

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- ☐ Initial Assessment
- ☒ Annual Surveillance Assessment (2_1)
- ☐ Recertification Assessment (Choose an item.)
- ☐ Extension of Scope

Client Company Name / Parent Company: Golden Agri-Resources Ltd
Client Company / Parent Company Address: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535
Certification Unit: PT Ivo Mas Tunggal - Libo Palm Oil Mill
Location of Certification Unit: Samsam Village, Kandis Sub District, Siak District, Riau, 28686 Indonesia
Date of Final Report: 16/10/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	Golden Agri-Resources Ltd		
RSPO Membership Number	1-0096-11-000-00	Membership Approval Date	30 January 2005
Address	RSPO registered company : 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535 Liaison Office : Sinar Mas Land Plaza, Tower II, 30 th Floor, JL. MH Thamrin No.51, Jakarta 10350, Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	PT Ivo Mas Tunggal - Libo Palm Oil Mill		
Location / Address	Samsam Village, Kandis Sub District, Siak District, Riau, 28686 Indonesia		
Website	http://www.goldenagri.com.sg		
Management Representative	Yahya Mustakim	E-mail	yahya.mustakim@sinarmas-agri.com
Telephone	+62-21 5033 8899	Facsimile	+62-21 5033 8899

2. Certification Information			
Certificate Number	RSPO 811834	Certificate Start Date	30/10/2023
Date of First Certification	30/10/2013	Certificate Expiry Date	29/10/2028
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<ul style="list-style-type: none"> • Determination of the conformity of the client's management system, or parts of it, with audit criteria. • Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2_1) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> Indonesia National Interpretation 2020 of the RSPO P&C 2018		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	60 tons FFB/hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
MUTU-ISPO/014	ISPO Peraturan Menteri Pertanian No.38 Tahun 2020	MAL	2028
ISCC-CORSIA-Cert-ID218-20240070	ISCC CORSIA	INTERTEK	31/01/2025
EU-ISCC-Cert-ID218-20240069	ISCC EU	INTERTEK	31/01/2025

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Libo Palm Oil Mill	Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia	0° 55' 42.73" N	101° 12' 22.81" E
Libo Estate	Samsam village and Libo Jaya village, Kandis District, Siak Regency, Riau Province, Indonesia	0° 55' 34.79" N	101° 12' 21.99" E
Nenggala Estate	Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia	0° 52' 14.44" N	101° 14' 5.87" E
Sei Rokan Estate	Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia	0° 53' 36.69" N	101° 13' 11.19" 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
Libo Estate	4,160.02	166.12	442.00	4,768.14	87.24
Nenggala Estate	1,861.57	0.09	295.08	2,156.74	86.31
Sei Rokan Estate	3,715.63	38.75	441.32	4,195.70	88.55
Total	9,737.22	204.96	1,178.40	11,120.58	87.6
Note: The current hectare statement as of June 2024 has reflected the changes in total certified area after national toll road project progress					

6. Plantings & Cycle

Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Libo Estate	-	4,100.23	-	59.79*	4,160.02	-
Nenggala Estate	-	1,861.57	-	-	1,861.57	-
Sei Rokan Estate	-	3,715.63	-	-	3,715.63	-
Total (ha)	-	9,677.43	-	59.79*	9,737.22**	-

Note: Only Mature area is considered as production area

*) Old oil palm not felled in river buffer zone area for revegetation

**) Changes in total planted area has reflected the changes after national toll road project progress

7. Summary of Certified Tonnage of FFB (Own Certified Scope)

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2023-Sept 2024)	Actual (Aug 2023-Jul 2024)		Forecast (Oct 2024-Sept 2025)
		Previous license period (Aug 2023-Sep 2023)	Current license period (Oct 2023-Jul 2024)	
Libo Estate	200,689.10	20,130.65	91,824.92	100,285.68
Nenggala Estate	91,222.32	7,061.01	37,334.18	62,645.87
Sei Rokan Estate	109,468.80	15,675.82	61,443.14	52,700.37
Total	401,378.22	233,469.72		215,631.92

Note:

Volume Extension approved 9 July 2024 FFB 159,378.22 MT (with note in PalmTrace "The volume in PT represents the remaining quantity available following the transfer from PT Mutu Agung, as requested by RSPO. The initial projected volume by PT Mutu Agung is 53,900 mt of CSPO and 11,550 mt of CSPK");

Volume extension approved 8 October 2024 FFB 22,000 MT;

8. Summary of Certified Tonnage of FFB (from other certified unit(s))

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2023-Sept 2024)	Actual (Aug 2023-Jul 2024)		Forecast (Oct 2024-Sept 2025)
		Previous license period (Aug 2023-Sep 2023)	Current license period (Oct 2023-Jul 2024)	
Kandista Estate		0	369.87	
Palapa Estate		6,972.59	50,339.48	
Ujung Tanjung Estate		456.90	17,278.79	
Samsam Estate		6,427.30	41,418.12	

Total	123,263.05
Note: *) Kandista Estate, Palapa Estate, Ujung Tanjung Estate, Samsam Estate are also name of estate under PT. Ivo Mas Tunggal, for other certification scope	

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Oct 2023-Sept 2024)	Actual (Aug 2023-Jul 2024)		Forecast (Oct 2024-Sept 2025)
		Previous license period (Aug 2023-Sep 2023)	Current license period (Oct 2023-Jul 2024)	
NIL	-	-	-	-
Total	-	-		-

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	August 2023	30,666.75	-	30,666.75
2	September 2023	26,057.52	-	26,057.52
3	October 2023	36,203.77	-	36,203.77
4	November 2023	34,392.29	-	34,392.29
5	December 2023	31,891.40	-	31,891.40
6	January 2024	26,842.98	-	26,842.98
7	February 2024	23,883.60	-	23,883.60
8	March 2024	27,848.73	-	27,848.73
9	April 2024	28,750.86	-	28,750.86
10	May 2024	30,433.37	-	30,433.37
11	June 2024	28,191.14	-	28,191.14
12	July 2024	31,570.36	-	31,570.36
TOTAL		356,732.77	-	356,732.77

10. Summary of Certified Tonnage (MT) (not applicable for ISS)				
Estimated last year (Oct 2023-Sept 2024)	Actual (Aug 2023-Jul 2024)		Forecast (Oct 2024-Sept 2025)	
	Previous license period (Aug 2023-Sep 2023)	Current license period (Oct 2023-Jul 2024)		
FFB	FFB		FFB	
(220,000 + 159,378.22 + 22,000) = 401,378.22 mt	56,724.27 mt	300,008.50 mt	215,631.92 mt	
	TOTAL	356,732.77 mt		
CPO (OER: 23.28 %)	CPO (OER: 24.80 %)		CPO (OER: 24.50 %)	
(53,900 + 35,063.63 + 4,500) = 93,463.63 mt	14,325.30 mt	74,148.81 mt	52,829.82 mt	
	TOTAL	88,474.11 mt		
PK (KER: 4.51 %)	PK (KER: 5.04 %)		PK (KER: 5.25 %)	
(11,550 + 5,374.12 + 1,200 = 18,124.12 mt	3,040.05 mt	14,971.98 mt	11,320.68 mt	
	TOTAL	18,012.03 mt		
Note:				
*) Volume Extension approved 9 July 2024 FFB 159,378.22 MT; CSPO 35,063.63 MT; CSPK 5,374.12 MT				
*) Volume Extension approved 8 October 2024 FFB 22,000 MT; CSPO 4,500 MT; CSPK 1,200 MT				

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	August 2023	7,759.89	1,651.97
2	September 2023	6,565.41	1,388.08
3	October 2023	9,143.42	1,824.82
4	November 2023	8,532.71	1,718.46
5	December 2023	7,804.67	1,705.57
6	January 2024	6,289.10	1,375.98
7	February 2024	6,034.32	1,207.12
8	March 2024	6,950.37	1,432.63
9	April 2024	7,198.04	1,423.07
10	May 2024	7,563.40	1,563.30
11	June 2024	6,983.17	1,251.07
12	July 2024	7,649.61	1,469.96
TOTAL		88,474.11	18,012.03
Note:			

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11. Summary of Actual Volume sold					
Current License period (Oct 2023-Jul 2024)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	76,352.63	402.72	-	-	76,755.35
PK (MT)	14,418.99	-	-	-	14,418.99
Credits	-	-	-	-	-
Previous License period (Aug 2023-Sep 2023)					
CPO (MT)	6,344.09	-	-	-	6,344.09
PK (MT)	1,400.41	-	-	-	1,400.41
Credits	-	-	-	-	-
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)
1	PT. Ivo Mas Tunggal – Refinery	RSPO_PO1000003168	82,696.72	-
2	PT. Ivo Mas Tunggal – Libo KCP	RSPO_PO1000001059	-	15,819.40
TOTAL			82,696.72	15,819.40
Note: Sold for period of August 2023-July 2024				

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)
1	PT. XX	ISCC	402.72	-
TOTAL			402.72	-
Note: Sold for period of August 2023-July 2024				

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

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Note:

Sold for period of August 2023-July 2024

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)

No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
	NIL	-	-
TOTAL			-

Note:

Sold for period of August 2023-July 2024

12. Independent Smallholders Certified Tonnage (MT) / Volume

	Estimated last year (Oct 2023-Sept 2024)			Actual (Aug 2023-Jul 2024)			Forecast (Oct 2024-Sept 2025)		
Phase	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			N/A			N/A			N/A
IS-CSPO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKE	N/A	N/A		N/A	N/A		N/A	N/A	
CSPK	N/A	N/A		N/A	N/A		N/A	N/A	

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit

No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
	N/A					
TOTAL						

Note: 1 mt = 1 credit

13. Independent Smallholders Actual Sold Tonnage / Volume

	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (Oct 2023-Jul 2024)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

Previous License period (Aug 2023-Sept 2023)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

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

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)

Suite 29.01 Level 29, The Gardens North Tower,

Mid Valley City, Lingkaran Syed Putra,

59200 Kuala Lumpur, Malaysia.

Tel +60 (3) 9212 9638; Fax +60 (3) 9212 9639

Representative: Dr. Chaiyaporn Seekao (Chaiyaporn.Seekao@bsigroup.com)

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 **26-30 August 2024**. The audit programme is included as Section 2.3.

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

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

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

Meetings were held with stakeholders to seek their views on the performance of the PT. Ivo Mas Tunggal-Libo POM 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.

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.

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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 (Re- Certification)	Year 2 (ASA2-1)	Year 3 (ASA2-2)	Year 4 (ASA2-3)	Year 5 (ASA2-4)
Libo POM	X	X	X	X	X
Libo Estate	X	X	X	X	X
Nenggala Estate	X	X	X	X	X
Sei Rokan Estate	X	X	X	X	X

Tentative Date of Next Visit: August 18, 2025 – August 22, 2025

Total Number of Mandays: 15 mandays

2.2 BSI Assessment Team

Name	Role	Competency
Pratama Agung Sedayu	Team Leader	<p>Education: Holds a Bachelor Degree majoring Social Economic of Agriculture, University of Jenderal Soedirman.</p> <p>Work Experience: 12 years of practical auditing experience with several accredited Certification Bodies covering assessment against Organic programs, RSPO, FSC, Timber certification, ISO 9001 and ISO 14001. 2 years working experience as consultant on FSC and SVLK certification and independent verifier on BioCert, SDS under CAFÉ Practices program.</p> <p>Training attended: Completed the ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISPO Lead Auditor endorsed Course and Endorsed RSPO P&C Lead Auditor Course and Endorsed RSPO SCCS Lead Auditor Course, SMETA Requirements training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Sansan Suhendar	Team Member	<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</p>

		<p>Auditor at PT. TUV Rheinland Indonesia and RSPO & ISPO Lead Auditor at PT. BSI - current.</p> <p>Training attended: 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 type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Edy Widodo	Team Member	<p>Education: Holds a Bachelor Degree majoring Agricultural Technology from University of Padjadjaran, Bandung.</p> <p>Work Experience: 8 years working experience in palm oil industry as Agronomist and Assistant Manager in various companies. 9 year working experience as RSPO/ISPO auditor.</p> <p>Training attended: Completed ISO 9001 Lead Auditor Course, ISPO endorsed auditor course, Understanding ISO 14001 training, Auditing ISO 14001: 2004 training, Endorsed RSPO Supply Chain Certification Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, SMETA Requirements Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English.</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Eko Prastio Ramadhan	Team Member	<p>Education: Holds a Bachelor Degree in Forest Resources Conservation and Ecotourism from Forestry Faculty, Bogor Agricultural University (IPB).</p> <p>Work Experience: Over 4 years of working experience in biodiversity officer with Birdlife Indonesia and consultant with PT Inoa Konsultindo. Over 2½ years of working experience in palm oil estate with PT Salim Ivomas Pratama Tbk and Capitol Plantation Group implementing sustainability. Over 8 years of working experience as RSPO P&C Certification Program Manager and auditor covering standard such as RSPO P&C, RSPO SCCS, ISPO, ISO 9001 and ISO 14001.</p> <p>Training attended: Completed ISO 14001:2015 Lead Auditor Course, ISO 45001:2018, GRI Standard Training, SA8000 Training, Training of Trainer, Refreshment Course of RSPO P&C Auditor, Refreshment Course of RSPO SCC Auditor, RSPO Independent Smallholder Lead Auditor Training, Endorsed RSPO P&C Lead Auditor Course, Social Impact Assessment Training, Endorsed RSPO SCC Auditor Lead Auditor Course, ISPO Auditor Batch 19 Training, ISO 9001 Lead Auditor Course and Identification of HCV Areas Training.</p>

		Language proficiency: Fluent in Bahasa Indonesia and English. Aspect covered in this audit: <input 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 type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)
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Accompanying Persons:

Name	Role
Nil	

2.3 Assessment Plan

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

Date	Time	Subjects	PS	SS	EP	EW
Monday 26/08/2024	08.00 – 09.30	Opening Meeting Presentation by PT. Ivo Mas Tunggal – Libo POM Presentation by BSI Indonesia	√	√	√	√
	10.00 – 12.00	Document Review Libo POM: <ul style="list-style-type: none"> - Occupational Health and Safety, Environment Aspect, time bound plan. - Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies. - Best Management Practice for Mill and supply chain for mill. Market communication and Claim. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan. 	√	√	√	-
		Stakeholder Consultation: Local government of Siak Regency (DLH, Disbun, Disnakertrans & BPN), Village head, Surrounding community, NGO	-	-	-	√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 16.30	Field Visit to Libo POM: Inspection of processing, warehouse, workshop, mill wastes management, Effluent Ponds, OHS, Environment issues, POME application, workers interview, Supply chain for CPO mill, Review on SEIA documents and records, Document review, etc.	√	√	√	√
	16.30 – 17.00	Wash up meeting with CH	√	√	√	√
Tuesday 27/08/2024	08.00 – 12.00	Field visit to Libo Estate <ul style="list-style-type: none"> - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. - Agrochemical stores, Fertilizer store, workshop, housing, landfill, clinic, riparian zones, hazardous waste warehouse, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc. - Interview with stakeholders at housing, clinic, school 	√	√	√	√
	12.00 – 14.00	Break	√	√	√	√

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Wednesday 28/08/2024	14.00 – 16.30	Document Review Libo POM & Libo Estate: <ul style="list-style-type: none"> - Occupational Health and Safety, HCV, Environment Aspect, time bound plan. - Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies. - Best Management Practice for Mill and supply chain for mill. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan. 	✓	✓	✓	✓
	16.30 – 17.00	Wash up meeting and Reporting	✓	✓	✓	✓
	08.00 – 12.00	Field visit to Nenggala Estate <ul style="list-style-type: none"> - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. - Agrochemical stores, Fertilizer store, workshop, housing, landfill, clinic, riparian zones, hazardous waste warehouse, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc. - Interview with stakeholders at housing, clinic, school 	✓	✓	✓	✓
	12.00 – 14.00	Break	✓	✓	✓	✓
	14.00 – 16.30	Document Review Nenggala Estate: <ul style="list-style-type: none"> - Occupational Health and Safety, HCV, Environment Aspect. - Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan. 	✓	✓	✓	✓
Thursday 29/08/2023	16.30 – 17.00	Wash up meeting and Reporting	✓	✓	✓	✓
	08.00 – 12.00	Field visit to Sei Rokan Estate <ul style="list-style-type: none"> - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. - Agrochemical stores, Fertilizer store, workshop, housing, landfill, clinic, riparian zones, hazardous waste warehouse, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc. - Interview with stakeholders at housing, clinic, school 	✓	✓	✓	-
		Stakeholder Consultation: With security, surrounding community, NGO	-	-	-	✓
	12.00 – 14.00	Break	✓	✓	✓	✓
	14.00 – 16.30	Document Review Sei Rokan Estate: <ul style="list-style-type: none"> - Occupational Health and Safety, HCV, Environment Aspect. - Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan. 	✓	✓	✓	✓
Friday 30/08/2024	16.30 – 17.00	Wash up meeting and Reporting	✓	✓	✓	✓
	08.00 – 11.00	Continuing the document Review Continue stakeholder consultation (if needed) Libo POM, Libo Estate, Nenggala Estate, Sei Rokan Estate: <ul style="list-style-type: none"> - Occupational Health and Safety, Environment Aspect, time bound plan. - Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies. - Best Management Practice for Mill and supply chain for mill. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan 	✓	✓	✓	✓
	11.00 – 14.00	Break	✓	✓	✓	✓

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Date	Time	Subjects	PS	SS	EP	EW
	14.00 – 15.00	Auditor meeting	✓	✓	✓	✓
	15.00 – 16.00	Closing meeting	✓	✓	✓	✓

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Yes. Golden Agri-Resources Ltd.'s RSPO Timebound Plan dated 2 May 2024. The timebound plan include name of all subsidiary companies, all estates and all mills under Golden Agri Resources Ltd.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	No, there are numbers of estates and mills which has not been certified yet, due to reasons such as new acquisitions, RaCP in progress and land title in progress. The RSPO Membership for Golden Agri-Resources Ltd. dated 30 January 2005. Golden Agri-Resources Ltd. submitted the updated RSPO Timebound Plan to RSPO Secretariat on 3 April 2024. RSPO Secretariat has approved the timebound plan on 2 May 2024.	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	Yes, there are 22 units of new acquisitions made in 2021, therefore target year for new acquisition to be certified is 2024. Golden Agri-Resources Ltd., has submitted the updated RSPO Timebound Plan to RSPO Secretariat on 3 April 2024. RSPO Secretariat has approved the timebound plan on 2 May 2024.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Yes, there are deviations from the maximum 5 years period since membership obtained in 30 January 2005. Golden Agri-Resources Ltd. has reported reason for deviation in the latest RSPO Timebound Plan. RSPO Secretariat has approved the timebound plan on 2 May 2024.	Complied
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Yes, there has been change to the time-bound plan since the last audit, due to withdrawn of a CB from RSPO certification. The updated time-bound plan is still relevant and consistent with latest ACOP reporting.	Complied
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	No, there is no deviations in the time-bound plan. Each certification unit has a specified timeline for the audit implementation.	Complied
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	No, there is no fundamental failure. Each certification unit has a specified timeline for the audit implementation.	Complied

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.	<p>Golden Agri Resources (GAR) has reported all replacement of primary forest to maintain HCV and HCS through submission of LUCA.</p> <p>Several companies under GAR initiated plantation development after November 2005, while the HCV assessment took place during the period 2010 - 2013.</p> <p>GAR and its subsidiaries initiated the Remediation and Compensation Procedure (RaCP), starting with the disclosure and Zero Liability reporting to RSPO via email on 29 August 2014. Among the 25 companies, 7 of them are certified units, while the remaining 19 are uncertified units. Here is the progress update for RaCP as of 1 August 2024:</p> <ul style="list-style-type: none"> - MUs with potential liability: 33 - LUCA submitted (MUs): 20 - LUCAs review completed (MUs): 20 - CN required (MUs): 32 - CN submitted (MUs): 19 - CN approved (MUs): 18 - CP submitted (MUs): 11 - CP endorsed (MUs): 11 - RP required (MUs): 27 - RP submitted (MUs): 1 - RP approved (MUs): 1 <p>HCV assessments for the 18 reports were conducted between 2010 and 2018 by both external consultants and internal teams. The assessments were carried out by an assessment team led by a Team Leader approved by RSPO. The Reference for HCV assessments was the "Panduan Identifikasi Kawasan Bernilai Konservasi Tinggi di Indonesia" (Toolkit HCV 2008). Peer review was conducted by an independent consultant, also approved by RSPO.</p> <p>The company consistently follows up on the RaCP process, ensuring that RSPO's timebound requirements for units that are not yet certified are promptly fulfilled.</p> <p>The Remediation and Compensation Plan is covered twelve entities under the group of Golden Agri-Resources, Ltd (GAR), with the total liabilities of 4,727.69 Ha. These entities</p>	Complied

