</td><td>Oktober 2023</td><td>867.56</td></tr><tr><td>6</td><td>November 2023</td><td>894.42</td></tr><tr><td>7</td><td>Desember 2023</td><td>773.16</td></tr><tr><td>8</td><td>January 2024</td><td>792.01</td></tr><tr><td>9</td><td>February 2024</td><td>649.11</td></tr><tr><td>10</td><td>March 2024</td><td>669.44</td></tr></table>	No	Month	MT	1	June 2023	753.46	2	July 2023	702.51	3	August 2023	731.29	4	September 2023	774.80	5	Oktober 2023	867.56	6	November 2023	894.42	7	Desember 2023	773.16	8	January 2024	792.01	9	February 2024	649.11	10	March 2024	669.44	Complied
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		<table><tr><td>11</td><td>April 2024</td><td>614.27</td></tr><tr><td>12</td><td>May 2024</td><td>685.11</td></tr><tr><td></td><td>Total</td><td>8,907.14</td></tr></table> <p>All FFB production physical was sold as non-certified product because Koperasi Perkebunan Marga Indah are sold the certified volume as credit allocation in Palmtrace.</p> <p>Below are the details of Credit sold:</p> <p>IS-CSPO</p> <ul style="list-style-type: none">- Transaction date 25/11/2023, ID transaction 6ca9540a-f6e9, volume 1,189 MT, buyer ACT Commodities B.V. <p>IS-CSPKE:</p> <ul style="list-style-type: none">- Transaction date 25/11/2023, ID transaction 23698a95-8abb, volume 163 MT, buyer: ACT Commodities B.V. <p>IS-CSPKO:</p> <p>Transaction date 25/11/2023, ID No. ST-TR- d9ef83cb-8f75, volume 133 MT, buyer: S&B Foods Inc.</p>	11	April 2024	614.27	12	May 2024	685.11		Total	8,907.14	
11	April 2024	614.27										
12	May 2024	685.11										
	Total	8,907.14										
Milestone B	Group Manager maintains annual production records and sales of certified volumes of all FFB sources.	<p>Group Manager maintains annual production records and sales of certified volumes of all FFB sources as above.</p> <ul style="list-style-type: none">• FFB Forecast 2023-2024 (June 2023-May 2024): 8,924.25 MT.• FFB actual production June 2023 – May 2024: 8,907.14 MT• The FFB sold as credit allocation in Palmtrace, during 2023 (June 2023 – May 2024) due to suspension period is to be 5,949.50 MT, total of FFB sold as allocated credit was 5,945 MT.• Remaining volume FFB stock in Palmtrace 4.5 MT.• Total CSPO sold as credit period June 2023- May 2024: 1,189 MT.	Complied									

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		<ul style="list-style-type: none"> Total CSPKO sold as credit period June 2023- May 2024: 133 MT. Total CSPKE sold as credit period June 2023- May 2024: 163 MT. 	
D.2 The group documents and implements a system for the tracking of FFB			
D.2.1			
Eligibility	Not Applicable	Not Applicable	Not Applicable
Milestone A	The group manager maintains annual production data and sales of certified volumes through Book and Claim for the group based on actual receipts for and sales by all members	<p>Annual production and sales of certified volumes are available at Koperasi Perkebunan Marga Indah. ICS Manager are responsible to record the production and sales volume.</p> <p>Record of FFB production presented in "Data Produksi TBS" for period Y2023 and Y2024 (until May). Detail of FFB production from smallholder member present as indicator D.1.1 above.</p> <p>Below is the forecast vs actual production FFB:</p> <ul style="list-style-type: none"> - FFB Forecast 2023-2024 (June 2023-May 2024): 8,924.25 MT. - FFB actual production June 2023 – May 2024: 8,907.14 MT - The FFB sold as credit allocation in Palmtrace, during 2023 (June 2023 – May 2024) due to suspension period is to be 5,949.50 MT, total of FFB sold as allocated credit was 5,945 MT. - Remaining volume FFB stock in Palmtrace 4.5 MT. <p>Below are the details of Credit sold:</p> <p>IS-CSPO</p> <ul style="list-style-type: none"> - Transaction date 25/11/2023, ID transaction 6ca9540a-f6e9, volume 1,189 MT, buyer ACT Commodities B.V. <p>IS-CSPKE:</p> <ul style="list-style-type: none"> - Transaction date 25/11/2023, ID transaction 23698a95-8abb, 	Complied

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		<p>volume 163 MT, buyer: ACT Commodities B.V.</p> <p>IS-CSPKO:</p> <p>Transaction date 25/11/2023, ID No. ST-TR- d9ef83cb-8f75, volume 133 MT, buyer: S&B Foods Inc.</p>	
Milestone B	The group manager maintains annual production data and sales of certified volumes through physical or Book and Claim for the group based on actual receipts and sales for all members and 100% all certified volumes.	<p>As described in D.2.1 MS-A, Sales and Documentation Unit and ICS Manager has maintained annual production data and sales of certified product from the smallholders, however some of data is not based on actual receipt that gathered in a monthly basis.</p> <p>Until this audit, all sales through the Book and Claim, there is no oversold of FFB allocation credit vs actual production 2023-2024 as detailed in indicator D.2.1.MS-A above.</p>	Complied
D.3 The group has a procedure and system for premium distribution.			
D.3.1			
Eligibility	The group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.	<p>During ASA2, unit of certification able to demonstrate 'fair and transparent decision making and governance' through the annual membership meeting called "Rapat Anggota Tahunan (RAT)" which is to report the progress of annual work program of ICS and to report the financial statement. The last Rapat Anggota Tahunan (RAT) has been held on 9 March 2024, attended by 164 members of Cooperative including certification members.</p> <p>There is a change of percentage of premium sharing distribution, the change due to the development of organizational dynamic for the benefits of the members and sustainability certification, the agreement as per "Berita Acara No.009p/BA/Kop.MI/MM/III/2024" dated 9 March 2024. Reserve fund 20%; shared between certification member (replanting fund deposit) 30%; Operational/Certification process 45%; CSR 3%; Environmental Management 2%.</p> <p>During field visit and interview to the smallholders sampled, it was known that some of smallholders sampled did not know related to the</p>	Non-compliance

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		premium distribution, for example: WDR MI-220, SKR MI-047, MJO MI-030, RSM MI 006 and KSTMI 022. This is raised as noncompliance.																	
Milestone A	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	Unit of certification able to demonstrate 'fair and transparent decision making and governance' through the annual membership meeting called "Rapat Anggota Tahunan (RAT)" which is to report the progress of annual work program of ICS and to report the financial statement. The last Rapat Anggota Tahunan (RAT) has been held on 9 March 2024, attended by 164 members of Cooperative including certification members.	Complied																
Milestone B	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	<p>There is a change of percentage of premium sharing distribution, the change due to the development of organizational dynamic for the benefits of the members and sustainability certification, the agreement as per "Berita Acara No.009p/BA/Kop.MI/MM/III/2024" dated 9 March 2024 that has been agreed by all members. Reserve fund 20%; shared between certification member (replanting fund deposit) 30%; Operational/Certification process 45%; CSR 3%; Environmental Management 2%.</p> <p>Refers to Berita Acara No.009p/BA/Kop.MI/MM/III/2024" dated 9 March 2024 above known that 30% premium sharing is for the replanting funds deposit of certification members for Y2023.</p> <p>The evidence of the disbursement of premiums are:</p> <ul style="list-style-type: none"> - Replanting funds deposit: for y2023 the total of replanting funds is IDR 193,411,762 with detail: Per Farmer Group: <table border="1"> <thead> <tr> <th>Farmer Group</th><th>Ha</th><th>Members</th><th>IDR</th></tr> </thead> <tbody> <tr> <td>Budi Makarti</td><td>52</td><td>38</td><td>24,379,631</td></tr> <tr> <td>Karya Mukti</td><td>43</td><td>28</td><td>19,483,140</td></tr> <tr> <td>Marga Kencana</td><td>38</td><td>24</td><td>16,734,455</td></tr> </tbody> </table>	Farmer Group	Ha	Members	IDR	Budi Makarti	52	38	24,379,631	Karya Mukti	43	28	19,483,140	Marga Kencana	38	24	16,734,455	Complied
Farmer Group	Ha	Members	IDR																
Budi Makarti	52	38	24,379,631																
Karya Mukti	43	28	19,483,140																
Marga Kencana	38	24	16,734,455																