	<p>are PT KGP (RaCP-1048), PT BAS (RaCP-1037), PT Tapan Nadenggan (RaCP-1077, RaCP-1079), PT BSP (RaCP-1039), PT KDP (RaCP-1050), PT SIP (RaCP-1074), PT SKU (RaCP-2257, RaCP-2256, RaCP-2258), PT PIP (RaCP-1057), and PT ALS (RaCP-1033). The main goal of this project is to support the conservation and restoration of the Bunut Hulu Village Forest through the sustainable community-based management of its forest-lake ecosystem and biodiversity. The Bunut Hulu Village Forest (BHVF) has a size of 4,763 ha and is located in the sub-District of Bunut Hilir, District of Kapuas Hulu, West Kalimantan Province, Indonesia. The project area supports the livelihoods of 1,153 community members.</p>	
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>GAR and its subsidiaries conducted planting after January 2010. There are 18 companies that have undergone the RSPO New Planting Procedure (NPP) and completed a 30-day public consultation process in April 2014. Out of these, 3 companies have undergone the certification process, namely PT TN (JLYM), PT BSP (BSWM), and PT BAS (SMLM). However, 15 companies have not yet obtained RSPO certification.</p> <ol style="list-style-type: none"> 1. PT Satya Kisma Usaha (Batang Gading Estate) – Jambi Province, Indonesia 2. PT Kresna Duta Agroindo – Kalimantan Timur Province, Indonesia 3. PT Mitra Karya Agroindo – Kalimantan Tengah Province, Indonesia, 4. PT Binawit Abadipratama – Kalimantan Tengah Province, Indonesia, 5. PT Aditunggal Mahajaya – Kalimantan Tengah Province, Indonesia, 6. PT Agrolestari Sentosa – Kalimantan Tengah Province, Indonesia, 7. PT Agrokarya Primalestari – Kalimantan Tengah Province, Indonesia, 8. PT Buana Adhitama – Kalimantan Tengah Province, Indonesia, 9. PT Agrolestari Mandiri – Kalimantan Barat Province, Indonesia 10. PT Paramitra Internusa Persada – Kalimantan Barat Province, Indonesia 11. PT Persada Graha Mandiri – Kalimantan Barat Province, Indonesia 	<p>Complied</p>

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	<p>12. PT Bangun Nusa Mandiri – Kalimantan Barat Province, Indonesia,</p> <p>13. PT Kartika Prima Cipta – Kalimantan Barat Province, Indonesia</p> <p>14. PT Kencana Graha Permai (Delima Estate) – Kalimantan Barat Province, Indonesia</p> <p>15. PT Cahaya Nusa Gemilang – Kalimantan Barat Province, Indonesia.</p>	
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	<p>There are no land conflicts. The company has established a mechanism for resolving land conflicts in accordance with RSPO criteria 4.2, 4.6, 4.7, and 4.8. These procedures are outlined in the Standard Operating Procedure (SOP) for Social Conflict Handling, registered under SOP/SMART/SCRD/NSDV/I/002 with revision 1 dated 18 May 2016, and the SOP for Handling Complaints and Dissatisfaction, registered under SOP/SMART/GIMS-SCMD/USDV/I/001 with revision 2 dated 11 April 2017. These procedures govern agreed-upon social conflict resolution. Conflict resolution can be conducted in a participatory manner or involve third-party mediation.</p> <p>The company also has procedures for addressing complaints before they escalate into conflicts. The specific process is outlined in SOP/SMART/GIMS-SCMD/USDV/I/001 with revision 2 dated 11 April 2017, which ensures that complaints are handled promptly and appropriately. GAR has initiated the process of becoming an RSPO DSF (Dispute Settlement Facility) member under the "Grower" category.</p> <p>Here's a summary of the complaint progress related to GAR as found on the RSPO website:</p> <p>1. Complaint RSPO/2021/12/CRP, date submitted 8 Nov 2021, date accepted 14 February 2022, addressed to PT Ramajaya Pramukti (a subsidiary of Golden Agri Resources Ltd) by Lembaga Adat Kenegerian Petapahan (Ninik Mamak Kenegerian Petapahan), Bahtera Alam & Sawit Watch.</p> <p>Update as of 3 May 2024:</p>	Complied

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	<p>The appeal submission period has expired. The Complaint is formally closed.</p> <p>2. Complaint RSPO/2021/11/HN, dated 11 July 2021, was lodged against PT SMART Tbk (West Kalimantan Region) regarding alleged procurement of Fresh Fruit Bunches (FFB) and Crude Palm Oil (CPO) from PT Kapuasindo Palm Industri (PT KPI), a subsidiary of Kencana Group (not an RSPO member), which had been involved in a series of violations against workers and indigenous communities in the district.</p> <p>Update as of 12 April 2022:</p> <p>The appeal submission period has concluded. The complaint is now formally closed.</p> <p>3. Complaint RSPO/2020/04/IR, dated 2 March 2020, against GAR (Central Kalimantan Region) by the Forest Peoples Programme & Elk Hills Research concerning allegations of land legality and bribery cases. From GAR's side, GIS-2 analysis for alert land clearance after November 2014, following discussions with the RSPO GIS manager on 21 May 2021, approved the sampling methodology.</p> <p>Update as of 26 June 2024:</p> <p>Briefing Note under peer review prior submission to the Complaints Panel.</p> <p>4. Complaint PreCAP/2014/03/IR, was lodged on 13 October 2014, against PT Kartika Prima Cipta (West Kalimantan) by the Forest Peoples Programme (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the Free, Prior, and Informed Consent (FPIC) process and 6 other issues. With the consent of GAR and FPP, RSPO divided the conflict resolution verification process into 5 phases (Phase 1 for NPP, maximum land holding, and new land development; Phase 2 for legality; Phase 3 for smallholders; Phase 4 for FPIC; and Phase 5 for HCV). GAR has responded up to Phase 5 on 26 August 2021, addressing all stages.</p>	
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	<p>As of 29 May 2024, Following a directive by the CP, the Respondent has submitted additional documents to the Secretariat, which have been furnished to the CP for their perusal.</p> <p>The Secretariat will proceed to draft the decision letter upon receiving confirmation from the CP members.</p> <p>Update as of 26 June 2024:</p> <p>The CP endorsed the Secretariat's proposal to proceed with the drafting of the decision letter.</p>	
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	<p>In the RSPO Case Tracker, Audit team noted there was no active complaint related to labour disputes.</p> <p>The company has established procedures for addressing employee complaints before they escalate into conflicts. The procedure is the Complaint and Conflict Handling SOP, designated as SOP/SMART/SUST/IV/003, issued on 1 July 2014, with revision 3 on 8 March 2022.</p> <p>Procedures regarding employee issues are outlined in an internal flowchart because employees fall under the category of internal stakeholders. The means of lodging complaints involve official letters submitted through labour unions or deposited into suggestion boxes strategically placed in accessible locations.</p>	Complied
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	<p>In the RSPO Case Tracker, Audit team noted there was not active complaint related to legal non-compliance.</p> <p>The company adheres to the applicable regulations in accordance with RSPO requirement 2.1.3, ensuring there are no violations of relevant plantation regulations. The company has established mechanisms to evaluate compliance with regulations as outlined in SOP/SMART/UMUM/SADV/I/002. This Standard Operating Procedure (SOP) outlines the procedures for meeting requirements, the necessary documentation, and flowcharts that provide a detailed process for evaluating compliance with legal regulations.</p>	Complied
Did the company conduct internal audit for those uncertified estates against the uncertified	The company has conducted a Compliance Audit/Internal Sustainability Verification	Complied

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.	(ISV) to assess conformity with RSPO standards and has also established a System within the company unit to be certified. For example: - Internal audit for PT Adhi Tunggal Mahajaya – Sako Mill and its supply bases carried out on 11-15 December 2023. - Internal audit for PT Agrokarya Prima Lestari – Kuayan Mill and its supply bases carried out on 18-22 December 2023. - Internal audit for PT SMART Tbk – Bukit Kapur Mill and its supply bases carried out on 6-10 November 2023.	
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?	Yes, there are critical non-compliance raised during internal audits to uncertified management units. Management has prepared correction and corrective action. - Internal audit for PT Adhi Tunggal Mahajaya – Sako Mill and its supply bases; Internal audit team issued Critical NC related to 6.7.3 and 7.12.8; management has addressed correction and corrective action. - Internal audit for PT Agrokarya Prima Lestari – Kuayan Mill and its supply bases; Internal audit team issued Critical NC related to 2.1.1 and 2.3.1; management has addressed correction and corrective action. - Internal audit for PT SMART Tbk – Bukit Kapur Mill and its supply bases; Internal audit team issued Critical NC related to 2.1.1, 2.3.1, 7.2.7, 7.8.2, 7.12.2 and 7.12.4; management has addressed correction and corrective action.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	Audit team consulted with Yayasan Adat Sakai and discuss issues related to land ownership and planning for scheme smallholder development.	Complied

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
<p>Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification?</p> <p>OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.</p>	<p>PT. Ivo Mas Tunggal does not have mandated scheme smallholder, however the company assist in smallholder development in form of KKPA for Koperasi Swadaya Mas Bersama (Libo Estate; 512 Ha) and Koperasi Sawit Kandis Sejahtera (Ujung Tanjung Estate; 542 Ha).</p> <p>The smallholder is not certified yet due to RaCP is in progress and Land Title is in progress. In addition, company demonstrated commitment because this KKPA smallholder included into RSPO Timebound Plan year 2025.</p>	Complied

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Approved Time Bound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Location Address	GPS Coordinates (in decimal degree)		Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
				Latitude	Longitude					
Batu Ampar Mill	Indonesia	Batu Ampar Mill	Serongga Village, Kelumpang Hilir Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia	3.2156	116.0170	-	Certified	2012	-	
Batu Ampar Mill	Indonesia	Batu Ampar Estate	Kelumpang Hilir Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia	3.2656	116.0170	3,944.07	Certified	2012	-	
Batu Ampar Mill	Indonesia	Batu Mulia Estate	Kelumpang Hilir Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia	3.2156	116.1047	2,929.02	Certified	2012	-	
Belian Mill	Indonesia	Belian Mill	Desa Tua Abang Village, Semitau Sub District, Kapuas Hulu District Propinsi Kalimantan Barat Province, Indonesia	0.4875	111.8447	-	Certified	2024	-	
Belian Mill	Indonesia	Tengkawang Estate	Tua Abang Village, Semitau Sub District, Kapuas Hulu District, Kalimantan Barat Province Indonesia	0.5362	111.7985	9,049.75	Certified	2024	-	
Belian Mill	Indonesia	Tengkawang Estate (Non Certified)	Tua Abang Village, Semitau Sub District, Kapuas Hulu District, Kalimantan Barat Province Indonesia	0.5362	111.7985	180.87	Not Certified	-	2026	RaCP in progress
Belian Mill	Indonesia	Kapuas Hulu Estate	Perigi Village, Silat Hilir Sub District, Kapuas Hulu District, Kalimantan Barat Province Indonesia	0.4069	111.7451	2,703.41	Not Certified	-	2025	RaCP in progress
Belian Mill	Indonesia	Sungai Beran Estate	Sentabai Village, Silat Hilir Sub District, Kab. Kapuas Hulu District, Kalimantan Barat Province, Indonesia	0.4509	111.7400	2,810.85	Not Certified	-	2025	RaCP in progress
Belian Mill	Indonesia	Muara Tawang Estate	Mantan Village, Suhaidd Sub District, Kapuas Hulu District, Kalimantan Barat Province, Indonesia	-2.0149	112.2989	2,376.91	Not Certified	-	2025	RaCP in progress

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				Latitude	Longitude					
Belian Mill	Indonesia	Belian Estate	Seberuang Village, Semitau Sub District, Kapuas Hulu District, Kalimantan Barat Province Indonesia	0.4850	111.8495	4,116.88	Certified	2024	-	
Belian Mill	Indonesia	Belian Estate (Non Certified)	Seberuang Village, Semitau Sub District, Kapuas Hulu District, Kalimantan Barat Province Indonesia	0.4850	111.8495	76.70	Not Certified	-	2026	RaCP in progress
Belian Mill	Indonesia	Belian Kkpa	Semitau Sub District, Kapuas Hulu District, Kalimantan Barat Province Indonesia	0.5361	111.8600	1,798.13	Not Certified	-	2026	RaCP in progress
Belian Mill	Indonesia	Muara Tawang Kkpa	Suhaid Sub District, Kapuas Hulu District, Kalimantan Barat Province, Indonesia	0.5272	112.0851	1,052.36	Not Certified	-	2026	RaCP in progress
Belian Mill	Indonesia	Kapuas Hulu Kkpa	Sub District, Kapuas Hulu District, Kalimantan Barat Province Indonesia	0.4729	111.7439	1,187.94	Not Certified	-	2026	RaCP in progress
Bukit Kapur Mill	Indonesia	Bukit Kapur Mill	Bangkalan Melayu Village, Kelumpang Hulu Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia	-2.9427	116.0461	-	Not Certified	-	2027	RaCP in progress
Bukit Kapur Mill	Indonesia	Sungai Cantung Estate	Bangkalan Melayu Village, Kelumpang Hulu Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia	-2.9591	116.0020	3,473.00	Not Certified	-	2027	Land Title in progress, RaCP in progress
Bukit Kapur Mill	Indonesia	Bukit Kapur Estate	Karang Liwar Village, Kelumpang Hulu Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia	-2.8903	116.0432	2,950.00	Not Certified	-	2027	Land Title in progress, RaCP in progress
Bukit Perak Mill	Indonesia	Bukit Perak Mill	Dendang Village, Kelapa District, Bangka Barat Regency, Bangka Belitung Province, Indonesia	1.8458	105.5508	-	Certified	2015	-	
Bukit Perak Mill	Indonesia	Bukit Perak Estate	Dendang Village, Kelapa District, Bangka Barat Regency, Bangka Belitung Province, Indonesia	1.8125	105.4951	4,111.50	Certified	2015	-	

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				Latitude	Longitude					
Bukit Perak Mill	Indonesia	Bukit Permata Estate	Terentang and Kacung Village, Kelapa District, Bangka Barat Regency, Bangka Belitung Province, Indonesia	1.8625	105.4778	1,973.45	Certified	2015	-	
Bukit Perak Mill	Indonesia	Bukit Permai Estate	Desa Sarang Mandi Village, Desa Romadhon Village, Sungai Selan Sub District, Bangka Tengah District, Bangka Belitung Province Indonesia	-2.2666	105.9378	3,151.07	Not Certified	-	2026	RaCP in progress
Bukit Perak Mill	Indonesia	Bukit Lestari Estate	Desa Sarang Mandi Village, Desa Romadhon Village, Sungai Selan Sub District, Bangka Tengah District, Bangka Belitung Province Indonesia	-2.2666	105.9378	664.27	Not Certified	-	2026	RaCP in progress
Bumi Palma Mill	Indonesia	Bumi Palma Estate (Non Certified)	Bagan Jaya Village, Tempuling Sub District, Indragiri Hilir District, Riau Province, Indonesia	0.6039	102.9886	39.21	Not Certified	-	2026	Land Title in progress,
Bumi Palma Mill	Indonesia	Bumi Palma Mill	Bagan Jaya Village, Tempuling Sub District, Indragiri Hilir District, Riau Province, Indonesia	0.5981	102.9836	-	Certified	2014	-	
Bumi Palma Mill	Indonesia	Bumi Palma Estate	Bagan Jaya Village, Tempuling Sub District, Indragiri Hilir District, Riau Province, Indonesia	0.6039	102.9886	3,404.80	Certified	2014	-	
Bumi Palma Mill	Indonesia	Bumi Lestari Estate	Pebanaan Village, Kritang Sub District, Indragiri Hilir District, Riau Province, Indonesia	0.5997	103.0264	3,285.20	Certified	2014	-	
Bumi Palma Mill	Indonesia	Kharisma Estate	Talang Perigi Village, Rakit Kulim Sub District, Indragiri Hulu District, Riau Province, Indonesia	-0.5710	102.2390	350.37	Not Certified	-	2026	RaCP in progress

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				Latitude	Longitude					
Bumi Palma Mill	Indonesia	Kharisma Plasma	Talang Perigi Village, Rakit Kulim Sub District, Indragiri Hulu District, Riau Province, Indonesia	-0.5620	102.2400	102.24	Not Certified	-	2026	RaCP in progress
Bumi Sawit Mill	Indonesia	Bumi Sawit Estate (Non Certified)	Tanjung Miring Village, Rambang Kuang District, Ogan Ilir Regency, South Sumatera Province, Indonesia	3.5289	104.3347	773.39	Not Certified	-	2025	Land Title in progress,
Bumi Sawit Mill	Indonesia	Bumi Sawit Mill	Tanjung Miring Village, Rambang Kuang District, Ogan Ilir Regency, South Sumatera Province, Indonesia	3.5456	104.3442	-	Certified	2015	-	
Bumi Sawit Mill	Indonesia	Bumi Sawit Estate	Tanjung Miring Village, Rambang Kuang District, Ogan Ilir Regency, South Sumatera Province, Indonesia	3.5289	104.3347	8,823.90	Certified	2015	-	
Hanau Mill	Indonesia	Hanau Mill	Hanau Sub District, Seruyan District, Central Kalimantan, Province, Indonesia	2.4114	112.1092	-	Certified	2012	-	
Hanau Mill	Indonesia	Hanau Estate	Hanau Sub District, Seruyan District, Central Kalimantan, Province, Indonesia	2.4114	112.1092	4,890.00	Certified	2012	-	
Hanau Mill	Indonesia	Tasik Mas Estate	Hanau Sub District, Seruyan District, Central Kalimantan, Province, Indonesia	2.3414	112.0928	5,045.48	Certified	2012	-	
Hanau Mill	Indonesia	Tanjung Paring Estate	Batu Ampar Sub District, Seruyan District, Central Kalimantan, Province, Indonesia	2.2803	112.1325	4,717.06	Certified	2012	-	
Hanau Mill	Indonesia	Langadang Estate	Batu Ampar Sub District, Seruyan District, Central Kalimantan, Province, Indonesia	2.2347	112.1078	2,409.57	Certified	2012	-	
Hanau Mill	Indonesia	Medang Sari Estate	Desa Runtu Village, Arut Selatan Sub District, Kotawaringin Barat District Kalimantan Tengah Province Indonesia	-2.4179	111.6959	2,436.00	Not Certified	-	2027	Land Title in progress, RaCP in progress

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Indrasakti Mill	Indonesia	Indrasakti Mill	Sungai Limau Village,Rakit Kulim Sub District, Indragiri Hulu District, Riau Province, Indonesia	0.5950	102.3050	-	Certified	2013	-	
Indrasakti Mill	Indonesia	Indrasakti Estate	Sungai Limau Village,Rakit Kulim Sub District, Indragiri Hulu District, Riau Province, Indonesia	0.5783	102.3325	820.87	Certified	2013	-	
Indrasakti Mill	Indonesia	Indrasakti (plasma)	Sungai Limau Village,Rakit Kulim Sub District, Indragiri Hulu District, Riau Province, Indonesia	102.3088	-0.5693	5,023.50	Certified	2013	-	
Indrasakti Mill	Indonesia	Indralestari (plasma)	Talang Bersemi Village,Batang Cenaku Sub District, Indragiri Hulu District, Riau Province, Indonesia	102.1495	-0.7280	4,245.50	Certified	2013	-	
Indrasakti Mill	Indonesia	Indragiri (plasma)	Kuala Gading Village,Batang Cenaku Sub District,Indragiri Hulu District, Riau Province, Indonesia	102.2672	-0.6351	5,295.00	Certified	2013	-	
Indrasakti Mill	Indonesia	Mandian Jaya PLASMA	Bandar Padang Village, Kec Seberida Sub District, Indragiri Hulu District, Riau Province, Indonesia	-0.5930	102.3600	404.62	Certified	2022	-	
Jak Luay Mill	Indonesia	Jak Luay Mill	Jakluay Village,Muara Wahau Sub District,Kutai Timur District,Kalimantan Timur Province,Indonesia	0.1322	116.9144	-	Certified	2015	-	
Jak Luay Mill	Indonesia	Jak Luay Estate	Jakluay Village,Muara Wahau Sub District,Kutai Timur District,Kalimantan Timur Province,Indonesia	0.1656	116.9313	3,845.74	Certified	2015	-	
Jak Luay Mill	Indonesia	Pantun Mas Estate	Sidomulyo Village,Kongbeng Sub District,Kutai Timur District,Kalimantan Timur Province,Indonesia	1.0322	116.9526	5,072.32	Certified	2015	-	
Jak Luay Mill	Indonesia	Long Buluh Estate	Jakluay Village,Muara Wahau Sub District,Kutai Timur District,Kalimantan Timur Province,Indonesia	0.1656	116.9509	3,489.14	Certified	2015	-	

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Jak Luay Mill	Indonesia	Bukit Subur Estate	Jakuyak Village, Telen Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	0.1822	116.8416	3,264.55	Certified	2015	-	
Jak Luay Mill	Indonesia	Long Buluh Estate (Non Certified)	Jakluay Village, Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	0.1656	116.9509	329.66	Not Certified	-	2026	HCV/HCS Study in progress
Jak Luay Mill	Indonesia	Bukit Subur Estate (Non Certified)	Jakuyak Village, Telen Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	0.1822	116.8416	569.62	Not Certified	-	2026	HCV/HCS Study in progress
Jak Luay Mill	Indonesia	Jakluay KKPA	Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	0.9378	116.8812	2,979.56	Not Certified	-	2026	Land Title in progress RaCP in progress
Jak Luay Mill	Indonesia	Bukit Subur Plasma	Muara Wahau Sub District, Kutai Timur District, Kalimantan Timur Province, Indonesia	0.8673	116.8580	712.29	Not Certified	-	2026	Land Title in progress RaCP in progress
Jalemo Mill	Indonesia	Jalemo Mill	Jalemo Village, Tumbang Jutu Sub District, Gunung Mas District, Kalimantan Tengah Province, Indonesia	-1.3482	113.5022	-	Not Certified	-	2026	Land Title in progress RaCP in progress
Jalemo Mill	Indonesia	Manuhing Estate	Tumbang Kalaken Village, Manuhing Sub District, Gunung Mas District, Kalimantan Tengah Province, Indonesia	-1.3745	113.4438	2,209.84	Not Certified	-	2026	Land Title in progress RaCP in progress
Jalemo Mill	Indonesia	Kajui Estate	Tumbang Sepan Village, Manuhing Sub District, Gunung Mas District, Kalimantan Tengah Province, Indonesia	-1.3907	113.4877	3,590.20	Not Certified	-	2026	Land Title in progress RaCP in progress