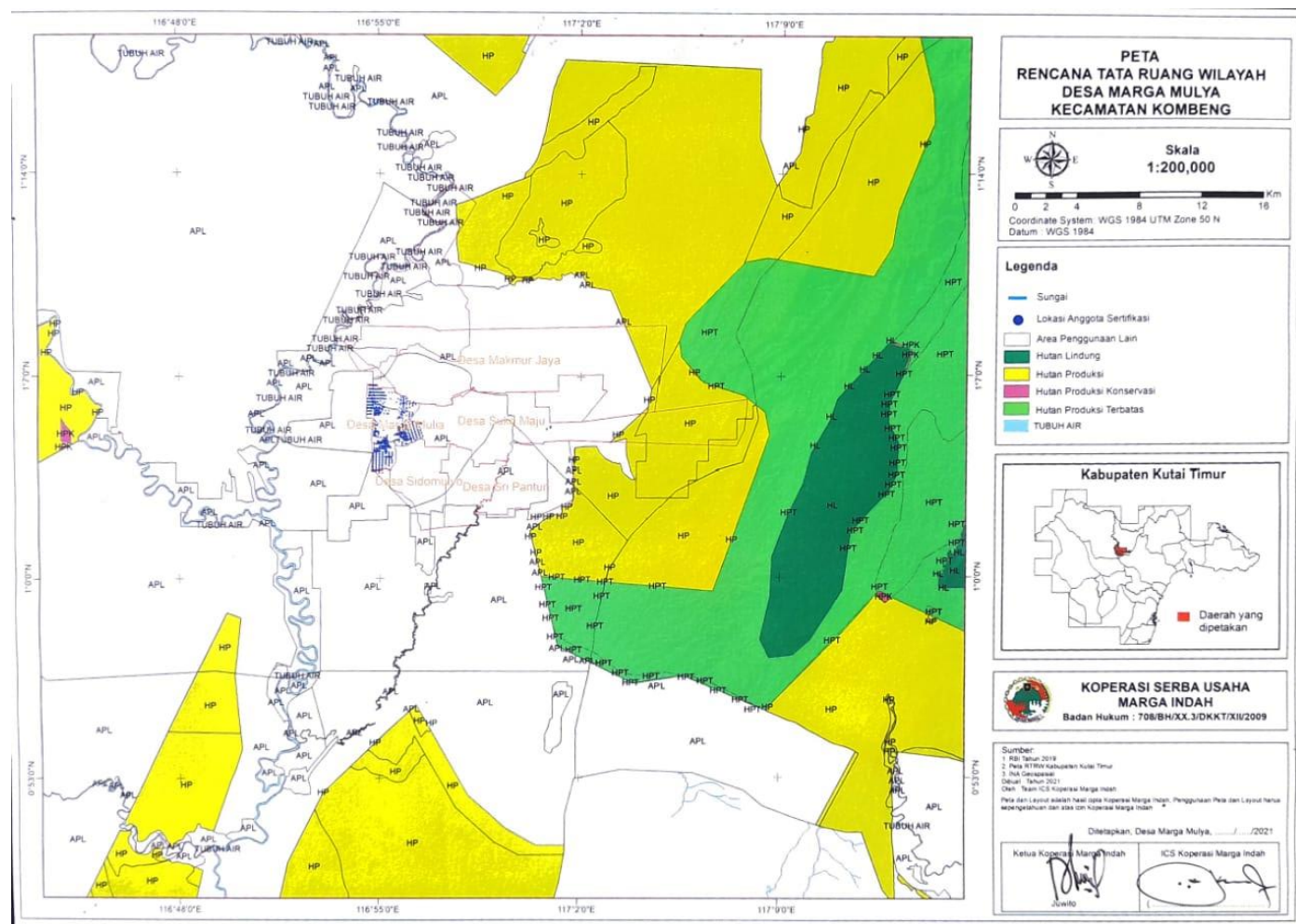
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		<table> <tr> <td>Mawar Sari</td><td>70</td><td>50</td><td>32,380,665</td></tr> <tr> <td>Melati Hijau</td><td>48</td><td>26</td><td>21,721,743</td></tr> <tr> <td>Suka Makmur</td><td>12</td><td>10</td><td>5,694,851</td></tr> <tr> <td>Tani Jaya</td><td>137</td><td>92</td><td>63,166,589</td></tr> <tr> <td>Tunas Harapan</td><td>21</td><td>14</td><td>9,696,241</td></tr> <tr> <td></td><td>420.86</td><td>169</td><td>193,411,762</td></tr> </table> <p>Per Members:</p> <ul style="list-style-type: none"> a. Mahdar, area 1 Ha, IDR 486,916 b. Bernardus Moron, area 2 Ha, IDR 1,815,014 c. Darsono, area 5 Ha, IDR 2,264,228 d. Emi Istanti, area 2 Ha, IDR 895,148 e. Memed, area 2 Ha, IDR 997,126 <p>- Operational:</p> <ul style="list-style-type: none"> a. Procurement of PPE for members, dated 1 June 2024, IDR 715,000 b. Procurment of warning signs, dated 20 May 2024, IDR 245,000 c. Honorarium for ICS Team period Januari – March 2024, IDR 5,400,000 <p>Social Funds, dated March 2024, IDR 500,000</p>	Mawar Sari	70	50	32,380,665	Melati Hijau	48	26	21,721,743	Suka Makmur	12	10	5,694,851	Tani Jaya	137	92	63,166,589	Tunas Harapan	21	14	9,696,241		420.86	169	193,411,762	
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	420.86	169	193,411,762																								

Appendix B: GHG Reporting Executive Summary

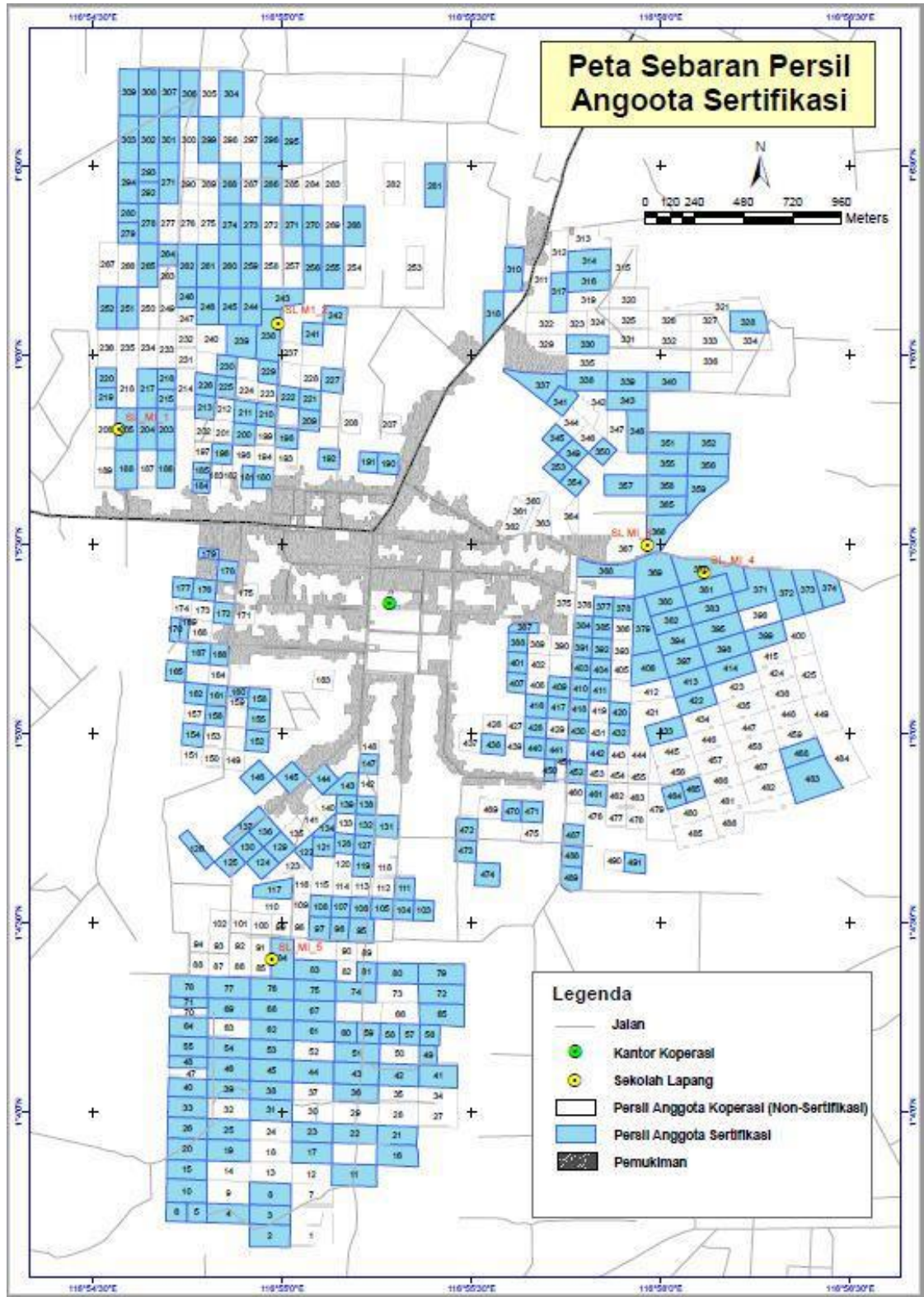
Not Applicable for Independent Smallholder.