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Jalemo Mill	Indonesia	Jalemo Estate	Hujung Prata Village, Rungan Barat Sub District, Gunung Mas District, Kalimantan Tengah Province, Indonesia	-1.3593	113.5048	3,289.48	Not Certified	-	2026	Land Title in progress RaCP in progress
Jalemo Mill	Indonesia	Manuhing KKPA	,Manuhing Sub District, Gunung Mas District, Kalimantan Tengah Province, Indonesi	-1.3745	113.4438	64.86	Not Certified	-	2027	Land Title in progress RaCP in progress
Jelatang Mill	Indonesia	Jelatang Mill	Jelatang Village, Pamenang Sub-District, Merangin District, Jambi Province, Indonesia	2.1283	102.3753	-	Certified	2014	-	
Jelatang Mill	Indonesia	Bangko Estate	Jelatang Village, Pamenang Sub-District, Merangin District, Jambi Province, Indonesia	2.1117	102.3661	237.96	Certified	2014	-	
Kasuari Mill	Indonesia	Kasuari Mill	Kampung Lapua Village, Kaureh District, Jayapura Regency, Papua Province, Indonesia	-2.9731	140.0299	-	Certified	2023	-	
Kasuari Mill	Indonesia	Cendrawasih Estate	Kampung Lapua Village, Kaureh District, Jayapura Regency, Papua Province, Indonesia	-2.9314	139.9666	4,242.94	Certified	2023	-	
Kasuari Mill	Indonesia	Nuri Estate	Kampung Lapua Village, Kaureh District, Jayapura Regency, Papua Province, Indonesia	-2.8949	139.9259	3,999.06	Certified	2023	-	
Kasuari Mill	Indonesia	Rajawali Estate	Kampung Lapua Village, Kaureh District, Jayapura Regency, Papua Province, Indonesia	-2.9938	140.0926	7,402.00	Certified	2023	-	
Kasuari Mill	Indonesia	Mambruk Estate	Kampung Lapua Village, Kaureh District, Jayapura Regency, Papua Province, Indonesia	-3.0306	140.0458	3,407.15	Not Certified	-	2025	RaCP in progress

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Kenanga Mill	Indonesia	Kenanga Mill	Randai Village, Marau Sub District, Ketapang District, Kalimantan Barat Province, Indonesia	2.1197	110.5939	-	Certified	2015	-	
Kenanga Mill	Indonesia	Kencana Estate	Rangkung Village, Marau Sub District, Ketapang District, Kalimantan Barat Province, Indonesia	2.1325	110.5775	3,243.64	Certified	2015	-	
Kenanga Mill	Indonesia	Cendana Estate	Belaban Village, Marau Sub District, Ketapang District, Kalimantan Barat Province, Indonesia	2.1053	110.6086	3,591.85	Certified	2015	-	
Kenanga Mill	Indonesia	Kenanga Estate	Randai Village, Marau District, Ketapang Regency, Kalimantan Barat Province, Indonesia	-2.1396	110.5079	2,618.10	Not Certified	-	2026	RaCP in progress
Kenanga Mill	Indonesia	Delima Estate	Marau District, Ketapang Regency, Kalimantan Barat Province, Indonesia	-2.1231	110.5572	1,857.49	Not Certified	-	2024	RaCP in progress
Kenanga Mill	Indonesia	Kencana Kemitraan	Marau District, Ketapang Regency, Kalimantan Barat Province, Indonesia	-2.0833	110.5835	1,108.22	Not Certified	-	2026	RaCP in progress
Kenanga Mill	Indonesia	Kenanga Kemitraan	Marau District, Ketapang Regency, Kalimantan Barat Province, Indonesia	-2.0896	110.5516	439.00	Not Certified	-	2026	RaCP in progress
Kenari Mill	Indonesia	Kenari Mill	Pangkalan Baru Village, Tribun Jaya Sub District, Ketapang Regency, Kalimantan Barat Province, Indonesia	-2.1655	110.9210	-	Not Certified	-	2026	RaCP in progress
Kenari Mill	Indonesia	Gaharu Estate	Periangan Village, Jelai Hulu District, Ketapang Regency, Kalimantan Barat Province, Indonesia	-2.1000	110.8647	1,885.97	Not Certified	-	2026	RaCP in progress
Kenari Mill	Indonesia	Kenari Estate	Kenari Sub District District, Ketapang Regency, Kalimantan Barat Province, Indonesia	-2.1708	110.9236	2649.75	Not Certified	-	2026	RaCP in progress
Kenari Mill	Indonesia	Gaharu Kemitraan	Jelai Hulu District, Ketapang Regency, Kalimantan Barat Province, Indonesia	-2.1119	110.9264	557.47	Not Certified	-	2027	RaCP in progress

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Kenari Mill	Indonesia	Kenari Kemitraan	Ketapang Regency, Kalimantan Barat Province, Indonesia	-2.2064	110.8981	336.31	Not Certified	-	2027	RaCP in progress
Kijang Mill	Indonesia	Kijang Mill	Sekijang Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.8614	101.0450	-	Certified	2012	-	
Kijang Mill	Indonesia	Kijang Mas Estate	Sekijang Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.8447	101.0494	2,369.39	Certified	2012	-	
Kijang Mill	Indonesia	Kijang Kencana (plasma)	Sekijang Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.8547	101.0911	8,147.79	Certified	2012	-	
Kijang Mill	Indonesia	Kijang Mas Estate (Non Certified)	Sekijang Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.8447	101.0494	56.00	Not Certified	-	2025	Land Title in progress,
Kuayan Mill	Indonesia	Kuayan Mill	Keminting Village, Bukit Sentuhai Sub District, Kota Waringin Timur District, Kalimantan Tengah Province, Indonesia	-1.9712	112.3698	-	Not Certified	-	2027	Land Title in progress, RaCP in progress
Kuayan Mill	Indonesia	Bukit Santuhai Estate	Tumbang Keminting Village, Bukit Sentuhai Sub District, Kota Waringin Timur District, Kalimantan Tengah Province, Indonesia	-1.9490	112.3935	3,638.97	Not Certified	-	2027	Land Title in progress, RaCP in progress
Kuayan Mill	Indonesia	Seranau Estate	Tumbang Sapiri Village, Mentaya Hulu Sub District, Kota Waringin Timur District, Kalimantan Tengah Province, Indonesia	-2.0334	112.4052	3,655.08	Not Certified	-	2027	Land Title in progress, RaCP in progress
Kuayan Mill	Indonesia	Sapiri Estate	Tukang Langit Village, Mentaya Hulu Sub District, Kota Waringin Timur District, Kalimantan Tengah Province, Indonesia	-1.8724	112.5321	2,392.65	Not Certified	-	2027	Land Title in progress, RaCP in progress
Kuayan Mill	Indonesia	Tajur Beras Estate	Pemantang Village, Mentaya Hulu Sub District, Kota Waringin Timur District, Kalimantan Tengah Province, Indonesia	-2.0870	112.4630	3,660.80	Not Certified	-	2027	Land Title in progress,

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										RaCP in progress
Kuayan Mill	Indonesia	Bukit Dua Estate	Rantau Katang Village, Telaga Antang Sub District, Kota Waringin Timur District, Kalimantan Tengah Province, Indonesia	-1.7376	112.5294	1,804.58	Not Certified	-	2027	Land Title in progress, RaCP in progress
Kuayan Mill	Indonesia	Sapiri Plasma	Tukang Langit Village, Mentaya Hulu Sub District, Kota Waringin Timur District, Kalimantan Tengah Province, Indonesia	-1.9371	112.7821	434.93	Not Certified	-	2027	Land Title in progress, RaCP in progress
Kuayan Mill	Indonesia	Sungai Sambon Plasma	Mentaya Hulu Sub District, Kota Waringin Timur District, Kalimantan Tengah Province, Indonesia	-2.0724	112.4382	470.29	Not Certified	-	2027	Land Title in progress, RaCP in progress
Langga Payung Mill	Indonesia	Langga Payung Mill	Halongonan Sub District, Padang Lawas Utara District, Sumatera Utara Province, Indonesia	1.6775	99.8869	-	Certified	2012	-	
Langga Payung Mill	Indonesia	Langga Payung Estate	Halongonan Sub District, Padang Lawas Utara District, Sumatera Utara Province, Indonesia	1.7275	99.8436	5,308.53	Certified	2012	-	
Langga Payung Mill	Indonesia	Paya Baung Estate	Simangambat Sub District, Padang Lawas Utara District, Sumatera Utara Province, Indonesia	1.6275	99.9625	2,651.09	Certified	2012	-	
Langga Payung Mill	Indonesia	Paya Baung Estate (Non Certified)	Simangambat Sub District, Padang Lawas Utara District, Sumatera Utara Province, Indonesia	1.6275	99.9625	113.00	Not Certified	-	2027	Land Title in progress
Langga Payung Mill	Indonesia	Normark Estate	Kota Pinang Sub District, Padang Lawas Utara District, Sumatera Utara Province, Indonesia	1.8275	99.9711	2,195.10	Certified	2012	-	

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Langling Mill	Indonesia	Langling Mill	Langling Village,Bangko Sub-District,Merangin District, Jambi Province, Indonesia	2.1283	102.3753	-	Certified	2014	-	
Langling Mill	Indonesia	Bangko Estate	Langling Village,Bangko Sub-District,Merangin District, Jambi Province, Indonesia	2.1117	102.3661	955.36	Certified	2014	-	
Langling Mill	Indonesia	Batang Gading Estate	Bukit Kemang Village, Tanah Bumbu Sub District, Kab. Muara Bungo District,Jambi Province, Indonesia	-1.5503	101.8828	2,237.27	Not Certified	-	2025	RaCP in progress Land Title in progress
Langling Mill	Indonesia	Batang Gading KKPA	Bukit Kemang Village, Tanah Bumbu Sub District, Kab. Muara Bungo District,Jambi Province, Indonesia	-1.5510	101.8590	1,494.39	Not Certified	-	2026	RaCP in progress Land Title in progress
Leidong West Mill	Indonesia	Leidong West Mill	Terentang Village,Kelapa Sub District,Bangka Barat District,Bangka Belitung Province, Indonesia	1.9292	105.4764	-	Certified	2014	-	
Leidong West Mill	Indonesia	Leidong West Selatan Estate	Berang Village,Simpang Teritip Sub District,Bangka Barat District,Bangka Belitung Province, Indonesia	1.9958	105.4997	642.73	Certified	2014	-	
Leidong West Mill	Indonesia	Leidong West Utara Estate	Milsak, Tumbak Petar,Jebus & Ranggi Asam Village,Jebus Sub District,Bangka Barat District,Bangka Belitung Province, Indonesia	1.7625	105.4981	746.52	Certified	2014	-	
Leidong West Mill	Indonesia	Bukit Intan Estate	Terentang,Kacung Village,Kelapa Sub District,Bangka Barat District,Bangka Belitung Province, Indonesia	1.8958	105.5097	5,055.02	Certified	2014	-	
Leidong West Mill	Indonesia	Bukit Mas Estate	Ibul Village,Kelapa Sub District,Bangka Barat District,Bangka Belitung Province, Indonesia	1.9292	105.4681	3,183.50	Certified	2014	-	

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Libo Mill	Indonesia	Libo Mill	Samsam Village,Kandis Sub District,Siak District, Riau Province, Indonesia	0.9447	101.2061	-	Certified	2013	-	
Libo Mill	Indonesia	Libo Estate	Samsam Village,Kandis Sub District,Siak District, Riau Province, Indonesia	0.9447	101.2061	4,871.77	Certified	2013	-	
Libo Mill	Indonesia	Nenggala Estate	Samsam Village,Kandis Sub District,Siak District, Riau Province, Indonesia	0.8947	101.2342	2,203.84	Certified	2013	-	
Libo Mill	Indonesia	Sungai Rokan Estate	Samsam Village,Kandis Sub District,Siak District, Riau Province, Indonesia	0.9114	101.2172	4,139.72	Certified	2013	-	
Libo Mill	Indonesia	Sungai Tapung (plasma)	Sukamaju & Kota Bangun Village,Tapung Hilir Sub District,Kampar District, Riau Province, Indonesia	0.7781	101.2458	5,585.00	Certified	2013	-	
Muara Kandis Mill	Indonesia	Muara Kandis Mill	Lubuk Pandan Village, Muara Lakitan Sub District, Karya Sakti Village, Muara Kelingi Sub-District,Musi Rawas District, Sumatera Selatan Province, Indonesia	2.9453	103.1708	-	Certified	2015	-	
Muara Kandis Mill	Indonesia	Muara Kandis Estate	Lubuk Pandan Village, Muara Lakitan Sub District, Muara Kelingi Sub-District,Musi Rawas District, Sumatera Selatan Province, Indonesia	2.9286	103.1772	6,635.44	Certified	2015	-	
Muara Kandis Mill	Indonesia	Muara Tawas Estate	Karya Mukti Village, Lubuk Tua Village, Muara Kelingi Sub-District, Muara Megang Village, Megang Sakti Sub-District,Musi Rawas District, Sumatera Selatan Province, Indonesia	2.9953	103.1186	4,322.84	Certified	2015	-	
Muara Kandis Mill	Indonesia	Muara Kandis Estate (Non Certified)	Lubuk Pandan Village, Muara Lakitan Sub District, Muara Kelingi Sub-District,Musi Rawas District, Sumatera Selatan Province, Indonesia	2.9286	103.1772	421.59	Not Certified	-	2025	Land Title in progress,
Muara Kandis Mill	Indonesia	Muara Tawas Estate	Karya Mukti Village, Lubuk Tua Village, Muara Kelingi Sub-District, Muara Megang	2.9953	103.1186	55.60	Not Certified	-	2025	Land Title in progress,

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			Village, Megang Sakti Sub-District,Musi Rawas District, Sumatera Selatan Province, Indonesia							
Muara Kandis Mill	Indonesia	Pendawa Plasma	Lubuk Pandan Village, Muara Lakitan Sub District, Muara Kelingi Sub-District,Musi Rawas District, Sumatera Selatan Province, Indonesia	-2.9021	103.2113	1,795.50	Not Certified	-	2026	RaCP in progress
Muara Wahau Mill	Indonesia	Muara Wahau Mill	Sukamaju Village,Kongbeng Sub District,Kutai Timur District,Kalimantan Timur Province, Indonesia	1.1325	117.0065	-	Certified	2014	-	
Muara Wahau Mill	Indonesia	Muara Wahau Estate	Makmur Jaya Village,Kongbeng Sub District,Kutai Timur District,Kalimantan Timur Province, Indonesia	1.1658	117.0065	3,603.12	Certified	2014	-	
Muara Wahau Mill	Indonesia	Gunung Kombeng Estate	Sukamaju Village,Kongbeng Sub District,Kutai Timur District,Kalimantan Timur Province, Indonesia	1.1325	117.0203	3,274.42	Certified	2014	-	
Muara Wahau Mill	Indonesia	Gunung Kombeng KKPA	Kongbeng Sub District,Kutai Timur District,Kalimantan Timur Province, Indonesia	1.0992	117.0117	2,214.00	Not Certified	-	2026	Land Title in progress, RaCP in progress
Nagasakti Mill	Indonesia	Nagasakti Mill	Sekijang Village,Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.7947	101.0503	-	Certified	2012	-	
Nagasakti Mill	Indonesia	Nagamas Estate	Sekijang Village,Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.7947	101.0464	5,042.58	Certified	2012	-	
Nagasakti Mill	Indonesia	Nagasakti Estate	Sekijang Village,Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.8114	101.0875	5,167.22	Certified	2012	-	
Nagasakti Mill	Indonesia	Ramabakti Estate	Beringin Lestari Village,Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.8614	101.1722	2,903.79	Certified	2012	-	

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Nagasakti Mill	Indonesia	Nagamas Estate (Non Certified)	Sekijang Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.7947	101.0464	253.00	Not Certified	-	2025	Land Title in progress,
Nagasakti Mill	Indonesia	Nagasakti Estate	Sekijang Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.8114	101.0875	60.00	Not Certified	-	2025	Land Title in progress,
Padang Halaban Mill	Indonesia	Padang Halaban Mill	Aek Kuo Sub District, Labuhanbatu Utara District, Sumatera Utara Province, Indonesia	2.3442	99.8394	-	Certified	2011	-	
Padang Halaban Mill	Indonesia	Padang Halaban Estate	Merbau Sub District, Labuhanbatu Utara District, Sumatera Utara Province, Indonesia	2.3442	99.8394	7,464.92	Certified	2011	-	
Padang Halaban Mill	Indonesia	Pernantian Estate	Merbau Sub District, Labuhanbatu Utara District, Sumatera Utara Province, Indonesia	2.2608	99.7808	2,387.07	Certified	2011	-	
Padang Halaban Mill	Indonesia	Adipati Estate	Merbau Sub District, Labuhanbatu Utara District, Sumatera Utara Province, Indonesia	2.3108	99.9564	2,490.00	Certified	2011	-	
Padang Halaban Mill	Indonesia	Kanopan Ulu Estate	Kuala Hulu Sub District, Labuhanbatu Utara District, Sumatera Utara Province, Indonesia	2.5942	99.6161	4,845.85	Certified	2011	-	
Pangkalan Panji Mill	Indonesia	Pangkalan Panji Mill	Pangkalan Panji Village, Banyuasin III District, Banyuasin District, South Sumatera, Province Indonesia	2.9622	104.4664	-	Certified	2015	-	
Pangkalan Panji Mill	Indonesia	Sawit Mas Estate	Pangkalan Panji Village, Banyuasin III District, Banyuasin Regency, South Sumatera Province, Indonesia	2.9456	104.4643	3,753.00	Certified	2015	-	
Pangkalan Panji Mill	Indonesia	Sawit Mas Estate	Pangkalan Panji Village, Banyuasin III District, Banyuasin Regency, South Sumatera Province, Indonesia	2.9456	104.4643	2,291.00	Not Certified	-	2025	Land Title in progress,
Pekawai Mill	Indonesia	Pekawai Mill	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.5212	110.4589	-	Certified	2024	-	RaCP Process (initial certification 2023)

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Pekawai Mill	Indonesia	Kayung Estate (excluded from scope)	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.5452	110.4578	200.60	Not Certified	-	2027	Land Title in progress
Pekawai Mill	Indonesia	Kayung Estate (excluded from scope)	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.5452	110.4578	136.60	Not Certified	-	2027	RaCP Process
Pekawai Mill	Indonesia	Pekawai Estate (excluded from scope)	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.5215	110.4617	58.30	Not Certified	-	2027	Land Title in progress
Pekawai Mill	Indonesia	Pekawai Estate (excluded from scope)	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.5215	110.4617	494.37	Not Certified	-	2027	RaCP Process
Pekawai Mill	Indonesia	Sungai Kelik Estate (excluded from scope)	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.6174	110.4144	1,526.01	Not Certified	-	2027	Land Title in progress
Pekawai Mill	Indonesia	Sungai Kelik Estate (excluded from scope)	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.6174	110.4144	770.74	Not Certified	-	2027	RaCP Process
Pekawai Mill	Indonesia	Nanga Tayap Estate (excluded from scope)	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.5750	110.5309	438.96	Not Certified	-	2027	RaCP Process
Pekawai Mill	Indonesia	Kayung Estate (scope audit 2023)	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.5452	110.4578	2,449.75	Certified	2024	-	RaCP Process (initial certification 2023)
Pekawai Mill	Indonesia	Pekawai Estate (scope audit 2023)	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.5215	110.4617	3,035.71	Certified	2024	-	RaCP Process (initial

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										certification 2023)
Pekawai Mill	Indonesia	Sungai Kelik Estate (scope audit 2023)	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.6174	110.4144	5,118.09	Certified	2024	-	RaCP Process (initial certification 2023)
Pekawai Mill	Indonesia	Nanga Tayap Estate (scope audit 2023)	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.5750	110.5309	4,234.58	Certified	2024	-	RaCP Process (initial certification 2023)
Pekawai Mill	Indonesia	Kayung Kemitraan	Nanga Tayap Sub District, Ketapang District, Kaimantan Barat Province Indonesia	-1.5727	110.4223	2,650.57	Not Certified	-	2026	Land Title in progress & RaCP Process
Pelakar Mill	Indonesia	Pelakar Mill	Tanjung Village,Bathin VIII Sub-District,Pauh Sub District,Sarolangun District, Jambi Province, Indonesia	2.2117	102.6464	-	Certified	2020	-	
Pelakar Mill	Indonesia	Pelakar Estate	Tanjung Village,Bathin VIII Sub-District,Sarolangun District, Jambi Province, Indonesia	2.2117	102.6931	4,405.90	Certified	2020	-	
Pelakar Mill	Indonesia	Batang Merangin Estate	Kasang Melintang Village,Pauh Sub-District,Sarolangun District, Jambi Province, Indonesia	2.1117	102.3661	5,226.47	Certified	2020	-	
Pelakar Mill	Indonesia	Tiga Serumpun KKPA	Tanjung Village,Bathin VIII Sub-District,Sarolangun District, Jambi Province, Indonesia	2.1283	102.3761	2,787.83	Not Certified	-	2026	Land Title in progress & RaCP Process

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Perdana Mill	Indonesia	Perdana Mill	Rungau Raya Village,Danau Seluluk Sub District, Seruyan District,Kalimantan Tengah Province,Indonesia	-2.4225	112.3596	-	Not Certified	-	2027	Land Title in progress RaCP Process
Perdana Mill	Indonesia	Perdana Estate	Rungau Raya Village,Danau Seluluk Sub District, Seruyan District,Kalimantan Tengah Province,Indonesia	-2.4202	112.3645	4,009.91	Not Certified	-	2027	Land Title in progress RaCP Process
Perdana Mill	Indonesia	Lenggana Estate	Selunuk Village,Seruyan Raya Sub District, Seruyan District,Kalimantan Tengah Province,Indonesia	-2.4185	112.4174	2,308.02	Not Certified	-	2027	Land Title in progress RaCP Process
Perdana Mill	Indonesia	Semandau Estate	Rungau Raya Village,Danau Seluluk Sub District, Seruyan District,Kalimantan Tengah Province,Indonesia	-2.4317	112.3082	3,788.62	Not Certified	-	2027	Land Title in progress RaCP Process
Perdana Mill	Indonesia	Muara Dua Estate	Terawan Village,Seruyan Raya Sub District, Seruyan District,Kalimantan Tengah Province,Indonesia	-2.4526	112.3852	4,125.33	Not Certified	-	2027	Land Title in progress RaCP Process
Ramarama Mill	Indonesia	Ramarama Mill	Petapahan Village,Tapung Sub District, Kampar District, Riau Province, Indonesia	0.5614	101.0764	-	Certified	2012	-	
Ramarama Mill	Indonesia	Ramarama Estate	Petapahan Village,Tapung Sub District, Kampar District, Riau Province, Indonesia	0.5781	101.1139	4,091.94	Certified	2012	-	
Ramarama Mill	Indonesia	Amarta Jaya (plasma)	Petapahan Village,Tapung Sub District, Kampar District, Riau Province, Indonesia	0.5341	101.0798	4,426.00	Certified	2012	-	
Ramarama Mill	Indonesia	Ramarama Estate (Non Certified)	Petapahan Village,Tapung Sub District, Kampar District, Riau Province, Indonesia	0.5781	101.1139	319.00	Not Certified	-	2025	Land Title in progress,

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Ramarama Mill	Indonesia	Ramarama KKPA	Tapung Sub District,Kampar District, Riau Province, Indonesia	0.5600	100.9980	760.00	Not Certified	-	2026	Land Title in progress
Ramarama Mill	Indonesia	Berkat Ridho KKPA	Sekijang Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.8614	101.0450	796.74	Not Certified	-	2025	Land Title in progress
Ramarama Mill	Indonesia	Produsen Rama Sawit KKPA	Petapahan Village, Tapung Hilir Sub District, Kampar District, Riau Province, Indonesia	0.5781	101.1139	248.68	Not Certified	-	2025	Land Title in progress
Rantau Panjang Mill	Indonesia	Rantau Panjang Mill	Jak Luay Village, Muara Wahau Sub District, Kab. Kutai Timur District, Kalimantan Timur Province Indonesia	0.9733	116.8414	-	Certified	2023	-	
Rantau Panjang Mill	Indonesia	Rantau Panjang Estate (scope audit 2023)	Rantau Panjang Village, Telen Sub District, Kab. Kutai Timur District, Kalimantan Timur Province Indonesia	0.9733	116.8414	4,573.54	Certified	2023	-	
Rantau Panjang Mill	Indonesia	Rantau Panjang KKPA	Rantau Panjang Village, Telen Sub District, Kab. Kutai Timur District, Kalimantan Timur Province Indonesia	0.9726	116.8412	981.76	Not Certified	-	2026	RaCP Process Land Title in progress
Rantau Panjang Mill	Indonesia	Rantau Panjang Estate (excluded from scope)	Rantau Panjang Village, Telen Sub District, Kab. Kutai Timur District, Kalimantan Timur Province Indonesia	0.9733	116.8414	1,059.98	Not Certified	-	2027	Land Title in progress
Sako Mill	Indonesia	Sako Mill	Suka Mandang Village, Seruyan Tengah Sub District, Seruyan District, Kalimantan Tengah Province, Indonesia	-2.0356	112.2387	-	Not Certified	-	2027	RaCP Process Land Title in progress
Sako Mill	Indonesia	Mentaya Estate	Ayawan Village, Seruyan Tengah Sub District, Seruyan District, Kalimantan Tengah Province, Indonesia	-2.0149	112.2989	3,342.05	Not Certified	-	2027	RaCP Process Land Title in progress

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Sako Mill	Indonesia	Kuayan Estate	Keminting Village,Bukit Sentuhai Sub District, Kota Waringin Timur District, Kalimantan Tengah Province,Indonesia	-1.9751	112.3566	3,519.82	Not Certified	-	2027	RaCP Process Land Title in progress
Sako Mill	Indonesia	Sungai Nusa Estate	Gantung Pengayuh Village,Seruyan Tengah Sub District, Seruyan District,Kalimantan Tengah Province,Indonesia	-2.0960	112.2343	3,230.68	Not Certified	-	2027	RaCP Process Land Title in progress
Sako Mill	Indonesia	Sungai Ayawan Estate	Suka Mandang Village,Seruyan Tengah Sub District, Seruyan District,Kalimantan Tengah Province,Indonesia	-2.0744	112.2426	3,741.59	Not Certified	-	2027	RaCP Process Land Title in progress
Sako Mill	Indonesia	Sako Plasma	Seruyan Tengah Sub District, Seruyan District,Kalimantan Tengah Province,Indonesia	-2.2470	112.1931	1,014.42	Not Certified	-	2027	RaCP Process Land Title in progress
Samsam Mill	Indonesia	Samsam Mill	Bekalar Village,Kandis Sub District,Siak District, Riau Province, Indonesia	0.9614	101.3000	-	Certified	2013	-	
Samsam Mill	Indonesia	Samsam Estate	Bekalar Village,Kandis Sub District,Siak District, Riau Province, Indonesia	0.9614	101.3000	2,812.13	Certified	2013	-	
Samsam Mill	Indonesia	Kandista Estate	Belutu Village,Kandis Sub District,Siak District, Riau Province, Indonesia	0.9447	101.3514	3,562.64	Certified	2013	-	
Samsam Mill	Indonesia	Palapa Estate	Bekalar Village,Kandis Sub District,Siak District, Riau Province, Indonesia	0.9614	101.2808	3,209.80	Certified	2013	-	
Samsam Mill	Indonesia	Samsam Estate (Non Certified)	Bekalar Village,Kandis Sub District,Siak District, Riau Province, Indonesia	0.9614	101.3000	29.16	Not Certified	-	2025	Land Title in progress,
Samsam Mill	Indonesia	Kandista Estate (Non Certified)	Belutu Village,Kandis Sub District,Siak District, Riau Province, Indonesia	0.9447	101.3514	181.00	Not Certified		2025	Land Title in progress,

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Samsam Mill	Indonesia	Sungai Rokan Estate (Non Certified)	Samsam Village,Kandis Sub District, Siak District, Riau Province, Indonesia	0.9114	101.2172	103.00	Not Certified		2025	Land Title in progress,
Samsam Mill	Indonesia	Nenggala Estate (Non Certified)	Samsam Village,Kandis Sub District, Siak District, Riau Province, Indonesia	0.8947	101.2342	422.00	Not Certified		2025	Land Title in progress,
Sawita Mill	Indonesia	Sawita Mill	Rantau Buda Village, Sungai Durian Sub District, Kotabaru District, Kalimantan Selatan Province Indonesia	-2.5477	116.1401	-	Certified	2024	-	RaCP Process (initial certification 2023)
Sawita Mill	Indonesia	Sawita Estate	Rantau Buda Village, Sungai Durian Sub District, Kotabaru District, Kalimantan Selatan Province Indonesia	-2.5516	116.1416	3,440.14	Certified	2024	-	RaCP Process (initial certification 2023)
Sawita Mill	Indonesia	Sawita Estate (excluded from scope)	Rantau Buda Village, Sungai Durian Sub District, Kotabaru District, Kalimantan Selatan Province Indonesia	-2.5516	116.1416	443.45	Not Certified	-	2027	RaCP Process
Sawita Mill	Indonesia	Pamukan Estate	Manunggul Baru Village, Sungai Durian Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia	-2.5533	116.2249	3,055.15	Certified	2024	-	RaCP Process (initial certification 2023)
Sawita Mill	Indonesia	Pamukan Estate (excluded from scope)	Manunggul Baru Village, Sungai Durian Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia	-2.5533	116.2249	1,941.13	Not Certified	-	2027	RaCP Process
Sawita Mill	Indonesia	Sawita Kkpa	Sungai Durian Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia	-1.5503	101.8828	1,154.47	Not Certified	-	2025	RaCP Process Land Title in progress

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Semilar Mill	Indonesia	Semilar Mill	Rungau Raya Village, Danau Selunuk District, Seruyan District, Kalimantan Tengah Province, Indonesia	2.2483	112.3406	-	Certified	2013	-	
Semilar Mill	Indonesia	Semilar Estate	Rungau Raya Village, Danau Selunuk District, Seruyan District, Kalimantan Tengah Province, Indonesia	2.2517	112.3497	4,288.63	Certified	2013	-	
Semilar Mill	Indonesia	Sei Rindu Estate	Pantap Village, Mentaya Hulu District, Kotawaringin Timur District, Kalimantan Tengah Province, Indonesia	2.2536	112.4081	3,990.60	Certified	2013	-	
Semilar Mill	Indonesia	Mandang Estate	Rungau Raya Village, Danau Selunuk District, Seruyan District, Kalimantan Tengah Province, Indonesia	2.2744	112.3381	5,170.35	Certified	2013	-	
Semilar Mill	Indonesia	Puri Estate	Biru Maju Village, Telawang District, Kotawaringin Timur District, Kalimantan Tengah Province, Indonesia	2.3061	112.4203	3,638.42	Certified	2013	-	
Semilar Mill	Indonesia	Sei Rindu Estate (Non Certified)	Pantap Village, Mentaya Hulu District, Kotawaringin Timur District, Kalimantan Tengah Province, Indonesia	2.2536	112.4081	203.92	Not Certified	-	2026	Land Title in progress,
Sungai Air Jernih Mill	Indonesia	Sungai Air Jernih Mill	Pauh Village, Pauh Sub District, Sarolangun District, Jambi Province, Indonesia	-2.0853	102.4697	-	Not Certified		2025	RaCP in progress
Sungai Air Jernih Mill	Indonesia	Sungai Mentawak Kkpa	Baru Village, Air Hitam Sub District, Sarolangun District, Jambi Province, Indonesia	-2.1070	102.7030	924.87	Not Certified	-	2026	RaCP Process Land Title in progress
Sungai Air Jernih Mill	Indonesia	Sungai Air Jernih Estate	Pauh Village, Pauh Sub District, Sarolangun District, Jambi Province, Indonesia	-2.0844	102.8033	2,980.38	Not Certified	-	2025	RaCP in progress

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Sungai Air Jernih Mill	Indonesia	Sungai Mentawak Estate	Baru Village, Air Hitam Sub District, Sarolangun District, Jambi Province, Indonesia	-2.0603	102.7106	2,801.36	Not Certified	-	2025	RaCP in progress
Sungai Air Jernih Mill	Indonesia	Sungai Merak Estate	Wentawak Baru Village, Air Hitam District, Sarolangun Regency, Jambi Province, Indonesia	-2.0194	102.6364	4,566.80	Not Certified	-	2025	RaCP in progress
Sungai Bengkal Mill	Indonesia	Sungai Bengkal Mill	Betung Bedarah Barat Village, Tebo Ilir Sub District, Tebo District, Jambi Province, Indonesia	1.6117	102.6100	-	Certified	2015	-	
Sungai Bengkal Mill	Indonesia	Sungai Bengkal Estate	Betung Bedarah Barah Village, Tebo Ilir Sub District, Rantau Api, Penapalan Village, Tanah Ilir Sub District, Sungai Keruh Village, Tebo Tengah Sub District, Tebo District, Jambi Province, Indonesia	1.5950	102.6100	2,364.49	Certified	2015	-	
Sungai Bengkal Mill	Indonesia	Muara Kilis Estate	Muara Kilis Village, Tebo Ilir Sub District, Kandang, Pelayangan and Sungai Keruh Village, Tebo Tengah Sub District, Tebo District, Jambi Province, Indonesia	1.4450	102.5686	1,460.54	Certified	2015	-	
Sungai Bengkal Mill	Indonesia	Sungai Bengkal KKPA	Betung Bedarah Barah Village, Tebo Ilir Sub District, Rantau Api, Penapalan Village, Tanah Ilir Sub District, Sungai Keruh Village, Tebo Tengah Sub District, Tebo District, Jambi Province, Indonesia	1.5950	102.6100	1,062.58	Certified	2015	-	
Sungai Bengkal Mill	Indonesia	Muara Kilis KKPA	Muara Kilis Village, Tebo Ilir Sub District, Kandang, Pelayangan and Sungai Keruh Village, Tebo Tengah Sub District, Tebo District, Jambi Province, Indonesia	2.2117	102.6422	938.77	Not Certified	-	2026	RaCP Process Land Title in progress

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Sungai Buaya Mill	Indonesia	Sungai Buaya Mill	Talang Batu Village, Mesuji Timur Sub District, Mesuji District, Lampung Province, Indonesia	4.1458	105.4386	-	Certified	2014	-	
Sungai Buaya Mill	Indonesia	Sungai Buaya Estate	Talang Batu Village, Mesuji Timur Sub District, Mesuji District, Lampung Province, Indonesia	4.1792	105.4358	5,114.39	Certified	2014	-	
Sungai Buaya Mill	Indonesia	Mesuji (plasma)	Brabasan Village, Tanjung Raya Sub District, Mesuji District, Lampung Province, Indonesia	3.9958	105.3472	5,194.76	Certified	2014	-	
Sungai Buaya Mill	Indonesia	Gedung Aji Lama (plasma)	Panduan Rajawali Village, Meraksa Aji Sub District, Tulang Bawang District, Lampung Province, Indonesia	4.3125	105.4317	5,009.95	Certified	2014	-	
Sungai Buaya Mill	Indonesia	Sungai Buaya Estate (Non Certified)	Talang Batu Village, Mesuji Timur Sub District, Mesuji District, Lampung Province, Indonesia	4.1792	105.4358	99.89	Not Certified		2025	RaCP Process (Disclosure)
Sungai Kedang Mill	Indonesia	Sungai Kedang Mill	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.6587	115.4964	-	Not Certified	-	2025	RaCP Process
Sungai Kedang Mill	Indonesia	Sungai Tohan Plasma	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.6267	115.5141	1,773.36	Not Certified		2026	RaCP Process
Sungai Kedang Mill	Indonesia	Sungai Kedang Estate	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.6843	115.5019	2,803.05	Not Certified	-	2025	RaCP Process
Sungai Kedang Mill	Indonesia	Sungai Tohan Estate	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.6267	115.5141	3,593.55	Not Certified	-	2025	RaCP Process
Sungai Kedang Mill	Indonesia	Kedang Pahu Estate	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.6679	115.4458	2,439.58	Not Certified	-	2025	RaCP Process

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Sungai Kedang Mill	Indonesia	Sungai Pahu Estate	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.6141	115.4520	2,782.66	Not Certified	-	2025	RaCP Process
Sungai Kedang Mill	Indonesia	Sungai Pahu Plasma	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.6679	115.4458	567.56	Not Certified	-	2026	RaCP Process
Sungai Kikim Mill	Indonesia	Sungai Kikim Mill	Sungai Laru Village, Kikim Tengah Sub District, Lahat District, Sumatera Selatan Province, Indonesia	-3.6343	103.2197	-	Certified	2024	-	RaCP Process (initial certification 2023)
Sungai Kikim Mill	Indonesia	Sungai Kikim Estate (excluded from scope)	Sungai Laru Village, Kikim Tengah Sub District, Lahat District, Sumatera Selatan Province, Indonesia	-3.6293	103.2387	171.23	Not Certified	-	2027	Land Title in progress
Sungai Kikim Mill	Indonesia	Sungai Pangi Estate (excluded from scope)	Ulak Bandung Village, Kikim Barat Sub District, Lahat District, Sumatera Selatan Province, Indonesia	-3.5507	103.1897	74.93	Not Certified	-	2027	Land Title in progress
Sungai Kikim Mill	Indonesia	Sungai Musi Estate (excluded from scope)	Gunung Kembang Lama Village, BTS Ulu Sub District, Musi Waras District, Sumatera Selatan Province, Indonesia	-3.5018	103.2300	131.54	Not Certified	-	2027	Land Title in progress
Sungai Kikim Mill	Indonesia	Sungai Musi Estate (excluded from scope)	Gunung Kembang Lama Village, BTS Ulu Sub District, Musi Waras District, Sumatera Selatan Province, Indonesia	-3.5018	103.2300	63.23	Not Certified	-	2027	RaCP in progress
Sungai Kikim Mill	Indonesia	Sungai Saling Estate (excluded from scope)	Sungai Laru Village, Kikim Tengah Sub District, Lahat District, Sumatera Selatan Province, Indonesia	-3.6249	103.2398	555.55	Not Certified	-	2027	Land Title in progress
Sungai Kikim Mill	Indonesia	Sungai Kikim Estate	Sungai Laru Village, Kikim Tengah Sub District, Lahat District, Sumatera Selatan Province, Indonesia	-3.6293	103.2387	1,845.29	Not Certified	-	2023	

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Sungai Kikim Mill	Indonesia	Sungai Enim Estate	Arahan Village, Merapi Timur Sub District, Lahat District, Sumatera Selatan Province, Indonesia	-3.6300	103.6489	1,882.41	Not Certified	-	2025	RaCP in progress
Sungai Kikim Mill	Indonesia	Sungai Lematang Estate	Arahan Village, Merapi Timur Sub District, Lahat District, Sumatera Selatan Province, Indonesia	-3.6300	103.6489	2,437.39	Not Certified	-	2025	RaCP in progress
Sungai Kikim Mill	Indonesia	Sungai Bungur Estate	Patikal Lama Village, Kikim Timur District, Lahat Regency, Sumatera Selatan Province, Indonesia	-3.6581	103.4236	3,080.97	Not Certified	-	2025	RaCP in progress
Sungai Kikim Mill	Indonesia	Sungai Lingsing Estate	Tanjung Lontar Village, Merapi Timur Sub District, Lahat District, Sumatera Selatan Province, Indonesia	-3.6359	103.3057	1,032.87	Not Certified	-	2025	RaCP in progress
Sungai Kikim Mill	Indonesia	Sungai Kikim Estate (scope audit 2023)	Sungai Laru Village, Kikim Tengah Sub District, Lahat District, Sumatera Selatan Province, Indonesia	-3.6293	103.2387	1,957.64	Certified	2024	-	RaCP Process (initial certification 2023)
Sungai Kikim Mill	Indonesia	Sungai Pangi Estate (scope audit 2023)	Ulak Bandung Village, Kikim Barat Sub District, Lahat District, Sumatera Selatan Province, Indonesia	-3.5507	103.1897	4,040.47	Certified	2024	-	RaCP Process (initial certification 2023)
Sungai Kikim Mill	Indonesia	Sungai Musi Estate (scope audit 2023)	Gunung Kembang Lama Village, BTS Ulu Sub District, Musi Waras District, Sumatera Selatan Province, Indonesia	-3.5018	103.2300	3,065.37	Certified	2024	-	RaCP Process (initial certification 2023)
Sungai Kikim Mill	Indonesia	Sungai Saling Estate (scope audit 2023)	Sungai Laru Village, Kikim Tengah Sub District, Lahat District, Sumatera Selatan Province, Indonesia	-3.6249	103.2398	2,569.20	Certified	2024	-	RaCP Process (initial

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				Latitude	Longitude					
										certification 2023)
Sungai Kupang Mill	Indonesia	Sungai Kupang Mill	Sungai Kupang Village,Kelumpang Hulu Sub District,Kotabaru District,Kalimantan Selatan Province, Indonesia	3.0822	116.0142	-	Certified	2020	-	
Sungai Kupang Mill	Indonesia	Sungai Kupang Estate	Sangking Baru Village,Kelumpang Selatan Sub District,Kotabaru District,Kalimantan Selatan Province, Indonesia	3.0656	116.1181	5,196.11	Certified	2020	-	
Sungai Kupang Mill	Indonesia	Sungai Panci Estate	Kelumpang Hilir Sub District,Kotabaru District,Kalimantan Selatan Province, Indonesia	3.1822	116.0256	4,077.40	Certified	2012	-	
Sungai Kupang Mill	Indonesia	Sungai Panci (plasma)	Kelumpang Hilir Sub District,Kotabaru District,Kalimantan Selatan Province, Indonesia	3.1819	115.9986	3,822.17	Certified	2012	-	
Sungai Kupang Mill	Indonesia	Sungai Manunggul Estate	Sang Sang Village, Kelmpang Hilir District, Kota Baru Regency, Kalimantan Selatan Province, Indonesia	-2.7797	116.1733	1,055.17	Not Certified	-	2027	Land Title in progress RaCP in progress
Sungai Kupang Mill	Indonesia	Sungai Kupang KKPA	Telagasari Village, Kelmpang Hilir District, Kota Baru Regency, Kalimantan Selatan Province, Indonesia	-3.1129	116.1855	3,858.70	Not Certified	-	2025	Land Title in progress RaCP in progress
Sungai Magalau Mill	Indonesia	Sungai Magalau Mill	Sangsang Village,Kelumpang Tengah Sub District, Kotabaru District,Kalimantan Selatan Province, Indonesia	-2.7866	116.1707	-	Not Certified	-	2026	RaCP in progress
Sungai Magalau Mill	Indonesia	Senakin Estate	Sangsang Village,Sampanahan Sub District, Kotabaru District,Kalimantan Selatan Province, Indonesia	-2.8081	116.1867	2,930.77	Not Certified	-	2026	RaCP in progress