Appendix C: Location Map of Certification Unit and Supply bases



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Appendix D: Estate Field Map



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Appendix E: List of Smallholder Registered and/or sampled

Sampling Group	Current Certification	Scope Extension	Other: <i>Please specify</i>
Risk Factor Applied	1.2 (medium risk)	Choose an item.	Choose an item.
Justification of Risk Factor Applied	Groups are those where there is some geographical and socioeconomic homogeneity (similarity) but it is not uniform across the Group. There is no replanting and or expansion but the Group management has a history of non-conformance.		
Number of samples	16 Samples		
Remarks	-		

No	Name of Farmer	Location	GPS coordinate		Area summary (Ha)		Forecasted Annual FFB production (MT)	Date Of Joining	Smallholder ID
			Latitude	Longitude	Total Certified Area	Planted Area			
1	Amir Andreas	Marga Mulya Village	1° 4' 17.34" N	116° 54' 45.21" E	1.00	1.00	21.82	02/02/2021	MI.001
2	Abdul Manan 1	Marga Mulya Village	1° 4' 45.27" N	116° 54' 54.14" E	1.00	1.00	19.96	02/02/2021	MI.002
	Abdul Manan 2	Marga Mulya Village	1° 3' 54.08" N	116° 54' 44.93" E	2.00	2.00	37.98	02/02/2021	MI.002
3	Joni	Marga Mulya Village	1° 5' 51.68" N	116° 54' 47.73" E	1.00	1.00	18.96	03/02/2021	MI.003
4	Abu Toyib	Marga Mulya Village	1° 5' 58.18" N	116° 54' 51.22" E	1.00	1.00	20.92	07/02/2021	MI.004
5	Arif Darmawan	Marga Mulya Village	1° 5' 53.16" N	116° 54' 32.07" E	2.00	2.00	36.86	05/02/2021	MI.007
6	Asmadi	Marga Mulya Village	1° 5' 5.46" N	116° 54' 56.38" E	0.95	0.95	20.05	05/02/2021	MI.008
7	Budi Setiyowantoro	Marga Mulya Village	1° 4' 3.40" N	116° 54' 58.25" E	1.00	1.00	21.27	02/02/2021	MI.009
8	Darto Nurohmad 1	Marga Mulya Village	1° 4' 47.75" N	116° 55' 36.42" E	1.00	1.00	20.26	04/01/2021	MI.012
	Darto Nurohmad 2	Marga Mulya Village	1° 4' 50.10" N	116° 56' 2.08" E	2.00	2.00	37.12	06/02/2021	MI.012
9	Dio 1	Marga Mulya Village	1° 6' 14.06" N	116° 54' 51.69" E	2.00	2.00	41.86	06/02/2021	MI.013
	Dio 2	Marga Mulya Village	1° 5' 6.32" N	116° 54' 46.31" E	1.00	1.00	20.33	07/02/2021	MI.013
10	Dulkhori 1	Marga Mulya Village	1° 5' 48.24" N	116° 54' 38.61" E	1.00	1.00	20.22	07/02/2021	MI.014
	Dulkhori 2	Marga Mulya Village	1° 5' 2.12" N	116° 54' 56.21" E	2.00	2.00	36.86	05/02/2021	MI.014
	Dulkhori 3	Marga Mulya Village	1° 5' 42.10" N	116° 55' 43.74" E	1.00	1.00	20.25	05/02/2021	MI.014
11	Effrison	Marga Mulya Village	1° 4' 22.11" N	116° 55' 13.37" E	2.00	2.00	43.44	05/02/2021	MI.015
12	Hardiansyah 1	Marga Mulya Village	1° 4' 19.03" N	116° 55' 11.63" E	1.00	1.00	20.57	04/02/2021	MI.016