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				Latitude	Longitude					
Sungai Magalau Mill	Indonesia	Sungai Magalau Estate	Sukamaju Village,Kelumpang Tengah Sub District, Kotabaru District,Kalimantan Selatan Province, Indonesia	-2.6658	116.1611	1,481.21	Not Certified	-	2026	RaCP in progress
Sungai Merah Mill	Indonesia	Sungai Merah Mill	Sidomukti Village,Gedung Aji Baru Sub District,Tulang Bawang District, Lampung Province, Indonesia	4.2458	105.5889	-	Certified	2014	-	
Sungai Merah Mill	Indonesia	Sungai Merah Estate	Sidang Gunung Tiga Village,Rawajitu Utara Sub District,Mesuji District,Lampung Province, Indonesia	4.2292	105.6347	4,046.01	Certified	2014	-	
Sungai Merah Mill	Indonesia	Gedung Aji Baru (plasma)	Sidoarjo Village,Penawartama Sub District,Tulang Bawang District,Lampung Province, Indonesia	4.1792	105.4400	4,505.75	Certified	2014	-	
Sungai Merah Mill	Indonesia	Sungai Merah Estate (Non Certified)	Sidang Gunung Tiga Village,Rawajitu Utara Sub District,Mesuji District,Lampung Province, Indonesia	4.2292	105.6347	241.54	Not Certified	-	2025	RaCP Process (Disclosure)
Sungai Perak Mill	Indonesia	Sungai Perak Mill	Besiq,Bermai,Muara Niliq,Mantar,Muara Begai Village,Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.6619	115.5892	-	Not Certified	-	2025	RaCP in progress
Sungai Perak Mill	Indonesia	Sungai Perak Estate	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.6820	115.6030	2,803.48	Not Certified	-	2025	RaCP in progress
Sungai Perak Mill	Indonesia	Sungai Basung Estate	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.6421	115.6085	2,809.46	Not Certified	-	2025	RaCP in progress
Sungai Perak Mill	Indonesia	Sungai Pikan Estate	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.5957	115.6298	2,347.96	Not Certified	-	2025	RaCP in progress

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				Latitude	Longitude					
Sungai Perak Mill	Indonesia	Sungai Pilos Estate	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.6776	115.5297	3,3354.73	Not Certified	-	2025	RaCP in progress
Sungai Perak Mill	Indonesia	Sungai Pikan Plasma	Damai & Muara Lawa Sub District, Kutai Barat District, Kalimantan Timur Province, Indonesia	-0.5957	115.6298	2,266.34	Not Certified	-	2026	RaCP in progress
Sungai Rungau Mill	Indonesia	Sungai Rungau Mill	Rungau Raya Village, Danau Selunuk District, Seruyan District, Kalimantan Tengah Province, Indonesia	2.3206	112.3339	-	Certified	2013	-	
Sungai Rungau Mill	Indonesia	Sungai Rungau Estate	Rungau Raya Village, Danau Selunuk District, Seruyan District, Kalimantan Tengah Province, Indonesia	2.3286	112.3161	3,073.15	Certified	2013	-	
Sungai Rungau Mill	Indonesia	Sungai Seruyan Estate	Rungau Raya Village, Danau Selunuk District, Seruyan District, Kalimantan Tengah Province, Indonesia	2.3089	112.2578	4,870.84	Certified	2013	-	
Sungai Rungau Mill	Indonesia	Terawan Estate	Selunuk Raya Village, Danau Selunuk District, Seruyan District, Kalimantan Tengah Province, Indonesia	2.3453	112.3786	4,481.87	Certified	2013	-	
Sungai Rungau Mill	Indonesia	Tangar Estate	Rungau Raya Village, Danau Selunuk District, Seruyan District, Kalimantan Tengah Province, Indonesia	2.2292	112.2928	4,445.15	Certified	2013	-	
Sungai Rungau Mill	Indonesia	Bukit Tiga Estate	Rungau Raya Village, Danau Selunuk District, Seruyan District, Kalimantan Tengah Province, Indonesia	2.1864	112.3222	3,281.78	Certified	2013	-	
Tanah Laut Mill	Indonesia	Tanah Laut Mill	Kintap Sub District, Tanah Laut District, Kalimantan Selatan Province, Indonesia	3.8153	115.2831	-	Certified	2012	-	
Tanah Laut Mill	Indonesia	Tanah Laut Estate	Sungai Cuka, Sumber Jaya, Bukit Mulya Pasir Putih, Kintap Kecil Village, Kintap Sub District, Tanah Laut District, Kalimantan Selatan Province, Indonesia	3.8153	115.2953	3,112.77	Certified	2012	-	

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Location Address	GPS Coordinates (in decimal degree)		Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
				Latitude	Longitude					
Tanah Laut Mill	Indonesia	Kintapura Estate	Kintapura, Salaman Village, Kintap Sub District, Tanah Laut District, Kalimantan Selatan Province, Indonesia	3.8319	115.1400	1,443.50	Certified	2012	-	
Tanah Laut Mill	Indonesia	Tanah Laut Estate (Non Certified)	Sungai Cuka, Sumber Jaya, Bukit Mulya Pasir Putih, Kintap Kecil Village, Kintap Sub District, Tanah Laut District, Kalimantan Selatan Province, Indonesia	3.8153	115.2953	395.88	Not Certified	-	2027	Land Title in progress
Tanah Laut Mill	Indonesia	Kintapura Estate (Non Certified)	Kintapura, Salaman Village, Kintap Sub District, Tanah Laut District, Kalimantan Selatan Province, Indonesia	3.8319	115.1400	636.33	Not Certified	-	2027	Land Title in progress
Tangar Mill	Indonesia	Tangar Mill	Rungau Raya Village, Danau Seluluk Sub District, Seruyan District, Kalimantan Tengah Province, Indonesia	-2.2438	112.2981	-	Not Certified	-	2027	RaCP in progress Land Title in progress
Tangar Mill	Indonesia	Sulin Estate	Wanatirta Village, Batu Ampar Sub District, Seruyan District, Kalimantan Tengah Province, Indonesia	-2.2238	112.2625	4,163.59	Not Certified	-	2027	RaCP in progress Land Title in progress
Tangar Mill	Indonesia	Nahiyang Estate	Sandul Village, Batu Ampar Sub District, Seruyan District, Kalimantan Tengah Province, Indonesia	-2.2469	112.1932	3,740.09	Not Certified	-	2027	RaCP in progress Land Title in progress
Tangar Mill	Indonesia	Katayang Estate	Sahabu Village, Batu Ampar Sub District, Seruyan District, Kalimantan Tengah Province, Indonesia	-2.1285	112.2342	3,453.87	Not Certified	-	2027	RaCP in progress Land Title in progress
Tangar Mill	Indonesia	Sulin Plasma	Batu Ampar Sub District, Seruyan District, Kalimantan Tengah Province, Indonesia	-2.2470	112.1931	2,101.55	Not Certified	-	2027	RaCP in progress Land Title in progress

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				Latitude	Longitude					
Tanjung Kembiri Mill	Indonesia	Tanjung Kembiri Mill	Kembiri Village, Membalong Sub District, Belitung District, Bang Belitung Province, Indonesia	3.0464	107.7717	-	Certified	2014	-	
Tanjung Kembiri Mill	Indonesia	Tanjung Kembiri Estate	Kembiri Village, Membalong Sub District, Belitung District, Bang Belitung Province, Indonesia	3.0297	107.7689	6,089.30	Certified	2014	-	
Tanjung Kembiri Mill	Indonesia	Tanjung Rusa Estate	Kembiri Village, Membalong Sub District, Belitung District, Bang Belitung Province, Indonesia	3.0631	107.7542	5,251.28	Certified	2014	-	
Tanjung Kembiri Mill	Indonesia	Tanjung Rusa Plasma,	Kembiri Village, Membalong Sub District, Belitung District, Bang Belitung Province, Indonesia	-3.0970	107.7630	496.99	Not Certified	-	2026	RaCP in progress Land Title in progress
Tanjung Kembiri Mill	Indonesia	Tanjung Rusa Estate (Non Certified)	Kembiri Village, Membalong Sub District, Belitung District, Bang Belitung Province, Indonesia	3.0631	107.7542	5,251.28	Not Certified	-	2026	Land Title in progress,
Tanjung Kembiri Mill	Indonesia	Tanjung Sawit Estate	Perpat Village, Membalong District, Belitung Regency, Bangka Belitung Province, Indonesia	-3.0783	107.6437	2,633.80	Not Certified	-	2026	RaCP in progress Land Title in progress HCV in progress
Ujung Tanjung Mill	Indonesia	Ujung Tanjung Mill	Jambai Makmur Village, Kandis Sub District, Siak District, Riau Province, Indonesia	0.9947	101.2975	-	Certified	2013	-	
Ujung Tanjung Mill	Indonesia	Ujung Tanjung Estate	Jambai Makmur Village, Kandis Sub District, Siak District, Riau Province, Indonesia	0.9947	101.2650	3,253.00	Certified	2013	-	

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				Latitude	Longitude					
Ujung Tanjung Mill	Indonesia	Ujung Tanjung Estate (Non Certified)	Jambai Makmur Village, Kandis Sub District, Siak District, Riau Province, Indonesia	0.9947	101.2650	559.48	Not Certified	-	2025	Land Title in progress,
Ujung Tanjung Mill	Indonesia	Kandis Sejahtera KKPA	Pencing Bekulo Village, Kandis Sub District, Siak District, Riau Province, Indonesia	0.9817	101.1525	544.39	Not Certified	-	2025	Land Title in progress,
Ujung Tanjung Mill	Indonesia	Swadaya Mas Bersama KKPA	Libo Jaya Village, Kandis Sub District, Siak District, Riau Province, Indonesia	0.9602	101.3692	512.21	Not Certified	-	2025	Land Title in progress,

- Gunung Kongbeng Mill is excluded from time-bound plan due to operation discontinued.
- Sungai Merak Estate is excluded from time-bound plan due to merged to Sungai Merak Estate.

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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 (0) Critical; (0) Minor nonconformities and (1) OFI Opportunity For Improvement raised.

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 #	NIL	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:			

Opportunity for Improvements	
OFI #	Description
OFI 1	The training record for workers in PT. Ivo Mas Tunggal are available; company may consider to improve the consistency in updating training record for individual worker. (Indicator 3.7.2)

Positive Findings	
PF #	Description
PF 1	Certificate holder demonstrate commitment to transparent communication and consultation process.

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2023.01	Issued Date	25 August 2023
Due Date	24 November 2023	Closure Date	24 November 2023
Indicator & Category (Critical / Minor)	Certification System Clause 5.5.2 Time Bound Plan (Major)		
Statement of Nonconformity:	The Unit of Certification has not been able to show evidence that the Time Bound Plan for several uncertified units exceeding 30 June 2023 has been reported and has received approval from the RSPO.		
Requirement Reference:	Certification System Clause 5.5.2 Time Bound Plan		
Objective Evidence:	<ul style="list-style-type: none"> - RSPO Certification System Clause 5.5.2 (a) explains that all plantations and mills must be certified within five (5) years after obtaining RSPO membership. Every new acquisition must be followed by certification within three (3) years. Any exceptions outside this maximum period must be approved by the RSPO Secretariat. - The RSPO announcement on 11 January 2023 regarding the process flow for the time bound plan (TBP) Revision explained that: <ol style="list-style-type: none"> 1. Since the RSPO Certification System document was made effective from 1 July, 2018, existing RSPO members have 5 years from this date to comply with these requirements. This means any grower member with management unit(s) that have not yet been certified will need to ensure that the uncertified management unit(s) are certified by 30 June, 2023. 2. Changes of the TBP due to deviation of the maximum period. The request for approval is send to RSPO via email by using the TBP Revision Template which can be downloaded from the RSPO website. - Partial certification of Golden Agri Resources for Un Certified units on January 30, 2023, it is known that there are units that underwent Partial Certification Audits, for example the PT Ivo Mas Tunggal unit (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, and Nenggala Estate) with results still in progress. HGU management process. - Based on the results of document verification and field visits, it is known that there are Non Certified areas in the Nenggala Estate and Sei Rokan Estate units, with details: <ol style="list-style-type: none"> 1. Sei Rokan Estate covering an area of 102.7 Ha 2. Nenggala Estate with an area of 419.9 hectares - Formerly, those area planned to be certified in 2023, however during this audit the unit of certification has shown the RSPO document TBP Non-Certified areas in the Certified Estate which was signed by the Head of Operations Sustainability on December 5, 2022. The results of the document verification found that the Non-Certified Areas were in Sei Rokan Estate, Nenggala Estate, Samsam Estate, and Ujung Tanjung estate is planned to be certified in 2024, however the TBP for this area has not received approval from the RSPO. - Certification system clause 5.4.4 states that the certification audit must review all recorded policies and procedures required for the operation to be certified or hold a certificate to be adequate and implemented properly to meet the intent and requirements in the applicable RSPO Certification Standards and those in the 		

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	<p>Document This Certification System. Any non-compliance with this Certification System Document will be considered as 'NC Major'</p> <p>Based on the explanation above team auditor considers its there are isolated lapses in the implementation of a timebound plan, and it has become minor nonconformity.</p>
Corrections:	Revising the Golden Agri-Resources Ltd TBP Document which has been approved by Top Management.
Root Cause Analysis:	Uncertified units that have not been reported to the RSPO are due to differences in CH's interpretation in reporting TBP to the RSPO.
Corrective Actions:	Sending Revised Golden Agri-Resources Ltd TBP Documents to RSPO.
Assessment Conclusion:	<p>The company has sent proof of improvements in the form of:</p> <ul style="list-style-type: none"> - Golden Agri-Resources Ltd. TBP Revision Document. Based on the results of the document verification, it is known that the Non-Certified Areas in Sei Rokan Estate, Nenggala Estate, Samsam Estate, Kandistasari Estate and Ujung Tanjung Estate have been included in the GAR TBP Document and are planned to be certified in 2025. - Proof of sending the Revised GAR TBP document to the RSPO which was sent on November 21 2023. - Proof of Approval of the Revised TBP GAR Document from the RSPO (certification@rspo.org) on 23 November 2023 which explains that Kindly be informed that the RSPO Secretariat agreed with the new proposed date for certification under Golden Agri-Resources Ltd. Please note that this approval is subject to the fulfillment of related Time Bound Plan requirements stated in the RSPO Certification System documents by the RSPO Members. This approval email shall always be made available to the CB for verification purposes, and all supporting evidence for evaluation by the CB is still necessary to be provided by the RSPO Members. <p>Based on evidence of these improvements, the nonconformities in this certification system are declared to have been fulfilled.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Golden Agri Resources re-submitted RSPO Timebound Plan 2024-2027 to RSPO Secretariat due to changes for certification date, applicable for several uncertified management unit. RSPO approved the timebound plan for GAR on 2 May 2024. All uncertified areas/units have been included in the new time bound plan.</p> <p>NC Critical remains closed.</p>

Previous Audit Minor Non-conformity			
NCR Ref #	NIL	Issued Date	
Due Date		Closure Date	
Indicator & Category (Critical / Minor)			
Statement of Nonconformity:			
Requirement Reference:			
Objective Evidence:			

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Corrections:	
Root Cause Analysis:	
Corrective Actions:	
Assessment Conclusion:	

Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement:</p> <p>The company has a social impact review report document for the 2021-2023 period which was carried out on 12 – 18 March 2023 together with the surrounding community and attended by relevant respondents such as representatives of the Libo Jaya Village community. From the results of this review, there is a management schedule for negative and positive social impacts as well as management actions that will be implemented for the 2023-2024 period, for example for negative impacts consisting of:</p> <ul style="list-style-type: none"> - The absorption of local labor is still less than optimal - There are complaints about waste flowing in the Kandis River which is adjacent to the Islamic boarding school <p>The Auditor Team verified issues from the internet related to the customary land of the Sakai tribe in the Company's area. Based on clarification from the company, it is known that there has been mediation on this issue between the company and the reporting party, namely the Sakai traditional community and also the Sakai Legal Aid Institute, with the last update in 2019 that the reporting party could not prove the legality of the customary land. From 2019 until now there is no further development of this issue. The Auditor Team has also conducted interviews with representatives of the Sakai indigenous community and obtained information that from 2019 until now this issue has no longer developed.</p> <p>From the results of interviews with representatives of surrounding villages it is known that until now there are still issues of customary land rights of the Sakai tribe which are in the Company's HGU area.</p> <p>Based on this explanation, the company has the opportunity to re-ensure the management and monitoring of social impacts related to the issue of customary land rights that are included in the company's HGU area.</p> <p>Verification / Follow-up actions:</p> <p>The management and monitoring of social impact 2023-2024 has included the issue of customary land rights of the sakai tribe.</p> <p>The customary land conflict with the Sakai tribe has not yet reached an agreement, but PT. Ivo Mas Tunggal has approached and communicated well. PT. Ivo Mas Tunggal will even establish a partnership between oil palm farmers and the Koperasi Produsen Sakai Mandiri Kandis (whose members are the Sakai tribe) located in Kandis District.</p> <p>PT. Ivo Mas Tunggal has established cooperation with the Sakai Tribe community through the <i>Yayasan Adat Sakai</i> to collaborate in the formation of a partnership of oil palm farmers in the Koperasi Produsen Sakai Mandiri Kandis which was established in 2023 for an area of 248.64 Ha and has a PKKPR (<i>Persetujuan Kesesuaian Kegiatan Pemanfaatan Ruang</i> - Approval of Suitability of Spatial Utilization Activities) permit and a Deed of Establishment of the Cooperative which has been legalized by the Ministry of Law and Human Rights. The partnership pattern that will be carried out in the cooperation is</p>

	<p>"full management" and the land rights that will be used are the HGU owned by the Cooperative. Sakai Mandiri Kandis Producer Cooperative: has organizational legality, with details:</p> <ul style="list-style-type: none"> - Legal Entity Establishment No.AHU-0001941.AH.01.29.YEAR 2023; dated 17 May 2023; - Date of Amendment to Articles of Association (Latest): 12 June 2024.
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3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2023.01	Critical (Major)	Clause 5.5.2 Time Bound Plan (Major)	25 August 2023	24 November 2023

3.4 Stakeholders and previous land owner / user consultation

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

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

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

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Internal Stakeholder	<ul style="list-style-type: none"> Gender committee Worker Union and Pekerja LKS Bipartit – PUK-SP.PP-SPSI Libo POM, Libo Estate, Nenggala Estate 	Face to face interview
Government agency services	<ul style="list-style-type: none"> Dinas Lingkungan Hidup Kabupaten Siak – Siak Regency Environmental Office Dinas Perkebunan di Kabupaten Siak – Siak Regency Plantation Office Badan Pertanahan Nasional Kabupaten Siak – Siak Regency Lands Office Dinas Ketenagakerjaan Kabupaten Siak – Siak Regency Manpower Office 	Online

Community representative	<ul style="list-style-type: none"> ▪ Kepala Desa Belutu/Belutu Village ▪ Kepala Desa Sam Sam/Samsam Village ▪ Kepala Desa Jambai Makmur/Jambai Makmur Village 	Online
NGO	Yayasan Adat Sakai – Siak Regency	Online
Partnering smallholder	Koperasi Sumber Makmur (Independent Smallholder)	Online
Others / Online Media etc.	<ul style="list-style-type: none"> ▪ Sunday, 1 October 2023: https://www.aktualdetik.com/berita/11871/nasib-warga-miskin-di-kandis-sering-jadi-korban-kekejaman-pt-ivomas-tunggal.html There was a collection of loose fruit by communities. ▪ Thursday, 24 August 2023 https://mediageser.com/2023/08/24/tanpa-hgu-pt-ivo-mas-tunggal-kandis-usir-pedagang-di-dua-desa/ Issues related to handling of kiosk/stall traders in the HGU area owned by PT IMT ▪ Thursday, 8 August 2024 https://detakindonesia.co.id/read/cetak/11483/ Regarding allegations of mass theft by members of the public who were stopped by security 	Comments from Public (Online Media)

Stakeholders comment	
1	<p>Feedbacks: Dinas Lingkungan Hidup dan Kehutanan Kabupaten Siak – Siak Regency Environmental and Forestry Service:</p> <ul style="list-style-type: none"> • The communication between company and the Environmental and Forestry Service is good. • Mandatory reporting (RKL/RPL Environmental Management Report, Hazardous Waste Management, POME Land Application Utilization Reports) have been submitted accordingly and on time • Until now there are no reports of stakeholders related to pollution and environmental destruction by PT. Ivo Mas Tunggal. • There is no peat area area at PT. Ivo Mas Tunggal – Libo Estate, Nenggala Estate, Sei Rokan Estate • The area of PT. Ivo Mas Tunggal is not in the forest area and has released forest friends in 1990. So far there are no complaints from other parties related to the existence of PT. Ivo Mas Tunggal operation in the forest area. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> • It is a positive response and does not require further responses • Issue related to the areas within forest area: <ul style="list-style-type: none"> - The Ministry of Environment and Forestry has issued Ministerial Decree No. SK.531/MENLHK/SETJEN/KUM.1.8/2021 regarding indications of areas within forest areas. - PT. Ivo Mas Tunggal has responded and sent an official letter (and to RSPO on behalf of Mrs. Irene Fischbach) explaining that: - PT. Ivo Mas Tunggal has issued HGU since 1994 for an area of 13,432 Ha. - PT. Ivo Mas Tunggal has obtained <i>Izin Pelepasan Kawasan Hutan</i> - Forest Area Release permit based on Decree of the Ministry of Environment and Forestry No.036/KPTS.II/90 for an area of 48,468 Ha. - Nonetheless, based on the verification results from the PT. Ivo Mas Tunggal Team, there are still overlapping areas that are included in the forest area for 32.13 Ha of land located in Sam Sam Estate and Kandista Estate (outside this scope of RSPO certification).

	<ul style="list-style-type: none"> - Furthermore, PT. Ivo Mas Tunggal has submitted a request for the release of forest areas through the “Undang-undang Cipta Kerja” mechanism. PT. Ivo Mas Tunggal has submitted an application to the Riau Province Environmental Service to conduct a technical consideration review in 2022. - Subsequently, the Riau Province Environmental Service issued a Letter on 22 February 2022 No.525/DLHK-PPH/0146 addressed to the License Office of Riau Province regarding the Request for Technical Consideration for the Recommendation for Release of Forest Areas in the name of PT. Ivo Mas Tunggal for 32.13 Ha of land located in Samsam Estate and Kandista Estate (not part of certification scope PT. Ivo Mas Tunggal – Libo POM and the supply base). - License Office of Riau Province has issued a letter on 14 February 2022 No.503/DPMPTSP-PNP A.II/13 concerning the Governor's Considerations regarding the Application for Release of Forest Areas in the name of PT. Ivo Mas Tunggal in Siak Regency to the Minister of Environment and Forestry of the Republic of Indonesia.
2	<p>Feedbacks: Dinas Ketenagakerjaan Kabupaten Siak – Siak Regency Manpower Service</p> <ul style="list-style-type: none"> • There are no issues related to employment, in this 2024 period there were no reports of industrial relations cases • Mandatory reports have been reported according to their time, for example: Mandatory Employment Reports every year. The latest report is for 2023 period has been submitted on February 2024. • Every use/recruitment of PKWT (Specific Time Working Agreement) workers is always reported and registered. • Collective Work Agreement which is formulated together with BKS-PPS (Sumatran Plantation Company Cooperation Agency). The last collective work agreement is that for the period 2022-2024 a request for registration to the Ministry of Manpower of the Director General of Industrial Relation on 23 March 2022. • There are no reports of Fatality Work Accidents • The front of the wage is in accordance with the determination of the 2024 wage by the Governor of Riau. There are no reports of acts of violence, Human Rights Violations, Child Workers, discrimination and forced labor. • In July 2024 received a letter of submission of Industrial Relation Mediation (Industrial Relations Dispute) on behalf of FSPPP-SPSI (PC.FSPPP-SPSI) for mediation for complaints of 2023 bonus distribution. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> • Is a positive response and does not require further response. • A mediation request letter has been submitted to Siak Regency Manpower and Transmigration by FSPPP-SPSI (PC.FSPPP-SPSI) Letter No.001/PC/FSPPP-SPSI/SIK/VII/24 dated 24 July 2024 concerning the Request for Mediation of Industrial Relations Disputes related to the distribution of worker bonuses for the 2023 period. • This complaint was described the results of interviews with SPSI representative (see number 5 below).
3	<p>Feedbacks: Dinas Perkebunan Kabupaten Siak – Siak Regency Plantation Service</p> <ul style="list-style-type: none"> • The communication between company and the Plantation Service is good • There are no complaints from local community related to plantation activities at PT. Ivo Mas Tunggal • The Plantation Business License / SPUP (Plantation Business Registration Letter) PT. Ivo Mas Tunggal is in 2000, so that it does not have an obligation to establish 20% of the development of oil palm plantations with the surrounding community. PT. Ivo Mas Tunggal has work together with 2 cooperatives in Libo Estate and Ujung Tanjung Estate with an area of approximately 1,000 Ha. • PT. Ivo Mas Tunggal has mitigate social issues related to the Sakai Tribe indigenous land by planning the development of partnerships with cooperatives for oil palm plantations of approximately 250 Ha. <p>Audit Team verification and response:</p> <p>Is a positive response and does not require further responses</p>

	<p>Related to the development of community oil palm plantations with a full managed partnership scheme: PT. Ivo Mas Tunggal has a partnership program with oil palm smallholders around the plantation as the "<i>Kemitraan Strategis</i>" with a full management pattern through PSR (Peremajaan Sawit Rakyat) – community oil palm replanting activities with the BDPKPS (<i>Badan Pengelola Dana Perkebunan Kelapa Sawit</i>) government program, with organizations namely:</p> <ol style="list-style-type: none"> 1. Koperasi Swadaya Mas Bersama with areas 512 Ha Cooperation Agreement with Libo Estate was signed in 2016 and 2. Koperasi Sawit Kandis Sejahtera an areas 542 Ha Cooperation Agreement with Ujung Tanjung Estate was signed in 2018. <p>Development program with several smallholders around the plantation (independent smallholder), some of whom are already producing and some are still in the planning stage of planting oil palm, such as:</p> <ul style="list-style-type: none"> • Koperasi Produsen Sakai Mandiri Kandis with an area of 248.64 Ha which is still in development progress • Koperasi Sumber Rezeki with an area of 620 Ha with 300 smallholders. <p><u>Palm Oil Plantation Partnerships with Sakai Tribal Communities:</u></p> <p>PT. Ivo Mas Tunggal has established cooperation with the Sakai Tribe community through the <i>Yayasan Adat Sakai</i> to collaborate in the formation of a partnership of oil palm farmers in the "Koperasi Produsen Sakai Mandiri Kandis" which was established in 2023 for an area of 248.64 Ha and has a PKKPR (<i>Persetujuan Kesesuaian Kegiatan Pemanfaatan Ruang</i> - Approval of Suitability of Spatial Utilization Activities) permit and a Deed of Establishment of the Cooperative which has been legalized by the Ministry of Law and Human Rights. The partnership pattern that will be carried out in the cooperation is "full management" and the land rights that will be used are the HGU owned by the Cooperative. "Koperasi Produsen Sakai Mandiri Kandis" has organizational legality, e.g.:</p> <ul style="list-style-type: none"> - Legal Entity Establishment No.AHU-0001941.AH.01.29.YEAR 2023 dated 17 May 2023 - Date of Amendment to Articles of Association (Latest) 12 June 2024 - <i>Persetujuan Kesesuaian Kegiatan Pemanfaatan Ruang Untuk Kegiatan Berusaha</i> - Approval of Suitability of Space Utilization Activities for Business Activities No.04042410311408011 in the name of the Sakai Mandiri Kandis Producer Cooperative for a land area of 248.46 Ha located in Jambai Makmur Village, Jambai Makmur Village, Kandis District, Siak Regency, Riau Province. As a basis for submitting HGU for the Koperasi Produsen Sakai mandiri Kandis area's. <p>The partnership cooperation agreement (with a fully managed pattern) will be established after obtaining approval from the Governor of Riau regarding the determination of plasma farmers CPCL (Calon Petani Calon Lokasi) and the submission of the HGU area of the Sakai Mandiri Kandis Producer Cooperative is issued.</p>
4	<p>Feedbacks: Badan Pertanahan Nasional Kabupaten Siak – Siak Regency Lands Office</p> <ul style="list-style-type: none"> • PT. Ivo Mas Tunggal issued land title (HGU), on 1997 covered 11,621.02 Ha which consist of 1 certificate HGU, which will end in 2032. • Related to the issue that the PT. Ivo Mas Tunggal plantation area is included in the forest area, but until now there has been no official letter submitted from other parties to the Siak Regency Land Office. • There is no land conflict with the community around the plantation. The issue of the existence of the Sakai Tribe's customary land, but until now there has been no official complaint submitted to the Siak Regency Lands Office. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> • PT. Ivo Mas Tunggal issued with 2 land titles and divided for 3 mills and their separate supply bases. The supply bases for Libo POM comes from Libo Estate, Nenggala Estate, Sei Rokan Estate area were part of land title No.51/HGU/BPN/97 of 11,621.02 Ha.

	<ul style="list-style-type: none"> Regarding the issue of the Sakai Tribe conflict: <ol style="list-style-type: none"> Initially, the Sakai tribe demanded compensation for customary land claimed to be controlled by PT Ivo Mas Tunggal which is located on the concession land of PT. Chevron Pacific Indonesia (CPI). The meeting was held on 3 May 2018 with mediation by Commission I of the House of Representative between the Sakai Tribe community and PT. Chevron Pacific Indonesia & PT. Ivo Mas Tunggal. Deputy House of Representative Commission I of the Riau, requested that PT. Chevron Pacific Indonesia return the land belonging to the Sakai Tribe indigenous community in 2021 (PT CPI still has rights to the land until 2021), in accordance with Riau Provincial Regulation No.10/2015; Customary Land and Its Utilization. <p>Social impact mitigation carried out by PT. Ivo Mas Tunggal:</p> <p>PT. Ivo Mas Tunggal has established cooperation with the Sakai Tribe community through the <i>Yayasan Adat Sakai</i> to collaborate in the formation of a partnership of oil palm farmers in the Koperasi Produsen Sakai Mandiri Kandis which was established in 2023 for an area of 248.64 Ha and has a PKKPR (<i>Persetujuan Kesesuaian Kegiatan Pemanfaatan Ruang</i> - Approval of Suitability of Spatial Utilization Activities) permit and a Deed of Establishment of the Cooperative which has been legalized by the Ministry of Law and Human Rights. The partnership pattern that will be carried out in the cooperation is "full management" and the land rights that will be used are the HGU owned by the Cooperative. Koperasi Produsen Sakai Mandiri Kandis has organizational legality, such as:</p> <ul style="list-style-type: none"> - Legal Entity Establishment No.AHU-0001941.AH.01.29.YEAR 2023 dated 17 May 2023 - Date of Amendment to Articles of Association (Latest) 12 June 2024
5	<p>Feedbacks: PUK-SP.PP-SPSI – Worker Union</p> <ul style="list-style-type: none"> Wages are in accordance with the regulations set by the Governor of Riau for the 2024 period. There is no use of child labor, forced labor practices, human rights violations and discrimination. There is 1 complaint from employees who voiced/were represented to the PUK SPPP-SPSI workers union, namely regarding the distribution of bonuses for the 2023 period which still have not agreed on the calculation. Regarding this complaint, a Tripartite mediation has been submitted to the Siak Regency Manpower Office on 24 July 2024, but are still waiting for the mediation schedule to be carried out. <p>Audit Team verification and response:</p> <p>Regarding issue of bonus calculation in 2023 period:</p> <p>There are complaints from workers regarding the distribution of bonuses for the 2023 period. The FSP.PP-SPSI Workers Union filed a complaint to the Regional Controller PSM 5 Reg. Siak on 13 July 2024 and wanted a Bipartite negotiation on 16 July 2024.</p> <p>Bipartite Negotiations were held on 19 July 2024 with the Minutes of Bipartite Negotiations on Employee Bonuses in 2023; between PT. Ivo Mas Tunggal and PUK FSPPP-SPSI Siak Regency. The Bipartite Negotiations were attended by 49 representatives of workers and management. Opinion of the Workers Union:</p> <ul style="list-style-type: none"> - Bonus period 2023 paid in 2024, based on the bonus formula agreed by the company with FSP.PP.SPSI is still underpaid by 1 month. - That the company pays 2 months of wages to workers as based on the bonus calculation according to the bonus formula which should be 3 months of salary. <p>Company's response:</p> <ul style="list-style-type: none"> - The company pays the 2023 bonus in accordance with the collective work agreement "PKB BKS PPS" for the 2022-2024 period. The employer and employee have agreed to amend the article governing the bonus which is no longer based on the agreed formula as stipulated in the previous PKB. - In accordance with the collective work agreement "PKB BKS PPS" for the 2022-2024 period, the employee agrees that the bonus will be implemented after the results of the GMS (General Meeting of Shareholders) and the payment will be made after discussions with FSP.PP-SPSI.

	<ul style="list-style-type: none"> - With the enactment of the collective work agreement "PKB BKS PPS" for the 2022-2024 period, the bonus payment will no longer be based on an agreement, but will be determined by the company based on the company's capabilities. For the 2023 bonus, PT. Ivo Mas Tunggal has set it at 2 months' wages. <p>Conclusion:</p> <ul style="list-style-type: none"> - The employee and company are still in accordance with their respective opinions - A mediation request letter has been submitted to Siak Regency Manpower and Transmigration by FSPPP-SPSI (PC.FSPPP-SPSI) Letter No.001/PC/FSPPP-SPSI/SIK/VII/24 dated 24 July 2024 concerning the Request for Mediation of Industrial Relations Disputes related to the distribution of worker bonuses for the 2023 period.
6	<p>Feedbacks: Komite Gender – Gender Committee</p> <ul style="list-style-type: none"> • The company is committed to equal rights for female workers. • Until now, there have never been cases of harassment of female workers, discrimination and forced labor practices. • The company has respected the reproductive protection of female workers, for example: granting the right to menstrual leave (H1), granting the right to maternity leave (H2) for 3 months. The company has also facilitated the provision of a room for breastfeeding children located in the Child Care Centre in each division. <p>Audit Team verification and response: This is positive feedback, no further follow up</p>
7	<p>Feedbacks: Yayasan Adat Sakai – Kabupaten Siak – Siak Regency Sakait Tribe Organization</p> <ul style="list-style-type: none"> • The customary land conflict with the Sakai tribe has not yet reached an agreement, but PT. Ivo Mas Tunggal has approached and communicated well. PT. Ivo Mas Tunggal established a partnership between oil palm farmers and the Koperasi Produsen Sakai Mandiri Kandis (whose members are the Sakai tribe) located in Kandis District. • With the formation of this Oil Palm Farmer Partnership, it is hoped that it can improve the economy, especially for the Sakai Tribe in Kandis. • The CSR program is always implemented every year and discussed for the next program. <p>Audit Team verification and response: Regarding the land/customary land conflict with the Sakai Tribe, this has been conveyed in the verification of online media (number 10 below)</p> <p>CSR programs and realization in 2023: CSR budget of IDR 4,344,889,500 with 214 activities. CSR Activity Report in 2023, as follow:</p> <ol style="list-style-type: none"> 1. Education Sector; there are 24 activities with funds amounting to Rp 1,413,087,647 2. Health Sector; there are 18 activities with funds amounting to Rp 292,297,550 3. Infrastructure Sector; there are 19 activities with funds amounting to Rp 85,242,376 4. Economy Sector; there are 7 activities with funds amounting to Rp 218,819,739 5. Environment Sector; there are 4 activities with funds amounting to Rp 47,872,000.
8	<p>Feedbacks: FFB Supplier Koperasi Sumber Makmur (Independent Smallholder):</p> <ul style="list-style-type: none"> • PT. Ivo Mas Tunggal has helped the economy of the surrounding community with the "PSR" partnership program with oil palm farmers around the plantation. • Until now, PT. Ivo Mas Tunggal has received the results of the TBS production of the surrounding community (independent farmers). • Pricing is based on the price from the Riau Provincial Plantation Service which is always conveyed every week.

	<ul style="list-style-type: none"> PT. Ivo Mas Tunggal is very committed to work safety, requiring the use of PPE for every TBS transporter (Driver) who enters the Ujung Tanjung Mill area.
	<p>Audit Team verification and response: It is a positive response and does not require a response.</p>
9	<p>Feedbacks: Kepala Desa Belutu, Kepala Desa Sam Sam, Kepala Desa Jambai Makmur; Kabupaten Siak – Belutu Village, Samsam Village, Jambai Makmur Village, Siak Regency</p> <ul style="list-style-type: none"> There are no land conflicts with the surrounding community PT. Ivo Mas Tunggal has committed to helping the economy of the village community around the plantation by conducting Partnership cooperation and providing assistance programs to the village community through the CSR program which is determined annually. <p><u>Related to the construction of community oil palm plantations with a full managed partnership pattern:</u> PT. Ivo Mas Tunggal has a partnership program with oil palm farmers around the plantation as the "Kemitraan Strategis" with a full management scheme through PSR (People's Sawit Rejuvenation) activities with the BDPKS (<i>Badan Pengelola Dana Perkebunan Kelapa Sawit</i>) government program:</p> <ol style="list-style-type: none"> Koperasi Swadaya Mas Bersama with areas 512 Ha Cooperation Agreement with Libo Estate was signed in 2016 and Koperasi Sawit Kandis Sejahtera an areas 542 Ha Cooperation Agreement with Ujung Tanjung Estate was signed in 2018. <ul style="list-style-type: none"> Recruitment of workers, information is always conveyed to the village heads around the plantation. Until now there have been no cases related to environmental pollution or contamination The current issue is related to theft of loose fruit on PT. Ivo Mas Tunggal's operational area, this is included in the case of theft and must be dealt with firmly in accordance with applicable regulations. There are traders who take advantage of the roadside by building permanent kiosks which are included in the HGU area owned by PT. Ivo Mas Tunggal, this has also been socialized and is known by the Kandis District Head. However, this issue has been resolved with good communication and approach. The traders have promised not to build permanent kiosk. <p>Audit Team verification and response: It is a positive response and does not require further response.</p> <p>Regarding the social issue of traders who utilize the HGU area owned by PT. Ivo Mas Tunggal, this has been conveyed in the verification of online media issues (No.10 below)</p>
10	<p>Feedbacks: Others Stakeholder / Media Online etc.</p> <ol style="list-style-type: none"> Sunday, 1 October 2023: https://www.aktualdetik.com/berita/11871/nasib-warga-miskin-di-kandis-sering-jadi-korban-kekejaman-pt-ivomas-tunggal.html There was a collection of loose fruit by communities. Thursday, 24 August 2023 https://mediageser.com/2023/08/24/tanpa-hgu-pt-ivo-mas-tunggal-kandis-usir-pedagang-di-dua-des/ Issues related to handling of kiosk/stall traders in the HGU area owned by PT IMT Thursday, 8 August 2024 https://detakindonesia.co.id/read/cetak/11483/ Regarding allegations of mass theft by members of the public who were stopped by security

Audit Team verification and response:

There were 4 complaints submitted via online media from the period 2022-2024, as follows:

a. Sunday, 1 October 2023:

<https://www.aktualdetik.com/berita/11871/nasib-warga-miskin-di-kandis-sering-jadi-korban-kekejaman-pt-ivomas-tunggal.html>

There was a collection/hand-picking of loose fruit by communities.

Verification:

Related to the problem of collecting oil palm loose fruit in the plantation owned by PT. Ivo Mas Tunggal (Ujung Tanjung Estate and Libo Estate) by the community. Based on the results of interviews with several Village Heads (Sam Sam Village, Belutu Village and Jambai Makmur Village), it was stated that this was an act of theft because it involved many organized people. In this case, where there was a handler of the loose fruit collected by the community and at the same time also provided capital, so this action must be reported and processed legally.

The company has reported to the Kandis Police on 14 April 2023 and has been accepted;

a. Based on the Report Receipt Letter No. STPL/34/IV/2023/SPKT/POLRES SIAK/POLDA RIAU dated 14 April 2023, that:

There was a criminal act of theft of 23 sacks (@35 kg) of oil palm loose fruit belonging to Libo Estate PT. Ivo Mas Tunggal on 14 April 2023 at 04.30. Due to this incident, the reporter suffered a loss of IDR 7,058,141.

b. On 10 August 2023, the Kandis Police Chief sent the suspect and evidence to the Head of the Siak District Attorney's Office;

c. The suspect surrendered with the evidence of their crime. Evidence: 23 sacks of oil palm loose fruit; 1 unit motorbike; 1 unit car.

d. Excerpt of Decision No.284/Pid.B/2023/PN Siak from the Siak Sri Inderapura District Court Class II from the deliberation session of the Panel of Judges of the Siak Sri Indrapura District Court on Tuesday, 17 October 2023 and the open trial for the public on Tuesday, 24 October 2023 on behalf of the defendant, decided guilty of all charges.

e. Excerpt of Decision No.285/Pid.B/2023/PN Sak from the Siak Sri Inderapura District Court Class II from the deliberation session of the Panel of Judges of the Siak Sri Indrapura District Court on Tuesday, 17 October 2023 and the open session for the public on Tuesday, 24 October 2023 on behalf of the defendant, decided guilty as charge.

b. Thursday, 24 August 2023

<https://mediageser.com/2023/08/24/tanpa-hgu-pt-ivo-mas-tunggal-kandis-usir-pedagang-di-dua-des/>

Issues related to handling of kiosk/stall traders in the HGU area owned by PT. Ivo Mas Tunggal.

Verification:

This social issue has been analysed for social impact and has been reported in the 2023 SIA (Social Impact Assessment) report; the root of the problem is that the traders built permanent buildings (kiosk or stall) to trade in the HGU area owned by PT. Ivo Mas Tunggal.

a. Area under which was legally owned by PT. Ivo Mas Tunggal as per HGU certificate.

b. Regarding the handling of sellers (who set up permanent kiosks) in the HGU area, the 'Pancing Bekulo Village/Village' has issued a Notification Letter on 23 February 2023 regarding the regulation of permanent buildings of traders' kiosks in the HGU area owned by PT. Ivo Mas Tunggal; stating that traders (permanent kiosks) in the HGU area of PT. Ivo Mas Tunggal are not permitted and must be immediately cleared from the area.

c. Regarding this issue, mediation has been carried out between traders and the management of PT. Ivo Mas Tunggal mediated by the Kandis District Head on 15 May 2019 and resulted in an agreement to demolish the trading building (permanent) until the deadline of June.