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	Hardiansyah 2	Marga Mulya Village	1° 5' 44.42" N	116° 55' 46.10" E	1.00	1.00	19.77	04/02/2021	MI.016
	Hardiansyah 3	Marga Mulya Village	1° 4' 56.93" N	116° 55' 49.97" E	1.00	1.00	18.57	04/02/2021	MI.016
	Hardiansyah 4	Marga Mulya Village	1° 5' 36.16" N	116° 56' 0.90" E	2.00	2.00	41.34	04/02/2021	MI.016
	Hardiansyah 5	Marga Mulya Village	1° 5' 39.27" N	116° 56' 0.96" E	2.00	2.00	37.62	04/02/2021	MI.016
13	Suroso 1	Marga Mulya Village	1° 5' 20.05" N	116° 55' 50.90" E	2.00	2.00	39.58	04/02/2021	MI.017
	Suroso 2	Marga Mulya Village	1° 3' 53.54" N	116° 55' 4.69" E	0.90	0.90	19.47	07/02/2021	MI.017
14	Jaelani	Marga Mulya Village	1° 6' 28.88" N	116° 54' 38.82" E	1.00	1.00	21.35	07/02/2021	MI.018
15	Jamal Sodikin	Marga Mulya Village	1° 5' 16.72" N	116° 55' 50.76" E	1.00	1.00	20.23	04/02/2021	MI.019
	Jamal Sodikin 1	Marga Mulya Village	1° 4' 50.23" N	116° 55' 49.70" E	2.00	2.00	43.84	07/02/2021	MI.019
16	Juk 1	Marga Mulya Village	1° 5' 52.99" N	116° 54' 41.63" E	1.00	1.00	18.81	03/02/2021	MI.020
	Juk 2	Marga Mulya Village	1° 5' 6.53" N	116° 54' 53.00" E	1.00	1.00	21.01	02/02/2021	MI.020
	Juk 3	Marga Mulya Village	1° 6' 41.53" N	116° 54' 38.89" E	2.00	2.00	42.38	02/02/2021	MI.020
	Juk 4	Marga Mulya Village	1° 5' 52.80" N	116° 55' 44.36" E	2.00	2.00	38.42	02/02/2021	MI.020
17	Kapang 1	Marga Mulya Village	1° 5' 16.95" N	116° 55' 47.71" E	2.00	2.00	42.74	02/02/2021	MI.021
	Kapang 2	Marga Mulya Village	1° 6' 14.18" N	116° 54' 38.75" E	2.00	2.00	42.72	05/02/2021	MI.021
	Kapang 3	Marga Mulya Village	1° 5' 48.22" N	116° 54' 41.59" E	2.00	2.00	40.76	05/02/2021	MI.021
18	Kebing Lawing	Marga Mulya Village	1° 3' 50.85" N	116° 54' 44.92" E	1.00	1.00	18.78	04/02/2021	MI.023
19	M. Mustakim	Marga Mulya Village	1° 4' 3.83" N	116° 54' 45.05" E	1.00	1.00	19.75	08/02/2021	MI.024
20	Ahmad Muhtadin	Marga Mulya Village	1° 3' 43.91" N	116° 54' 51.44" E	0.98	0.98	21.27	05/02/2021	MI.025
21	Meisintawati	Marga Mulya Village	1° 5' 55.26" N	116° 54' 47.86" E	2.00	2.00	44.88	07/02/2021	MI.027
22	Mudakir 1	Marga Mulya Village	1° 6' 20.65" N	116° 54' 55.03" E	1.00	1.00	18.56	04/02/2021	MI.028
	Mudakir 2	Marga Mulya Village	1° 6' 13.88" N	116° 55' 8.00" E	2.00	2.00	43.28	08/02/2021	MI.028
	Mudakir 3	Marga Mulya Village	1° 5' 40.53" N	116° 54' 56.98" E	2.04	2.04	40.31	08/02/2021	MI.028
	Mudakir 4	Marga Mulya Village	1° 5' 40.64" N	116° 54' 54.50" E	1.00	1.00	20.55	08/02/2021	MI.028
23	Semiati	Marga Mulya Village	1° 6' 26.88" N	116° 55' 24.16" E	2.00	2.00	42.34	08/02/2021	MI.029
24	Mujiono	Marga Mulya Village	1° 4' 32.05" N	116° 55' 19.19" E	2.00	2.00	41.06	09/02/2021	MI.030
25	Ning Wasono	Marga Mulya Village	1° 5' 44.68" N	116° 55' 50.78" E	2.00	2.00	37.14	06/02/2021	MI.031
26	Parmuji	Marga Mulya Village	1° 4' 43.83" N	116° 55' 46.08" E	2.00	2.00	42.64	10/02/2021	MI.033
27	Purwadi	Marga Mulya Village	1° 4' 42.26" N	116° 55' 12.98" E	2.00	2.00	41.73	10/02/2021	MI.034
28	Purwanto	Marga Mulya Village	1° 4' 45.28" N	116° 55' 16.56" E	2.00	2.00	37.02	10/02/2021	MI.035
29	Purwoko	Marga Mulya Village	1° 4' 19.26" N	116° 55' 5.14" E	2.00	2.00	43.74	08/02/2021	MI.036
30	Ramelan	Marga Mulya Village	1° 3' 53.13" N	116° 55' 18.25" E	2.00	2.00	41.72	07/02/2021	MI.037
31	Rudiansyah	Marga Mulya Village	1° 4' 18.70" N	116° 55' 25.24" E	2.00	2.00	39.17	09/02/2021	MI.038
32	Rustono	Marga Mulya Village	1° 4' 41.59" N	116° 54' 46.44" E	2.00	2.00	39.08	08/02/2021	MI.039
33	Sapari	Marga Mulya Village	1° 6' 25.68" N	116° 54' 38.81" E	1.00	1.00	18.32	23/10/2021	MI.040
34	Sari Pitoyo	Marga Mulya Village	1° 4' 41.98" N	116° 54' 54.49" E	1.00	1.00	20.72	05/02/2021	MI.041
35	Sariyatman	Marga Mulya Village	1° 6' 13.94" N	116° 55' 4.81" E	1.00	1.00	22.39	08/02/2021	MI.042
36	Sariyanto	Marga Mulya Village	1° 4' 55.16" N	116° 55' 13.69" E	2.00	2.00	43.42	01/02/2021	MI.043

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37	Sem Unyaq	Marga Mulya Village	1° 4' 24.30" N	116° 55' 0.00" E	2.00	2.00	41.88	13/02/2021	MI.044
38	Slamet Parjana	Marga Mulya Village	1° 6' 34.10" N	116° 54' 42.06" E	2.00	2.00	38.02	08/02/2021	MI.045
39	Sukarno 1	Marga Mulya Village	1° 6' 7.70" N	116° 54' 51.67" E	1.00	1.00	21.61	08/02/2021	MI.047
	Sukarno 2	Marga Mulya Village	1° 6' 2.18" N	116° 54' 53.58" E	1.00	1.00	21.68	09/02/2021	MI.047
	Sukarno 3	Marga Mulya Village	1° 6' 3.06" N	116° 54' 57.89" E	2.00	2.00	37.14	09/02/2021	MI.047
40	Sukendar 1	Marga Mulya Village	1° 5' 11.43" N	116° 56' 3.64" E	2.00	2.00	39.3	09/02/2021	MI.048
	Sukendar 2	Marga Mulya Village	1° 5' 10.34" N	116° 55' 57.97" E	2.00	2.00	40.44	09/02/2021	MI.048
	Sukendar 3	Marga Mulya Village	1° 4' 39.60" N	116° 54' 51.79" E	1.00	1.00	18.84	09/02/2021	MI.048
41	Sunardi	Marga Mulya Village	1° 6' 9.04" N	116° 54' 59.82" E	1.00	1.00	20.23	09/02/2021	MI.049
42	Sunarso 1	Marga Mulya Village	1° 6' 34.04" N	116° 54' 48.38" E	1.00	1.00	18.84	13/02/2021	MI.050
	Sunarso 2	Marga Mulya Village	1° 4' 39.43" N	116° 54' 56.89" E	1.00	1.00	22.47	14/01/2021	MI.050
	Sunarso 3	Marga Mulya Village	1° 4' 0.28" N	116° 54' 58.24" E	1.00	1.00	19.74	14/01/2021	MI.050
	Sunarso 4	Marga Mulya Village	1° 6' 33.88" N	116° 55' 1.49" E	1.00	1.00	18.96	14/01/2021	MI.050
	Sunarso 5	Marga Mulya Village	1° 5' 44.31" N	116° 54' 50.45" E	2.00	2.00	39.28	14/01/2021	MI.050
	Sunarso 6	Marga Mulya Village	1° 5' 39.14" N	116° 54' 47.15" E	2.00	2.00	39.04	14/01/2021	MI.050
	Sunarso 7	Marga Mulya Village	1° 6' 3.31" N	116° 55' 4.83" E	2.00	2.00	36.56	14/01/2021	MI.050
	Sunarso 8	Marga Mulya Village	1° 6' 14.90" N	116° 55' 48.67" E	1.00	1.00	21.66	14/01/2021	MI.050
	Sunarso 9	Marga Mulya Village	1° 5' 41.94" N	116° 54' 41.54" E	2.00	2.00	35.12	04/02/2021	MI.050
43	Suparjo	Marga Mulya Village	1° 4' 37.07" N	116° 55' 45.78" E	2.20	2.20	43.76	14/01/2021	MI.051
44	Suti Utomo	Marga Mulya Village	1° 4' 32.23" N	116° 55' 15.86" E	1.00	1.00	22.45	07/02/2021	MI.052
45	Sutrisnan 1	Marga Mulya Village	1° 3' 47.48" N	116° 54' 44.85" E	1.00	1.00	19.82	01/02/2021	MI.053
	Sutrisnan 2	Marga Mulya Village	1° 4' 52.70" N	116° 56' 23.97" E	2.00	2.00	37.64	10/02/2021	MI.053
46	Suwarno 1	Marga Mulya Village	1° 4' 12.81" N	116° 55' 5.05" E	1.00	1.00	18.82	10/02/2021	MI.054
	Suwarno 2	Marga Mulya Village	1° 5' 46.03" N	116° 56' 1.11" E	1.00	1.00	18.43	12/02/2021	MI.054
	Suwarno 3	Marga Mulya Village	1° 5' 42.99" N	116° 55' 13.67" E	2.00	2.00	40.92	12/02/2021	MI.054
47	Triyono	Marga Mulya Village	1° 5' 8.03" N	116° 55' 37.17" E	1.00	1.00	21.04	12/02/2021	MI.055
48	Tugiyanto	Marga Mulya Village	1° 6' 19.29" N	116° 54' 35.57" E	2.00	2.00	44.28	11-Jan-21	MI.056
49	Waldi 1	Marga Mulya Village	1° 3' 57.45" N	116° 54' 44.97" E	1.00	1.00	20.06	10/02/2021	MI.057
	Waldi 2	Marga Mulya Village	1° 5' 25.73" N	116° 54' 51.29" E	2.00	2.00	44.24	11/02/2021	MI.057
	Waldi 3	Marga Mulya Village	1° 5' 45.94" N	116° 56' 7.61" E	1.00	1.00	18.47	11/02/2021	MI.057
50	Sami 1	Marga Mulya Village	1° 6' 27.12" N	116° 54' 51.72" E	1.00	1.00	20.72	11/02/2021	MI.059
	Sami 2	Marga Mulya Village	1° 4' 35.18" N	116° 54' 58.76" E	1.00	1.00	22.15	04/02/2021	MI.059
51	Zaenal Arifin	Marga Mulya Village	1° 3' 57.22" N	116° 54' 51.48" E	1.00	1.00	21.27	04/02/2021	MI.060
52	Zaini	Marga Mulya Village	1° 4' 12.52" N	116° 55' 13.68" E	2.00	2.00	41.76	12/02/2021	MI.061
	Zaini	Marga Mulya Village	1° 6' 27.09" N	116° 54' 58.24" E	2.00	2.00	44.04	13/02/2021	MI.061
53	Warsi Aminah	Marga Mulya Village	1° 4' 48.62" N	116° 55' 13.34" E	1.00	1.00	20.62	13/02/2021	MI.062
54	Bambang Priyanto 1	Marga Mulya Village	1° 4' 53.82" N	116° 55' 46.56" E	2.00	2.00	40.34	13/01/2021	MI.063
	Bambang Priyanto 2	Marga Mulya Village	1° 5' 52.75" N	116° 55' 54.68" E	1.00	1.00	19.72	04/01/2021	MI.063