- d. Company holding statement: confirmation that the traders' kiosk buildings at the HGU location owned by PT. Ivo Mas Tunggal have been demolished and the traders have committed/agreed not to sell or set up kiosks/shops in the area.

c. Thursday, 8 August 2024

<https://detakindonesia.co.id/read/cetak/11483/>

Regarding allegations of mass theft by members of the public who were stopped by security
Chronology of the events on 6 August 2024:

- a. Incident on Tuesday, 6 August 2024, there was looting of loose fruit involving beatings of security guards
- b. On 6 August 2024; report from the Division 3 assistant received information from Harvest Officer, that there was a group of peoples with around 20 motorbikes entering the harvest area of block C.30/31 Division 3. The information was then forwarded to the security and Sei Rokan Estate Manager;
- c. Security ordered a patrol team to the location for checking at 12.37PM.
- d. Information from harvest workers and loose fruit, that Sakai residents had left with loose fruit at the harvest pads of approximately 900 kg.
- e. The patrol team chase the loose fruit collector, but fail to caught. And the patrol team remained on guard at the location.
- f. At 14.35 PM; the assistant provided information that a group of approximately 40 peoples had re-entered the harvest location in Block C.30,31,32 to loot the loose fruit at the harvesting pads.
- g. The patrol team conducted an interception and appealed to return the loose fruit that was brought in sacks.
- h. The people were angry, did not accept the warning and there was violence by the peoples towards the patrol team (throwing stones, hitting with wooden blocks and even using hooks) resulting in a incident.
- i. From this incident, the patrol team was able to secure 200 kg of loose fruit and 2 motorbikes.
- j. Due to the incident, PT. Ivo Mas Tunggal reported the incident to the Police on 7 August 2023, with the following report documents:
 - Report of abuse by Sakai residents to the security team with evidence of the report: STPL/161/VIII/2024/KANDIS POLSEK/SIK POLICE/RIAU REGIONAL POLICE.
 - Report of looting/theft to the Kandis Police with evidence of the report: STPL/165/VIII/2024/KANDIS POLSEK/SIK POLICE/RIAU REGIONAL POLICE

In relation to this, the auditor team also conducted verification through interviews with community leaders from the Sakai Tribe (Chairman of the Sakai Mandiri Foundation). From the results of the interview, information was obtained that:

- a. The group that carried out the looting was not from the Sakai tribe but was more because it was supported by other people who were not from the Sakai tribe.
- b. There were no reports from the Sakai tribe regarding this incident.
- c. From the incident, the management of PT. Ivo Mas Tunggal has reported the incident on 6 August 2024 to the Siak Regency Police on 7 August 2024. Sakai Mandiri Foundation chairman hopes that this incident can be resolved in a family manner without having to go through legal or reporting to the Siak Regency Police.

Based on a review of documentary evidence and interviews with interested parties, PT. Ivo Mas Tunggal has responded to all complaints from stakeholders in accordance with established procedures (SOP/SMART/SUST/IV/003 dated 8 March 2022).

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
NIL					
<i>Assessor Notes:</i> <i>PT. Ivo Mas Tunggal have undergone first replanting</i>					



Previous land owner / user comment	
	Feedbacks: NIL
	Audit Team verification and response:

3.5 Impartiality and conflict of interest

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

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)**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 Libo Palm Oil Mill - PT. Ivo Mas Tunggal has complied with the Indonesia National Interpretation 2020 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that Libo Palm Oil Mill - PT. Ivo Mas Tunggal is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Pratama A Sedayu	Name: Yahya Mustakim
Company Name: On behalf BSI Services Sdn Bhd	Company Name: Libo Palm Oil Mill - PT. Ivo Mas Tunggal
Title: Lead Auditor	Title: Sustainability Department Head
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
Date: 5 September 2024	Date: 06/09/2024

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

Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
Principle 1: Behave ethically and transparently Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.			
Criteria 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.			
1.1.1	(C) Management documents that are specified in the RSPO P&C are made publicly available. - Critical (Major) compliance -	PT. Ivo Mas Tunggal's Estate and Mill has had list of documents and data that can be access by stakeholder of publicly availabel i.e. <i>Daftar Informasi Untuk Stakholder</i> . Sei Rokan Estate, Libo Estate, Nengala Estate and Libo Mill: <i>Daftar Informasi Untuk Stakeholder</i> dated 1 August 2024. Generally the lists contained the 17 type of documents that can be access by stakeholders, including: <ol style="list-style-type: none"> 1. Number of employees and list of basic wages and proof of payment of BPJS 2. NPWP and Land Building Tax (PBB) 3. Payment of local taxes / levies 4. Environmental documents 5. Deed of establishment and amendments, area and production data and fertilization application data 6. Proof of ownership of land rights 7. HCV identification report 8. SIA identification report 9. Community empowerment program report 10. Report of the Committee for Occupational Health and Safety (P2K3) 11. Continuous improvement program document 12. RSPO audit report documents 13. Human Rights policy document 14. Complaints and dissatisfaction report 15. Pollution Reduction and Prevention Plan 16. Negotiation Procedures 17. LKS and Union Labor Report 	Complied

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		Based on interviews with stakeholders, these documents or information can be accessed by stakeholders in the form of written information or verbal information.	
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	Based on the results of interviews with management, information was obtained that all publicly available documents are information that can be accessed by the public by submitting an official letter requesting information or documents that are mandatory reports. The unit of certification can show evidence that information has been received in an appropriate form and language (Bahasa Indonesia) regarding stakeholder engagement, company rights and obligations.	Complied
1.1.3	(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -	<p>PT. Ivo Mas Tunggal has established the procedure related to the communication and consultation i.e. SOP for communication and consultation to stakeholders in document No. SOP/ SMART/UMUM/SADV/I/004 which was issued by Sustainability Division Head on 1 July 2014. This procedure explains and regulates all communication and consultation activities with stakeholders, especially the community and local government.</p> <p>The Company has recorded all requests for information from stakeholders through the Information Request and Response Notebook (F/SMART/GENERAL/SADV/004/002), this record contains: date of receipt of information request, no. Request letters, requests for information addressed to and responses to requests for information. In the period of January – July 2024, samples taken during audit:</p> <p>1. Request for information from KLKH-Jakarta regarding the alleged existence of PT IMT's area within a forest area, based on Ministerial Decree Number SK.531/MENLHK/SETJEN/KUM.1.8/2021 concerning Indications of Areas Within Forest Areas. This request information was submitted directly to the PT. SMART Tbk, Head Office Jakarta.</p> <p>Regarding this matter, PT. SMART Tbk, has responded by Mr. Hendi Hidayat to the ministry of environment and forestry Jakarta office by providing documents to explain the legal aspects that have been owned:</p> <p>a. PT. Ivo Mas Tunggal has overlaid the plantation map with the Forest and Water Area Status Map No. 314.MENLHK/SETJEN/PLA.2/2016 dated 20 April 2016</p>	Complied

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		<p>b. Based on the map overlay, the plantation area of PT. Ivo Mas Tunggal is located in the "APL/Area Penggunaan Lain" – area for other use (outside of forestry).</p> <p>c. HGU No.25/1988: PT Ivomas Tunggal, Sam Sam Estate, Palapa Estate, Ujung Tanjung Estate and Kandista Estate with an area of 13,432.09 Ha</p> <p>d. HGU No.51/1988: PT Ivomas Tunggal, Libo Estate, Sei Rokan Estate, Nenggala Estate with an area of 11,621.20 Ha, after being deducted by the national toll road project covering an area of 107.83 Ha, so that it becomes 11,513.37 Ha.</p> <p>Based on PT. Ivo Mas Tunggal verification that information from PT. SMART management, that ministry of environment and forestry can accept the verification results. However, there are indications of areas that overlap with forest areas, this is due to the transition from a manual measurement system to measurement using digitalization.</p> <p>Accordingly, PT. Ivo Mas Tunggal has applied to the Environmental Office of Riau Province for a "Pertimbangan Teknis" - technical consideration review in 2022.</p> <p>Furthermore, the Riau Province' Environmental Office issued a letter No. 525/DLHK-PPH/0146, dated 22 February 2022 addressed to the Riau Province License Office Service regarding the Request for Technical Consideration for the Recommendation for Release of Forest Areas in the name of PT. Ivo Mas Tunggal for 32.13 Ha of land located in Samsam Estate and Kandista Estate (outside the scope of RSPO certification).</p> <p>Furthermore, DPMPTSP issued a letter No.503/DPMPTSP-PNP A.II/13 concerning the Governor's Considerations regarding the Application for Release of Forest Areas in the name of PT. Ivo Mas Tunggal in Siak Regency to the Minister of Environment and Forestry of the Republic of Indonesia; on 14 February 2022.</p> <p>PT. Ivo Mas Tunggal has also responded and sent an official letter to RSPO Secretariat officer, Mrs. Irene Fischbach, explaining:</p>	
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		<p>PT. Ivo Mas Tunggal has had a HGU since 1994 for an area of 13,432 Ha.</p> <p>PT. Ivo Mas Tunggal has had a Forest Area Release permit based on the Decree of the Ministry of Environment and Forestry No.036/KPTS.II/90 for an area of 48,468 Ha.</p> <p>PT. Ivo Mas Tunggal has also sent a confirmation letter to RSPO via email on 22 October 2022 addressed to (zee.ramadass@rspo.org) regarding the alleged violations committed by PT Ivo Mas Tunggal. RSPO has responded via Mrs.Irene Fischbach on 31 October 2022 addressed to Anita Neville (anita.neville@goldenagri.com.sg) to request assistance in confirming this case. Respond to RSPO through Mrs. Irenne Fischbach to Hendi Hidayat (Stakeholder Engagement Division in Sinar Mas) on 4 November 2022; explaining the case and the HGU documents and Forest Area Release Permit Documents owned by PT. Ivo Mas Tunggal. Request for information deemed satisfactorily responded and closed.</p> <p>Request for information from elementary school, SDN 05 Sam Sam dated 19 September 2023 regarding the Request for Procurement of School Wall Fence Building Materials, this request for information has been responded to on 10 December 2023 via Libo Estate Manager letter No.038/LIBE-EXT/12/2023, containing approval for assistance for repairing the prayer room, ceiling, zinc roof and study room partitions, while the fence material has been approved but considering the large costs and no budget for it, it will be submitted immediately regarding the financing of fence construction materials at SDN 05 Sam Sam.</p>	
1.1.4	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal-Libo has established the procedure related to the communication and consultation i.e. SOP for communication and consultation to stakeholders in document No. SOP/SMART/UMUM/SADV/I/004 which was issued by Sustainability Division Head on 1 July 2014. This procedure explains and regulates all communication and consultation activities with stakeholders, especially the community and local government.</p> <p>The time for delivering information from the Head of Unit to each department is less than 1 week and must be responded to immediately or no later than 3 weeks from the date of receipt.</p>	Complied

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		<p>Monitoring of information requests, responses, and document preparation is carried out by designated social officers at each Mill and Estate. Based on the established procedure, the person responsible for the implementation of this information request is the KTU (Head of Administration) in Libo Estate: namely Pak Marjio, in Sei Rokan Estate is Ibu Asri Siregar, Neggala Estate is Bpk. Tukiman and Libo Mill is Bpk. Faisol Stariadi.</p> <p>This procedure was socialized on 5-6 January 2023 to all workers and was also carried out to stakeholders on 15 July 2023, which was attended by 6 contractors.</p> <p>Based on the sample of information request in 4.2.1 above, the implementation of communication and consultation procedures has been implemented well, the response to information requests has been in accordance with the minimum time that has been set, i.e. 3 weeks from receipt of the information request report from each unit.</p>	
1.1.5	<p>An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.</p> <p>- Minor compliance -</p>	<p>The company through the SPO Region has determined/compiled a list of stakeholders of PT. Ivo Mas Tunggal and update on 1 August 2024. This list contains details information of stakeholders, i.e. name of organization/agency, address, contact number (fax No. if any), personal in charge (designated representatives). There were 69 stakeholders related to the company which include Government Stakeholders (province, district, sub-district, and village), other Authorities (TNI/POLRI), Partner Cooperatives (Independent smallholder and Plasma/partnership), Hospitals, Corporations, Suppliers, NGOs (e.g. Yayasan Adat Sakai, Riau Hijau Watch Foundation (YRHW), Internal Stakeholders, Contractors, Banking, local figures and village heads including Partnership farmers PSR-KSBA (Koperasi Swadaya Mas Bersama) and SKJA (Koperasi Sawit Kandis Sejahtera).</p>	Complied
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>The company has a policy and has declared it regarding the code of ethics, recorded in the Golden Agri-Resources Business and Human Rights Policy dated June 2021 which contains:</p> <ol style="list-style-type: none"> 1. Respecting the rights and dignity of workers in accordance with legal provisions, providing fair treatment without discrimination and building harmonious industrial relations 	Complied

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		<ol style="list-style-type: none"> 2. Respecting workers' rights in terms of freedom of opinion, collective bargaining, and forming and joining trade unions/labor unions 3. Preventing forced labor practices and not using workers from human trafficking 4. Ensuring that no children are employed in all lines of operations 5. Ensuring the safety of the company's work environment and operations 6. Recognizing equal rights and participation of women around the operating unit 7. Creating safe and healthy work area conditions and providing environmental protection 8. Respecting the rights of local and indigenous communities in accordance with applicable laws and regulations where the company operates 9. Respecting and protecting the rights of whistleblowers and human rights defenders 10. Complying with legal provisions regarding the prevention of bribery and corruption practices 11. Taking steps to resolve and restore negative impacts in accordance with applicable laws and regulations where the company operates if there is a human rights violation <p>The policy has been socialized to the internal or external stakeholder on January – May 2024. Records of socialization are available and has been reviewed. Documents pertaining recruitment and contracting workers reviewed, and explained under indicator 3.5.2.</p>	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>The implementation through carried out internal audit against RSPO P&C on annual basis, covering indicator related to code of ethical conduct implementation in company operation and contractor:</p> <ul style="list-style-type: none"> • Internal Audit RSPO Report as per document Laporan Internal Audit RSPO PT. Ivo Mas Tunggal dated 3 – 7 June 2024. In this internal audit covered Libo POM, Libo Estate, Neggala Estate and Sungai Rokan Estate. There was no non-conformity issued. • Operational Internal Audit (OIA) Semester 1 Y2024 dated 2 June 2024 • Contract "Surat Perjanjian Kerja No. 002/IMT/LIBM/04/2022-CPO" dated 20 April 2022 and valid until 31 December 2025 between PT BSA Logistics Indonesia and PT Ivo Mas Tunggal. Article 4 point 8 stated that the 	Complied

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		<p>contractor worker/s shall have BPJS Ketenagakerjaan and BPJS Kesehatan. In Annex point 7 stated that the contractor agree to comply all regulations regarding man power such as worker minimum age is 18 years old.</p> <ul style="list-style-type: none"> Contractor inspection to review contractor readiness and implementation/understanding. Sampled for "Evaluasi Kontraktor PT BSA Logistics". The SPO Officer checked on work environment condition, PPE use, emergency readiness, working tool condition, contractor competence, business ethics understanding incl. integrity, avoid bribery and corruption, avoid money-laundering, fair competition. This evaluation acknowledged by Estate Manager. <p>Evaluation of contractor compliance to regulations has conducted by the company such as :</p> <ul style="list-style-type: none"> Records of payment for worker's BPJS period of May 2024 is available Records of worker list PT BSA Logistics period June 2024 is available Working contract between PT BSA Logistics and its workers is available 	
Principle 2: Operate legally and respect rights Implement legal requirements as the basic principles of operation in any jurisdiction.			
Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	(C) The unit of certification complies to relevant regulations. - Critical (Major) compliance -	<p>PT. Ivo Mas Tunggal demonstrated the legal, permit, license documents – and implementation of relevant applicable rules and regulation.</p> <p>Location Permit</p> <ul style="list-style-type: none"> PT. Ivo Mas Tunggal showed the area allocation "Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.532/XII/1984 tentang Pencadangan Tanah Seluas 41,870 Ha di Desa Bagan Sinembah, Kecamatan Kubu dan Desa Simpang Libo, Kecamatan Mandau, Kabupaten Daerah Tingkat II Bengkalis untuk PT. Ivo Mas Tunggal" dated 7 December 1984. In the decree for allocation stated the area of 41,870 Ha comprise of four (4) locations: <ul style="list-style-type: none"> a. Bagan Sinembah I location of 13,000 Ha located in Kubu District, Bengkalis Regency – north boundary with Hutan Produksi Terbatas (Limited Production Forest) Bagan Sinembah I; south boundary with community land and state land; east boundary with Hutan Produksi 	Complied