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	Bambang Priyanto 3	Marga Mulya Village	1° 4' 32.36" N	116° 55' 12.43" E	1.00	1.00	21.41	04/01/2021	MI.063
	Bambang Priyanto 4	Marga Mulya Village	1° 4' 13.03" N	116° 54' 58.36" E	1.87	1.87	41.48	04/01/2021	MI.063
55	Haryanto 1	Marga Mulya Village	1° 3' 44.07" N	116° 54' 46.46" E	2.00	2.00	44.34	04/01/2021	MI.066
	Haryanto 2	Marga Mulya Village	1° 3' 44.17" N	116° 54' 43.24" E	2.00	2.00	44.04	04/01/2021	MI.066
	Haryanto 3	Marga Mulya Village	1° 4' 19.49" N	116° 54' 58.39" E	1.00	1.00	19.17	04/01/2021	MI.066
	Haryanto 4	Marga Mulya Village	1° 6' 41.43" N	116° 54' 45.31" E	0.50	0.50	10.47	04/01/2021	MI.066
56	Ladi Purnomo	Marga Mulya Village	1° 4' 41.35" N	116° 55' 3.83" E	2.00	2.00	40.2	04/01/2021	MI.069
57	Mahfidhotul Khoiriyah 1	Marga Mulya Village	1° 5' 42.63" N	116° 56' 1.03" E	2.00	2.00	42.14	23/01/2021	MI.070
	Mahfidhotul Khoiriyah 2	Marga Mulya Village	1° 5' 39.32" N	116° 55' 54.42" E	2.00	2.00	40.74	07/02/2021	MI.070
	Mahfidhotul Khoiriyah 3	Marga Mulya Village	1° 6' 14.11" N	116° 54' 44.93" E	1.00	1.00	19.78	07/02/2021	MI.070
	Mahfidhotul Khoiriyah 4	Marga Mulya Village	1° 6' 15.86" N	116° 54' 41.87" E	1.00	1.00	21.68	07/02/2021	MI.070
	Mahfidhotul Khoiriyah 5	Marga Mulya Village	1° 5' 5.99" N	116° 54' 49.63" E	1.00	1.00	18.97	07/02/2021	MI.070
	Mahfidhotul Khoiriyah 6	Marga Mulya Village	1° 4' 58.80" N	116° 54' 56.02" E	1.00	1.00	19.61	07/02/2021	MI.070
58	Muslikah 1	Marga Mulya Village	1° 4' 41.91" N	116° 54' 59.65" E	2.00	2.00	40.17	12/02/2021	MI.073
	Muslikah 2	Marga Mulya Village	1° 6' 41.57" N	116° 54' 35.71" E	1.00	1.00	19.25	12/02/2021	MI.073
59	Pariman	Marga Mulya Village	1° 5' 9.85" N	116° 54' 43.14" E	1.00	1.00	21.16	12/02/2021	MI.076
60	Slamet 1	Marga Mulya Village	1° 6' 9.88" N	116° 55' 43.83" E	2.00	2.00	41.22	24/01/2021	MI.078
	Slamet 2	Marga Mulya Village	1° 6' 11.66" N	116° 55' 48.53" E	1.00	1.00	21.27	24/01/2021	MI.078
	Slamet 3	Marga Mulya Village	1° 6' 1.64" N	116° 55' 48.37" E	1.00	1.00	18.85	24/01/2021	MI.078
61	Sudarjo	Marga Mulya Village	1° 4' 51.71" N	116° 55' 9.97" E	1.00	1.00	20.67	24/01/2021	MI.078
62	Eko Isnanto	Marga Mulya Village	1° 5' 0.92" N	116° 55' 40.14" E	2.00	2.00	39.18	10/01/2021	MI.079
63	Mahdar	Marga Mulya Village	1° 4' 58.28" N	116° 55' 33.44" E	2.00	2.00	41.6	27/01/2021	MI.080
64	Sugeng 1	Marga Mulya Village	1° 3' 53.90" N	116° 54' 51.47" E	2.00	2.00	44.18	15/02/2021	MI.081
	Sugeng 2	Marga Mulya Village	1° 5' 25.93" N	116° 55' 51.21" E	1.00	1.00	21.96	15/02/2021	MI.081
	Sugeng 3	Marga Mulya Village	1° 6' 27.20" N	116° 54' 35.62" E	1.00	1.00	19.27	15/02/2021	MI.081
	Sugeng 4	Marga Mulya Village	1° 5' 19.08" N	116° 54' 50.71" E	1.00	1.00	21.04	15/02/2021	MI.081
	Sugeng 5	Marga Mulya Village	1° 5' 22.78" N	116° 56' 14.98" E	2.00	2.00	43.42	15/02/2021	MI.081
	Sugeng 6	Marga Mulya Village	1° 5' 4.32" N	116° 55' 40.26" E	1.00	1.00	18.44	15/02/2021	MI.081
65	Suji Is Prasetyantiningsih 1	Marga Mulya Village	1° 5' 47.87" N	116° 55' 56.25" E	1.00	1.00	20.78	15/02/2021	MI.082
	Suji Is Prasetyantiningsih 2	Marga Mulya Village	1° 5' 13.40" N	116° 55' 50.63" E	0.50	0.50	10.85	14/02/2021	MI.082
66	Sukarman 1	Marga Mulya Village	1° 4' 52.80" N	116° 55' 6.50" E	2.00	2.00	40.46	15/02/2021	MI.083
	Sukarman 2	Marga Mulya Village	1° 4' 6.83" N	116° 54' 51.53" E	2.00	2.00	42.48	04/01/2021	MI.083
67	Sugiyono	Marga Mulya Village	1° 4' 9.89" N	116° 54' 58.32" E	2.00	2.00	37.5	04/01/2021	MI.084
68	Suwarlan	Marga Mulya Village	1° 4' 52.99" N	116° 55' 1.41" E	2.00	2.00	37.22	06/01/2021	MI.085
69	Kuldi 1	Marga Mulya Village	1° 5' 50.45" N	116° 54' 57.46" E	1.00	1.00	21.01	18/01/2021	MI.089
	Kuldi 2	Marga Mulya Village	1° 4' 13.47" N	116° 54' 45.16" E	1.00	1.00	19.57	18/01/2021	MI.089
70	Ali Gani	Marga Mulya Village	1° 5' 14.43" N	116° 55' 37.34" E	2.00	2.00	38.44	16/01/2021	MI.091
71	Carmadi 1	Marga Mulya Village	1° 4' 6.35" N	116° 55' 4.93" E	2.00	2.00	38.16	24/02/2021	MI.092

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	Carmadi 2	Marga Mulya Village	1° 5' 42.76" N	116° 55' 16.81" E	1.00	1.00	18.98	24/02/2021	MI.092
72	Datu Kismo 1	Marga Mulya Village	1° 5' 7.07" N	116° 55' 47.23" E	2.00	2.00	43.56	08/01/2021	MI.093
	Datu Kismo 2	Marga Mulya Village	1° 5' 6.84" N	116° 55' 50.37" E	1.00	1.00	21.37	08/01/2021	MI.093
73	Jusman	Marga Mulya Village	1° 5' 22.78" N	116° 56' 7.215 E	2.00	2.00	38.24	03/02/2021	MI.094
74	Kusdiyanto	Marga Mulya Village	1° 5' 57.29" N	116° 54' 57.80" E	1.00	1.00	19.22	10/02/2021	MI.096
75	Nasir	Marga Mulya Village	1° 4' 21.87" N	116° 55' 25.24" E	2.00	2.00	40.18	30/01/2021	MI.097
76	Manto Bolot	Marga Mulya Village	1° 4' 31.91" N	116° 55' 22.40" E	2.00	2.00	44.16	13/01/2021	MI.099
77	Mudiono	Marga Mulya Village	1° 4' 35.78" N	116° 55' 9.46" E	1.00	1.00	22.33	12/01/2021	MI.100
78	Rochimah	Marga Mulya Village	1° 5' 41.84" N	116° 54' 35.29" E	2.00	2.00	39.64	10/02/2021	MI.101
79	Ngatari	Marga Mulya Village	1° 3' 50.00" N	116° 55' 11.39" E	2.00	2.00	43.56	06/02/2021	MI.102
80	Komsatun	Marga Mulya Village	1° 4' 44.88" N	116° 55' 7.09" E	0.50	0.50	10.23	26/01/2021	MI.103
81	Paino	Marga Mulya Village	1° 6' 7.43" N	116° 54' 35.48" E	1.00	1.00	21.59	27/01/2021	MI.104
82	Rusdi	Marga Mulya Village	1° 5' 48.24" N	116° 54' 35.34" E	1.00	1.00	19.01	24/01/2021	MI.105
83	Suhari	Marga Mulya Village	1° 5' 56.14" N	116° 54' 41.66" E	1.00	1.00	21.53	13/01/2021	MI.106
84	Sukandar	Marga Mulya Village	1° 5' 4.91" N	116° 54' 52.84" E	2.00	2.00	36.26	14/03/2021	MI.107
85	Suprianto	Marga Mulya Village	1° 5' 55.76" N	116° 56' 1.24" E	2.00	2.00	37.78	02/03/2021	MI.108
86	Turyadi	Marga Mulya Village	1° 5' 14.74" N	116° 56' 2.62" E	1.00	1.00	21.53	13/02/2021	MI.110
87	Wiyono	Marga Mulya Village	1° 5' 38.68" N	116° 56' 6.42" E	2.00	2.00	38.62	04/01/2021	MI.111
88	Djarkasi 1	Marga Mulya Village	1° 4' 7.90" N	116° 54' 45.06" E	2.00	2.00	38	04/01/2021	MI.112
	Djarkasi 2	Marga Mulya Village	1° 4' 44.49" N	116° 54' 57.25" E	1.00	1.00	19.29	24/03/2021	MI.112
89	Sutiyo	Marga Mulya Village	1° 5' 13.63" N	116° 55' 47.54" E	2.00	2.00	37.3	13/03/2021	MI.115
90	Suhendri	Marga Mulya Village	1° 4' 6.59" N	116° 54' 58.29" E	2.00	2.00	41.82	24/01/2021	MI.116
91	Muhroni	Marga Mulya Village	1° 5' 10.23" N	116° 56' 11.07" E	0.50	0.50	11.1	24/01/2021	MI.117
92	Sunaryo	Marga Mulya Village	1° 6' 20.67" N	116° 54' 51.70" E	1.00	1.00	20.53	04/02/2021	MI.119
93	Nur Fatimatul Rohmah 1	Marga Mulya Village	1° 4' 35.39" N	116° 55' 19.38" E	2.00	2.00	40.72	10/02/2021	MI.121
	Nur Fatimatul Rohmah 2	Marga Mulya Village	1° 3' 47.01" N	116° 54' 58.09" E	1.00	1.00	18.72	11/01/2021	MI.121
94	Muhtadi	Marga Mulya Village	1° 5' 0.43" N	116° 55' 46.89" E	2.00	2.00	41.34	11/01/2021	MI.124
95	Nurhayati	Marga Mulya Village	1° 4' 59.96" N	116° 55' 53.34" E	1.20	1.20	25.57	11/01/2021	MI.125
96	Sutrisno 1	Marga Mulya Village	1° 5' 7.36" N	116° 55' 43.92" E	2.00	2.00	38.54	11/01/2021	MI.133
	Sutrisno 2	Marga Mulya Village	1° 4' 37.64" N	116° 55' 32.52" E	1.00	1.00	20.96	11/01/2021	MI.133
	Sutrisno 3	Marga Mulya Village	1° 5' 16.69" N	116° 55' 38.38" E	0.50	0.50	10.56	11/01/2021	MI.133
97	Wakhidah	Marga Mulya Village	1° 5' 22.15" N	116° 56' 19.83" E	2.00	2.00	41.27	11/01/2021	MI.134
98	Ahmad Walidi	Marga Mulya Village	1° 6' 20.73" N	116° 54' 45.02" E	2.00	2.00	43.48	11/01/2021	MI.135
99	Zaenal Faizin	Marga Mulya Village	1° 4' 5.87" N	116° 55' 18.48" E	1.00	1.00	19.35	11/01/2021	MI.136
100	Warju	Marga Mulya Village	1° 4' 6.11" N	116° 55' 11.75" E	2.00	2.00	40.88	11/01/2021	MI.139
101	Waryono	Marga Mulya Village	1° 5' 3.74" N	116° 55' 47.05" E	2.00	2.00	38.86	21/12/2020	MI.144
102	Yulianus Parura	Marga Mulya Village	1° 4' 5.67" N	116° 55' 24.73" E	2.00	2.00	43.16	21/12/2020	MI.145
103	Abdul Jabar	Marga Mulya Village	1° 5' 55.93" N	116° 55' 7.97" E	2.00	2.00	39.3	21/12/2020	MI.148

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104	Zuhri Dp	Marga Mulya Village	1° 5' 54.66" N	116° 54' 38.65" E	1.00	1.00	20.22	10/02/2021	MI.152
105	Kawiyah	Marga Mulya Village	1° 4' 42.55" N	116° 55' 9.82" E	2.00	2.00	37.52	10/02/2021	MI.153
106	Mulyadi	Marga Mulya Village	1° 4' 42.06" N	116° 55' 6.56" E	1.00	1.00	21.48	18/01/2021	MI.154
107	Neli Kurniawan	Marga Mulya Village	1° 5' 10.15" N	116° 55' 50.49" E	2.00	2.00	43.94	02/03/2021	MI.155
108	Sapardi 1	Marga Mulya Village	1° 5' 19.71" N	116° 56' 8.14" E	2.00	2.00	40.94	12/02/2021	MI.156
	Sapardi 2	Marga Mulya Village	1° 5' 8.15" N	116° 56' 4.66" E	1.00	1.00	21.66	12/02/2021	MI.156
109	Sugiantoro	Marga Mulya Village	1° 6' 27.18" N	116° 54' 41.99" E	1.00	1.00	20.08	04/02/2021	MI.157
110	Sujiyanto	Marga Mulya Village	1° 5' 4.02" N	116° 55' 43.74" E	1.00	1.00	21.16	12/02/2021	MI.158
111	Sukari 1	Marga Mulya Village	1° 5' 22.89" N	116° 56' 26.55" E	1.00	1.00	22.16	12/02/2021	MI.159
	Sukari 2	Marga Mulya Village	1° 6' 7.71" N	116° 54' 48.19" E	1.00	1.00	19.31	10/02/2021	MI.159
112	Suyono	Marga Mulya Village	1° 4' 53.07" N	116° 54' 56.04" E	2.00	2.00	41.96	09/02/2021	MI.161
113	Uswatul Istiniyah	Marga Mulya Village	1° 5' 53.33" N	116° 55' 0.96" E	2.00	2.00	40.68	09/02/2021	MI.162
114	Yanto	Marga Mulya Village	1° 5' 7.71" N	116° 55' 40.41" E	2.00	2.00	39.58	09/02/2021	MI.163
115	Bernardus Moron 1	Marga Mulya Village	1° 6' 20.43" N	116° 55' 11.36" E	1.00	1.00	21.58	10/02/2021	MI.172
	Bernardus Moron 2	Marga Mulya Village	1° 5' 3.22" N	116° 55' 53.45" E	2.00	2.00	36.88	11/02/2021	MI.172
116	Darsono 1	Marga Mulya Village	1° 4' 10.37" N	116° 54' 45.12" E	2.00	2.00	44.86	12/02/2021	MI.173
	Darsono 2	Marga Mulya Village	1° 6' 33.95" N	116° 54' 58.24" E	2.00	2.00	41.06	12/02/2021	MI.173
	Darsono 3	Marga Mulya Village	1° 5' 54.79" N	116° 54' 51.02" E	2.00	2.00	40.06	12/02/2021	MI.173
117	Surya Daud	Marga Mulya Village	1° 5' 43.45" N	116° 55' 7.41" E	2.00	2.00	42.58	04/02/2021	MI.174
118	Emi Istanti	Marga Mulya Village	1° 5' 55.88" N	116° 55' 48.24" E	1.00	1.00	20.63	03/02/2021	MI.175
119	Suhendra 1	Marga Mulya Village	1° 6' 34.12" N	116° 54' 38.85" E	0.99	0.99	20.55	13/03/2021	MI.176
	Suhendra 2	Marga Mulya Village	1° 5' 11.22" N	116° 55' 37.25" E	2.00	2.00	38.88	13/03/2021	MI.176
120	Muhammad Arifin 1	Marga Mulya Village	1° 5' 16.65" N	116° 56' 9.09" E	2.00	2.00	41.6	10/02/2021	MI.177
	Muhammad Arifin 2	Marga Mulya Village	1° 5' 15.41" N	116° 56' 16.59" E	2.00	2.00	42.06	10/02/2021	MI.177
	Muhammad Arifin 3	Marga Mulya Village	1° 4' 16.21" N	116° 54' 58.39" E	2.00	2.00	42.94	10/02/2021	MI.177
	Muhammad Arifin 4	Marga Mulya Village	1° 6' 34.12" N	116° 54' 35.66" E	2.00	2.00	40.78	04/03/2021	MI.177
121	Zainal Arifin 1	Marga Mulya Village	1° 5' 10.36" N	116° 55' 47.38" E	1.00	1.00	21.17	14/02/2021	MI.178
	Zainal Arifin 2	Marga Mulya Village	1° 5' 22.64" N	116° 56' 23.23" E	2.00	2.00	42.64	10/02/2021	MI.178
122	Memed	Marga Mulya Village	1° 4' 54.14" N	116° 55' 42.41" E	2.00	2.00	37.12	11/02/2021	MI.181
123	Ngatmono S. Pd. 1	Marga Mulya Village	1° 5' 47.38" N	116° 54' 53.97" E	1.00	1.00	18.44	10/01/2021	MI.182
	Ngatmono S. Pd. 2	Marga Mulya Village	1° 5' 16.46" N	116° 54' 43.01" E	2.00	2.00	40.92	10/01/2021	MI.182
	Ngatmono S. Pd. 3	Marga Mulya Village	1° 6' 9.09" N	116° 54' 44.86" E	2.00	2.00	42.44	10/01/2021	MI.182
124	Nur Diwi Yanto 1	Marga Mulya Village	1° 5' 56.33" N	116° 54' 32.11" E	1.00	1.00	20.08	10/01/2021	MI.183
	Nur Diwi Yanto 2	Marga Mulya Village	1° 4' 16.02" N	116° 55' 5.12" E	2.00	2.00	39.08	25/03/2021	MI.183
125	Sutarno 1	Marga Mulya Village	1° 5' 52.87" N	116° 55' 4.416 E	2.00	2.00	38.2	25/03/2021	MI.184
	Sutarno 2	Marga Mulya Village	1° 6' 6.58" N	116° 55' 33.36" E	2.00	2.00	43.42	13/02/2021	MI.184
126	Suyatno	Marga Mulya Village	1° 3' 56.30" N	116° 55' 18.19" E	1.95	1.95	37.75	02/02/2021	MI.185
	Suyatno	Marga Mulya Village	1° 4' 19.85" N	116° 54' 45.24" E	4.00	4.00	74.88	02/02/2021	MI.185

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127	Ahmad Dariyanto 1	Marga Mulya Village	1° 6' 7.64" N	116° 54' 55.02" E	1.00	1.00	22.18	02/02/2021	MI.197
	Ahmad Dariyanto 2	Marga Mulya Village	1° 5' 28.50" N	116° 54' 48.35" E	2.00	2.00	37.54	08/02/2021	MI.197
128	Asmuni	Marga Mulya Village	1° 4' 12.20" N	116° 55' 23.36" E	1.00	1.00	20.94	08/02/2021	MI.198
129	Asnawi 1	Marga Mulya Village	1° 4' 45.49" N	116° 55' 13.17" E	2.00	2.00	39.88	12/02/2021	MI.199
	Asnawi 2	Marga Mulya Village	1° 6' 20.52" N	116° 55' 4.78" E	2.00	2.00	41.62	12/02/2021	MI.199
130	Darti	Marga Mulya Village	1° 5' 50.87" N	116° 54' 54.15" E	1.00	1.00	19.76	03/03/2021	MI.201
131	Dedy Kurniawan	Marga Mulya Village	1° 6' 7.451" N	116° 54' 32.27" E	1.00	1.00	22.37	03/03/2021	MI.202
132	Mansyur, S.E 1	Marga Mulya Village	1° 5' 5.15" N	116° 56' 5.60" E	1.00	1.00	18.58	07/02/2021	MI.203
	Mansyur, S.E 2	Marga Mulya Village	1° 5' 25.15" N	116° 55' 59.01" E	1.00	1.00	21.36	07/02/2021	MI.203
	Mansyur, S.E 3	Marga Mulya Village	1° 5' 20.95" N	116° 56' 0.69" E	2.00	2.00	39.82	14/02/2021	MI.203
133	Hendi Ruswandi	Marga Mulya Village	1° 5' 17.85" N	116° 56' 1.65" E	2.00	2.00	44.36	14/02/2021	MI.204
134	Arni Binti Abdullah	Marga Mulya Village	1° 5' 16.43" N	116° 55' 57.21" E	2.00	2.00	39.32	14/02/2021	MI.206
135	Juju Kurnaidin 1	Marga Mulya Village	1° 4' 41.33" N	116° 55' 29.06" E	1.00	1.00	18.86	14/01/2021	MI.207
	Juju Kurnaidin 2	Marga Mulya Village	1° 4' 15.44" N	116° 55' 25.32" E	1.00	1.00	19.24	15/10/2020	MI.207
	Juju Kurnaidin 3	Marga Mulya Village	1° 4' 39.01" N	116° 55' 12.79" E	1.00	1.00	19.59	01/03/2021	MI.207
	Juju Kurnaidin 4	Marga Mulya Village	1° 6' 20.80" N	116° 54' 38.78" E	2.00	2.00	37.86	01/03/2021	MI.207
136	Juwandi 1	Marga Mulya Village	1° 5' 49.62" N	116° 55' 4.27" E	1.00	1.00	22.3	01/03/2021	MI.208
	Juwandi 2	Marga Mulya Village	1° 6' 13.56" N	116° 55' 36.67" E	1.00	1.00	22.11	03/03/2021	MI.208
137	Juwito 1	Marga Mulya Village	1° 4' 48.77" N	116° 55' 10.18" E	2.00	2.00	40.44	04/02/2021	MI.209
	Juwito 2	Marga Mulya Village	1° 5' 25.56" N	116° 56' 7.64" E	1.00	1.00	18.71	05/02/2021	MI.209
	Juwito 3	Marga Mulya Village	1° 6' 14.01" N	116° 54' 55.03" E	1.99	1.99	38.43	05/02/2021	MI.209
	Juwito 4	Marga Mulya Village	1° 6' 14.07" N	116° 54' 48.24" E	1.00	1.00	21.84	05/02/2021	MI.209
	Juwito 5	Marga Mulya Village	1° 5' 12.73" N	116° 54' 46.79" E	2.00	2.00	44.04	05/02/2021	MI.209
	Juwito 6	Marga Mulya Village	1° 4' 56.92" N	116° 56' 22.26" E	1.00	1.00	21.29	13/02/2021	MI.209
138	Lencau Bang	Marga Mulya Village	1° 4' 59.78" N	116° 54' 45.86" E	2.00	2.00	39.56	13/02/2021	MI.210
139	Markus Dungau 1	Marga Mulya Village	1° 6' 41.34" N	116° 54' 51.94" E	2.00	2.00	36.72	16/01/2021	MI.211
	Markus Dungau 2	Marga Mulya Village	1° 5' 46.76" N	116° 55' 0.66" E	1.00	1.00	19.83	16/01/2021	MI.211
140	Masrom 1	Marga Mulya Village	1° 6' 5.21" N	116° 56' 13.87" E	2.00	2.00	44.08	16/01/2021	MI.212
	Masrom 2	Marga Mulya Village	1° 4' 12.40" N	116° 55' 17.05" E	1.00	1.00	20.12	16/01/2021	MI.212
141	Nur Isatun	Marga Mulya Village	1° 4' 51.08" N	116° 56' 5.09" E	0.50	0.50	10.09	16/01/2021	MI.213
142	Rudi Iban 1	Marga Mulya Village	1° 6' 13.94" N	116° 55' 1.58" E	1.00	1.00	19.48	16/01/2021	MI.214
	Rudi Iban 2	Marga Mulya Village	1° 4' 16.40" N	116° 54' 51.57" E	1.00	1.00	20.77	20/01/2021	MI.214
143	Sabdi 1	Marga Mulya Village	1° 5' 42.54" N	116° 56' 7.47" E	1.00	1.00	18.43	04/03/2021	MI.215
	Sabdi 2	Marga Mulya Village	1° 4' 39.45" N	116° 55' 55.86" E	1.00	1.00	20.86	04/03/2021	MI.215
144	Sriyana Dungau 1	Marga Mulya Village	1° 3' 56.53" N	116° 55' 11.50" E	1.00	1.00	19.97	03-Jan-21	MI.217
	Sriyana Dungau 2	Marga Mulya Village	1° 5' 13.41" N	116° 56' 10.08" E	1.00	1.00	20.64	03-Jan-21	MI.217
145	Sugeng Priyana 1	Marga Mulya Village	1° 4' 32.63" N	116° 55' 6.09" E	1.00	1.00	19.59	02/02/2021	MI.218
	Sugeng Priyana 2	Marga Mulya Village	1° 4' 0.74" N	116° 54' 45.02" E	2.00	2.00	43.28	15/03/2021	MI.218

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	Sugeng Priyana 3	Marga Mulya Village	1° 4' 10.14" N	116° 54' 51.54" E	2.00	2.00	42.72	15/03/2021	MI.218
146	Widiarto 1	Marga Mulya Village	1° 4' 8.99" N	116° 55' 23.10" E	1.00	1.00	18.43	02/02/2021	MI.220
	Widiarto 2	Marga Mulya Village	1° 6' 22.47" N	116° 54' 35.59" E	2.00	2.00	40.34	02/02/2021	MI.220
	Widiarto 3	Marga Mulya Village	1° 4' 9.41" N	116° 55' 11.84" E	2.00	2.00	36.84	11/01/2021	MI.220
147	Yosep Supriyatna 1	Marga Mulya Village	1° 5' 16.33" N	116° 54' 44.47" E	1.00	1.00	22.24	11/01/2021	MI.221
	Yosep Supriyatna 2	Marga Mulya Village	1° 6' 20.54" N	116° 55' 1.55" E	2.00	2.00	37.45	11/01/2021	MI.221
148	Yusuf Bustanto	Marga Mulya Village	1° 5' 41.54" N	116° 54' 47.26" E	1.00	1.00	20.06	11/01/2021	MI.222
149	Tono	Marga Mulya Village	1° 3' 40.59" N	116° 54' 59.75" E	1.00	1.00	18.45	11/01/2021	MI.224
150	Muhammad Arifin B 1	Marga Mulya Village	1° 5' 12.49" N	116° 54' 50.07" E	1.00	1.00	21.31	21/03/2021	MI.226
	Muhammad Arifin B 2	Marga Mulya Village	1° 5' 2.79" N	116° 54' 49.38" E	2.00	2.00	41.62	21/03/2021	MI.226
151	Fahrurroji	Marga Mulya Village	1° 3' 47.01" N	116° 54' 58.09" E	1.00	1.00	19.64	21/03/2021	MI.229
152	Mardiono	Marga Mulya Village	1° 4' 21.97" N	116° 55' 18.25" E	1.00	1.00	21.28	13/03/2021	MI.232
	Mardiono	Marga Mulya Village	1° 4' 51.85" N	116° 55' 13.50" E	2.00	2.00	38.84	13/03/2021	MI.232
153	Tumilah	Marga Mulya Village	1° 5' 23.08" N	116° 54' 44.28" E	1.00	1.00	22.55	14/01/2021	MI.233
154	Bolot Susanto	Marga Mulya Village	1° 5' 22.72" N	116° 54' 47.68" E	1.00	1.00	20.27	24/02/2021	MI.234
155	Parwito 1	Marga Mulya Village	1° 4' 19.68" N	116° 54' 51.57" E	1.00	1.00	18.54	24/02/2021	MI.235
	Parwito 2	Marga Mulya Village	1° 4' 47.60" N	116° 55' 39.69" E	1.95	1.95	36.95	28/01/2021	MI.235
156	Sumadi	Marga Mulya Village	1° 6' 6.26" N	116° 55' 8.42" E	1.00	1.00	21.34	13/02/2021	MI.238
157	Eko Heru Supriyadi	Marga Mulya Village	1° 4' 12.63" N	116° 55' 10.08" E	1.00	1.00	18.81	13/02/2021	MI.239
158	Darkoni	Marga Mulya Village	1° 4' 44.76" N	116° 55' 29.20" E	1.00	1.00	19.73	13/02/2021	MI.240
159	Mardadi	Marga Mulya Village	1° 4' 3.62" N	116° 54' 51.51" E	1.00	1.00	21.35	13/02/2021	MI.241
160	Suwardi	Marga Mulya Village	1° 5' 55.56" N	116° 55' 40.82" E	1.00	1.00	19.82	13/02/2021	MI.243
161	Supri Yanto	Marga Mulya Village	1° 5' 19.82" N	116° 55' 54.07" E	2.00	2.00	37.34	16/02/2021	MI.245
Total					399.02	399.02	8090.36		

Note:

* are smallholders sampled in this audit.

- 268 is the number of smallholder plots, while the number of smallholders is 161 people.
- In this audit ASA2, 6 members voluntarily withdrew from the certification scope with a total of 14 plots, reducing the certification area by 21.84 Ha and 2 member transferred ownership to an active member due to transfer of inheritance rights (died) (the number of smallholder members in the previous year audit (ASA 1) was 169 farmers, 282 plots, and 420.86 ha)

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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