		<p>Terbatas (Limited Production Forest) from Rumbai river; west boundary with PIR-SUS area Bagan Sinembah II;</p> <p>b. Bagan Sinembah II location of 6,500 Ha located in Kubu District, Bengkalis Regency – north boundary with community land and state land starting from Ujung Tanjung to Bagan Batu; south boundary with Hutan Produksi Terbatas (Limited Production Forest) and Hutan Produksi (Production Forest); east boundary with Hutan Produksi (Production Forest) from Dua river; west boundary with PIR-SUS area Bagan Sinembah II;</p> <p>c. Simpang Libo I location of 20,000 Ha located in Mandau District, Bengkalis Regency – north boundary with Hutan Produksi (Production Forest); south boundary with Transmigration Land SP1, SP4, SP5 from Libo river; east boundary with community and state land along Pekanbaru-Duri road; west boundary with Hutan Produksi (Production Forest) from Samsam river toward south;</p> <p>d. Simpang Libo II location of 2,370 Ha located in Mandau District, Bengkalis Regency – north boundary with community land and state land; south boundary with community land and state land along Pekanbaru-Duri road; east boundary with Hutan Produksi (Production Forest) from Kuala Sungai Belulu; west boundary with community land and state land along Pekanbaru-Duri road;</p> <p>Additionally the area of 10,000 Ha located in Bagan Sinembah, Kubu District, Bengkalis Regency has included into this decree – as per “Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.20/I/1981” dated 15 January 1981.</p> <p>- Location permit as per “Surat Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.543/X/1986 tentang Izin Lokasi dan Pembebasan Hak/Pembelian Tanah Seluas Kurang Lebih 45,870 (Empat Puluh Lima Ribu Delapan Ratus Tujuh Puluh) Ha di Kecamatan Mandau dan Kecamatan Kubu, Kabupaten Bengkalis untuk Perkebunan Kelapa Sawit yang Dikelola oleh PT. Ivo Mas Tunggal” dated 8 October 1986. In the decree for location stated the 45,870 Ha comprise of four (4) locations:</p> <p>a. Libo I location of 12,370 Ha located in Mandau District, Bengkalis Regency – north boundary with forest concession PT. Mandau; south boundary with</p>	
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		<p>forest concession PT. Mandau; east boundary with community land and PT. Caltex housing; west boundary with forest concession PT. Mandau;</p> <p>b. Libo II location of 14,000 Ha located in Mandau District, Bengkalis Regency – north boundary with forest concession PT. Kulim; south boundary with forest concession PT. Kulim; east boundary with forest concession PT. Kulim; west boundary with community land and PT. Caltex housing;</p> <p>c. Bagan Sinembah I location of 9,000 Ha located in Kubu District, Bengkalis Regency – north boundary with forest concession PT. Cayantry; south boundary with community plantation; east boundary with forest concession PT. Esa Indah Timber; west boundary with PIR-SUS area Bagan Sinembah II;</p> <p>d. Bagan Sinembah II location of 10,500 Ha located in Kubu District, Bengkalis Regency – north boundary with community plantation; south boundary with forest concession PT. Murini Timber; east boundary with forest concession PT. Murini Timber; west boundary with forest concession PT. Murini Timber;</p> <p>- The location permit completed with area map scale 1:100,000 dated 8 October 1986 indicating the area of PT. Ivo Mas Tunggal in 2 land parcels. The company was subsequently divided into two companies PT. Salim Ivomas Pratama and PT. Ivo Mas Tunggal, each managing separate land parcels</p> <p>- The area separation and permit separation decreed as per "Surat Dinas Perkebunan Propinsi Daerah Tingkat I Riau No.IV/1045/SD.01/11.94 Perihal Dukungan Izin Prinsip Pemisahan Pengelolaan Perkebunan PT. Ivo Mas Tunggal, dated 12 November 1994.</p> <p>- The decree stipulated that each company managed separate land of 53,370 Ha formerly known as PT. Ivo Mas Tunggal into:</p> <p>- PT. Ivo Mas Tunggal with area land of 26,370 Ha located in Mandau District, Bengkalis Regency, Riau Province managed by Sinar Mas Group;</p> <p>- PT. Salim Ivo Mas Pratama with area land of 27,000 Ha located in Kubu District, Bengkalis Regency, Riau Province managed by Salim Group</p> <p>Forest Area Release</p> <p>- PT. Ivo Mas Tunggal demonstrated "Keputusan Menteri Kehutanan No.036/KPTS-II/90 tentang Pelepasan Sebagian Kelompok Hutan Sungai</p>	
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		<p>Tentara-Sungai Minda Seluas ± 13,595 Ha, Kelompok Hutan Sungai Kandis-Sungai Pekalar Seluas ± 14,500 Ha, Kelompok Hutan Sungai Basar-Sungai Rumbia Seluas ± 9,398 Ha dan Kelompok Hutan Sungai Dua-Sungai Bangko Seluas ± 10,975 Ha di Kabupaten Daerah Tingkat II Bengkalis, Propinsi Daerah Tingkat I Riau untuk Budidaya Perkebunan Atas Nama PT. Ivo Mas Tunggal” dated 20 January 1990. In the decree the forest area released and then handed over to Badan Pertanahan Nasional to be issued for Hak Guna Usaha of PT. Ivo Mas Tunggal.</p> <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal obtained statement letter from Forestry and Plantation Service Siak Regency that the plantation operation area as per land title/HGU was not part of forest area “Surat Dinas Kehutanan dan Perkebunan Kabupaten Siak No.522.2/PPHL/2015/0548 Perihal Permohonan Surat Klarifikasi Tanah” dated 29 October 2015. It was stated “Berdasarkan Peta Lampiran Keputusan Menteri Kehutanan Republik Indonesia No.SK.673/Menhut-II/2014 tanggal 8 Agustus 2014 tentang Perubahan peruntukan Kawasan Hutan menjadi Bukan Kawasan Hutan seluas 1,638,249 Ha, Perubahan Fungsi Kawasan Hutan seluas 717,543 Ha dan Penjukan Bukan Kawasan Hutan seluas 11,552 Ha di Provinsi Riau dan Peta Lampiran Surat Keputusan Menteri Kehutanan Republik Indonesia No.SK.678/Menhut-II/2014 tanggal 29 September 2014 tentang Kawasan Hutan Propinsi Riau, areal PT. Ivo Mas Tunggal seluas 25,053.287 Ha berada pada Areal Penggunaan Lain (APL)” – operational area PT. Ivo as Tunggal located in area for other use. <p>Environmental Permit</p> <ul style="list-style-type: none"> - Initial environmental permit as per Environmental Study Evaluation’s Term of Reference approval “Surat Departemen Pertanian No.420/B.I/XI/1992 Perihal Penetapan Kerangka Acuan Studi Evaluasi Lingkungan Perkebunan Kelapa Sawit dan Pabrik Pengolahannya” dated 17 November 1992. - Subsequently approval of Environmental Study “Surat Menteri Pertanian No.RC.220/1052/B/VI/1993 Perihal Persetujuan Studi Evaluasi Lingkungan Perkebunan Kelapa Sawit dan Pabrik Pengolahannya” dated 22 June 1993. - Then in 2006, company prepared the revised environmental management and monitoring plan, the approval as per “Surat Badan Pengendalian Dampak Lingkungan Pemerintah Provinsi Riau No.660.1/Bapedal 	
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		<p>Prop.AM/232, Perihal Rekomendasi Revisi RKL-RPL PT. Ivo Mas Tunggal” dated 3 May 2006. The revision covers 2 land title/HGU area of 25,053.287 Ha and 3 palm oil mills with capacity @60 tons FFB/hour.</p> <ul style="list-style-type: none"> - In addition, for Libo POM, company install Kernel Crushing Plant and the environmental approval as per “Surat Kepala Badan Lingkungan Hidup Kabupaten Siak No.660/BLH-S/SPLH/03/2011 Perihal Rekomendasi atas DPLH Kegiatan Pabrik Pengolahan Kernel (Kernel Crushing Plant/KCP) oleh PT. Ivo Mas Tunggal di Kecamatan Kandis”, dated 26 September 2011. - PT. Ivo Mas Tunggal showed the Environmental Permit “Keputusan Kepala Badan Lingkungan Hidup Kabupaten Siak No.15/660/BLH-S/KPTS/2015 tentang Izin Lingkungan Kegiatan Addendum ANDAL dan RKL-RPPL Perkebunan Kelapa Sawit Beserta Pabrik Pengolahannya (Peremajaan Tanaman, Pemindahan Lokasi Aplikasi Limbah Cair, Pengembangan Regional Workshop, Pembangunan Unit Penangkap Gas Methan dan Operasional Klinik) di atas Areal Seluas 24,053.29 Ha di Kecamatan Kandis, Kabupaten Siak oleh PT. Ivo Mas Tunggal” dated 21 December 2015. <p>Plantation Business Permit</p> <ul style="list-style-type: none"> - Principal plantation business permit “Surat Menteri Pertanian No.HK.350/E5.790/12.94 Perihal Persetujuan Prinsip Usaha Perkebunan Kelapa Sawit 23,477 Ha di Kecamatan Mandau, Kabupaten Bengkalis, Propinsi Riau untuk PT. Ivo Mas Tunggal” dated 2 December 1994. The permit covers area of 23,477 Ha and processing facilities with capacity 120 ton FFB/hour. - Plantation business permit “Departemen Kehutanan dan Perkebunan Surat Pendaftaran Usaha Perkebunan No.756/Menhutbun-VII/2000 PT. Ivo Mas Tunggal” dated 29 June 2000. The area covers 25,053.28 Ha oil palm plantation and 3 palm oil mills with total processing capacity 180 tons FFB/hour. The area of 25,053.28 Ha was coming from land title No.25/HGU/BPN/94 dated 10 May 1994 valid until 31 December 2028 and land title No.51/HGU/BPN/97 dated 25 June 1997 valid until 12 August 2032. <p>Land Title</p> <p>PT. Ivo Mas Tunggal issued with 2 land titles and divided for 3 mills and their separate supply bases. The supply bases for Libo POM: Libo Estate, Nenggala</p>	
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		<p>Estate, Sei Rokan area of 11,621 Ha was part of land title No.51/HGU/BPN/97 of 11,621.20 Ha.</p> <ul style="list-style-type: none"> - Land title/Hak Guna Usaha (HGU) based on "Keputusan Menteri Negara Agraria/Kepala Badan Pertanahan Nasional No.51/HGU/BPN/97 tentang Pemberian Hak Guna Usaha Atas Tanah di Kabupaten Bengkalis, Propinsi Riau" dated 25 June 1997. The land title for PT. Ivo Mas Tunggal granted area of 11,621.20 Ha for oil palm plantation located in Mandau District, Bengkalis Regency, valid for 35 years. <p>The decree referring to survey plan "Peta Gambar Situasi Khusus No.67/1988" dated 19 November 1988 where the area surveyed of 11,621.2 Ha.</p> <p>Minutes of B Committee "Risalah Pemeriksaan Tanah Panitia Pemeriksa Tanah (Panitia B) Provinsi Riau No.17/RSL/HGU/1996" dated 19 June 1996. The minutes stipulated that the HGU was obtained from land compensation to community of 176 land parcels (368.753 Ha) and among those area 8,220 Ha was under operation area PT. Caltex Pacific Indonesia and the company did not object with HGU application.</p> <ul style="list-style-type: none"> - "Sertipikat Tanda Bukti Hak No.05.12.82.16.2.00002 – Buku Tanah Hak Guna Usaha No.2 Desa Sam Sam, Kecamatan Minas, Kabupaten Siak, Provinsi Riau untuk 11,621.20 Ha Pemegang Hak PT. Ivo Mas Tunggal di Jakarta" dated 12 August 1997. - Map of land title as per survey plan "Peta Gambar Situasi Khusus No.67/1988" dated 19 November 1988. <p>Note:</p> <p>There was an area of 107.83 Ha released to state for National Toll Road Project and registered: "Berita Acara Pelepasan Hak No.22/PPT-JT/XI/2015" dated 11 November 2015.</p> <p>Water extraction permit</p> <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal demonstrated surface water extraction permit "Keputusan Menteri Pekerjaan Umum dan Perumahan Rakyat No.738/KPTS/M/2024 tentang Izin Pengusahaan Sumber Daya Air kepada PT. Ivo Mas Tunggal di Sungai Tantara, Kabupaten Siak, Provinsi Riau untuk Usaha Industri" dated 6 July 2023. 	
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		<p>In the permit stated the location of water extraction from Tantaro River, (0° 55' 45.90" LU & 101° 12' 31.2" BT) with extraction rate 21.77 liters/second or 56,428 m³/month and the permit valid for 5 years;</p> <ul style="list-style-type: none"> - Water retribution payment based on government-issued invoice "Surat Ketetapan Pajak Daerah (SKPD) Pajak Air Permukaan No.012.011.002" period of June 2024 stating PT. Ivo Mas Tunggal has utilized 35,133 m³ water and retribution Rp.3,513,300. - Payment through CIMB Bank on 29 July 2024 amount of Rp.3,153,300 to UPT PPD Siak Sri Indrapura. <p>Hazardous waste storage permit</p> <ul style="list-style-type: none"> - For hazardous waste storage in Libo POM, PT. Ivo Mas Tunggal demonstrated hazardous waste storage permit "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Siak No.17/DPMPTSP-IPSLB3/KPTS/2020 tentang Persetujuan Pemenuhan Komitmen Izin Operasional Pengelolaan Limbah Bahan Berbahaya dan Beracun (B3) untuk Penghasil Pada Kegiatan Penyimpanan Sementara Limbah B3 PT. Ivo Mas Tunggal (PKS) Libo di Kampung Sam sam, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau" dated 12 November 2020 and valid for 5 years. The hazardous waste storage allowed to store for 180 days: used battery (A102d), waste contaminated with hazardous material (A108d), expired medicine (A337-2); and allowed to store for 365 calendar days: lead scrap (B103d), hazardous material used container (B104d), used oil (B105d), electronic waste (B107d), used filter from air pollution control (B109d), used rags (B110d), used cartridge (B321-4), used pharmacy container (B337-1), used toner (B353-1), used battery (B355-2). - For hazardous waste storage in Libo Estate, Nenggala Estate, Sei Rokan Estate PT. Ivo Mas Tunggal demonstrated storage permit "Surat Dinas Lingkungan Hidup Kabupaten Siak Sri Indrapura No.660/DLH-S/2021/686 Perihal Pemenuhan Rincian Teknis Penyimpanan Limbah Bahan Berbahaya dan Beracun PT. Ivo Mas Tunggal" dated 14 December 2021. - The hazardous waste storage in Libo Estate coordinate location in 0° 55' 27.17" LU & 101° 12' 20.51" BT. And allowed in to store 90 days: Infectious clinic waste (A337-1), to store for 180 days: used battery (A102d), waste contaminated with hazardous material (A108d), expired medicine (A337-2); 	
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		<p>365 calendar days: lead scrap (B103d), hazardous material used container (B104d), used oil (B105d), electronic waste (B107d), used filter from air pollution control (B109d), used rags (B110d), used cartridge (B321-4), used pharmacy container (B337-1), used toner (B353-1), used battery (B355-2).</p> <ul style="list-style-type: none"> - The hazardous waste storage in Nenggala Estate coordinate location in 0° 52' 16.94" LU & 101° 14' 6.77" BT. And allowed to store for 180 days: used battery (A102d), waste contaminated with hazardous material (A108d), expired medicine (A337-2); and allowed to store for 365 calendar days: lead scrap (B103d), hazardous material used container (B104d), used oil (B105d), electronic waste (B107d), used filter from air pollution control (B109d), used rags (B110d), used cartridge (B321-4), used pharmacy container (B337-1), used toner (B353-1), used battery (B355-2). - The hazardous waste storage in Sei Rokan Estate coordinate location in 0° 53' 38.87" LU & 101° 13' 12.36" BT. And allowed in to store 180 days: Infectious clinic waste (A337-1), 180 days: used battery (A102d), waste contaminated with hazardous material (A108d), expired medicine (A337-2); 365 calendar days: lead scrap (B103d), hazardous material used container (B104d), used oil (B105d), electronic waste (B107d), used filter from air pollution control (B109d), used rags (B110d), used cartridge (B321-4), used pharmacy container (B337-1), used toner (B353-1), used battery (B355-2). <p>POME Land Application permit</p> <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal demonstrated "Surat Kepala Dinas Lingkungan Hidup Kabupaten Siak No.05/660/PERTEK-IPAL/DLH-S/2022 Perihal Persetujuan Teknis Pemenuhan Baku Mutu Air Limbah Kegiatan Pemanfaatan Air Limbah untuk Aplikasi Ke Tanah Kebun Kelapa Sawit PT. Ivo Mas Tunggal-PKS Libo" dated 3 October 2022. - PT. Ivo Mas Tunggal demonstrated "Surat Kelayakan Operasional Instalasi Pengolahan Air Limbah untuk Kegiatan Pemanfaatan Air Limbah Secara Aplikasi ke Tanah Kebun Kelapa Sawit PT. Ivo Mas Tunggal – PKS Libo Kecamatan Kandis Kabupaten Siak No.03/600.4.1/SLO/DLH-S/2024" dated 6 February 2024. Based on the decree the POME land application for plantation applied for 25 blocks totalling 624 Ha. Each hectare in the plantation block comprises of 167 unit flatbeds. 	
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		<ul style="list-style-type: none"> - There are 5 POME pond with anaerobic process: pond 1 capacity 9,600 m³, pond 2 capacity 9,600 m³, pond 4 capacity 9,600 m³, pond 7 capacity 27,200 m³, and pond 8 capacity 27,200 m³ – total capacity 83,200 m³. The volume of mill effluent waste water applied for land application 234,000 m³ per annum. <p>Building permit</p> <ul style="list-style-type: none"> - Nenggala Estate's housing construction permit "Izin Mendirikan Bangunan No.60/IMB-Trantib/2015 Camat Kandis Kabupaten Siak untuk Rumah Tempat Tinggal G.2 104 m²" dated 17 February 2015 based on "Berita Acara Pemeriksaan Pendahuluan untuk Izin Mendirikan Bangunan No.28/BAP/CKTR/II/2015" dated 16 February 2015. - Libo Estate's housing construction permit "Izin Mendirikan Bangunan No.23/IMB-Trantib/2015 Camat Kandis Kabupaten Siak untuk Rumah Tempat Tinggal G.2 104 m²" dated 17 February 2015 based on "Berita Acara Pemeriksaan Pendahuluan untuk Izin Mendirikan Bangunan No.24/BAP/CKTR/II/2015" dated 16 February 2015. <p>Mill machinery permit</p> <ul style="list-style-type: none"> - Boiler Permit "Akte Izin 15/A.002/WAS/VI/2016 Ketel Uap (Boiler) 3A PT. Ivo Mas Tunggal – PKS Libo" dated 27 June 2016. - Boiler No.1 mandatory test "Laporan Pemeriksaan Khusus No.0305/PK/APU/II/2023 Ketel Uap/Boiler No.15/A.002/WAS/VI/2016 PT. Ivo Mas Tunggal-Libo Mill" dated 16 February 2023. - Sterilizer No.1 permit "Akte Izin No.PUBT-PK/X/2023/941 untuk Bejana Uap Sterilizer No.1 PT. Ivo Mas Tunggal" October 2023. - Sterilizer No.1 mandatory test "Sertifikat Pengujian Pemadatan dengan Air Pintu Bejana Sterilizer Merk Techno No.104/DDR/TIL/2023" dated 11 May 2023. - Sterilizer No.2 permit "Akte Izin No.PUBT-PK/X/2023/939 untuk Bejana Uap Sterilizer No.2 PT. Ivo Mas Tunggal" October 2023. - Sterilizer No.2 mandatory test "Sertifikat Pengujian Pemadatan dengan Air Pintu Bejana Sterilizer Merk Techno No.102/DDR/TIL/2023" dated 11 May 2023. 	
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		<ul style="list-style-type: none"> - Sterilizer No.3 permit "Akte Izin No.PUBT-PK/X/2023/940 untuk Bejana Uap Sterilizer No.3 PT. Ivo Mas Tunggal" October 2023. - Sterilizer No.3 mandatory test "Sertifikat Pengujian Pemadatan dengan Air Pintu Bejana Sterilizer Merk Techno No.72/DDR/TIL/2023" dated 8 May 2023. - Electrical installation permit "Izin Pengesahan No.A.228/PP-L/TK-PK/2005 untuk Instalasi Penyalur Petir PT. Ivo Mas Tunggal Libo" dated 23 December 2005. - Mandatory test "Laporan Pemeriksaan Berkala No.1473/PB/APU/IX/2022 Instalasi Penyalur Petir A.228/PP-L/TK-PK/2005 PT. Ivo Mas Tunggal-Libo Mill" dated 13 September 2022 – due for next test 10 September 2024. 	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.</p> <p>- Minor compliance -</p>	<p>PT. Ivo Mas Tunggal refers to legal procedure "SOP Pemenuhan Peraturan dan Persyaratan Lainnya No.SOP/SMART/UMUM/SADV/I/002 rev.0.0" dated 1 July 2014.</p> <p>Identification and determination of relevant applicable rules and regulation (national and regional)</p> <ul style="list-style-type: none"> - Identification of rules, regulation and other mandatory requirements carried out by Sustainability Division Staff – relevant to their expertise; - Identification of rules, regulation and other mandatory requirements in regional level carried out by SPO Officer in each PSM; - During identification, Sustainability Division Staff and/or SPO Office in each PSM coordinate with relevant Division (D&L and HR Operations); - After identification, determining verses from the relevant applicable by SADV referring to the SPO standards; - Subsequently the information on rules, regulation and other mandatory requirements distributed to SPO Officer in each PSM; - To ensure information access upon update and latest national and/or regional rules, regulation and other mandatory requirement, SADV staff/SPO Officer in PSM assisted by relevant Department staff to communicate with the regulatory body/authority issuing regulation through preparing list "Form Daftar Kontak Person Updating Peraturan dan Persyaratan Lainnya No.F/SMART/UMUM/SADV/002/003". - To ensure the latest up-to-date rules, regulation, mandatory requirements, SPO Officer in each PSM can communicate with regulatory body/authority 	Complied

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		<p>issuing regulation using "Form Monitoring Updating Peraturan dan Persyaratan Lainnya No.F/SMART/UMUM/SADV/002/004"</p> <p>Inventory/list of relevant rules, regulation, mandatory requirements</p> <ul style="list-style-type: none"> - SPO Officer PSM prepared the list of "Daftar Peraturan dan Persyaratan Lainnya/SPPL" based on relevant aspect: legal and permit; environmental; biodiversity; health and safety; social and worker welfare - Rules, regulation, mandatory requirements inventory identified based on: type of regulation (hierarchy and number), topic of regulation issued, authority/regulatory body issuing the regulation, effective date/year, relevant chapter/verse shall be fulfilled; - Relevant applicable rules, regulation, mandatory requirements collated into "Form Daftar Peraturan dan Persyaratan Lainnya No.F/SMART/UMUM/SADV/002/001"; - SPO Officer in each PSM is responsible to distribute list of most updated rules, regulation, mandatory requirements; - SPO Officer in each PSM is responsible to retract all obsolete rules, regulation, mandatory requirements. - SPO Officer in each PSM is distributing the list of most updated rules, regulation, mandatory requirements – to SPO Officer in each Region and subsequently to SPO Officer in each Management Unit; - SPO Officer in each Management Unit is responsible to evaluate the compliance of their unit against rules, regulation, mandatory requirements. <p>Implementation of relevant applicable rules, regulation, mandatory requirements</p> <ul style="list-style-type: none"> - All aspects from evaluation upon rules, regulation, mandatory requirements shall be implemented. Unit management can request approval/guidance from RC/PC and VPA/VPM related to implementation of rules, regulation, mandatory requirements with significant impact; - SPO Officer in each Management Unit review and evaluate all requirements implementation that shall be fulfilled into "Form Evaluasi Pemenuhan Peraturan dan Persyaratan Lainnya No.F/SMART/UMUM/SADV/002/002"; - Evaluation once per year. <p>The relevant applicable rules and regulation shall covers:</p>	
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		<ul style="list-style-type: none"> - Plantation permit aspect - Occupational Health and Safety aspect - Social aspect - Manpower aspect - Environmental aspect - Conservation aspect <p>- PT. Ivo Mas Tunggal prepared list of relevant applicable rules and regulation for OHS "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya K3 No.F/SMART/UMUM/SADV/002/002" latest evaluation 31 July 2024. The evaluation comprises of 61 relevant applicable rules and regulations. Update:</p> <ul style="list-style-type: none"> - Confined space "Peraturan Menteri Tenaga Kerja No.11 tahun 2023 tentang Keselamatan dan Kesehatan Kerja di Ruang Terbatas" effective 21 November 2023 – implementation evaluated through risk assessment (IBPSR), SOP for work in confined space, work permit for confined space work, - List of relevant applicable rules and regulation for social "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya Bagian Sosial No.F/SMART/UMUM/SADV/002/002" latest evaluation 14 August 2024. The evaluation comprises of 30 relevant applicable rules and regulations. Update: <ul style="list-style-type: none"> - Customary Forest "Peraturan Menteri Lingkungan Hidup dan Kehutanan No.9 tahun 2021 tentang Hutan Adat" effective 1 April 2021 – implementation evaluated through identification of land ownership during land compensation process – no Customary forest. - List of relevant applicable rules and regulation for industrial/labor "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya Bagian Ketenagakerjaan No.F/SMART/UMUM/SADV/002/002" latest evaluation 14 August 2024. The evaluation comprises of 63 relevant applicable rules and regulations. Update: <ul style="list-style-type: none"> - Mother and child welfare "Undang-undang Republik Indonesia No.4 tahun 2024 tentang Kesejahteraan Ibu dan Anak pada Fase 1000 Hari Pertama Kehidupan" effective 2 July 2024 – implementation evaluated through provision of maternal leave, provision of lactation. 	
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		<ul style="list-style-type: none"> - List of relevant applicable rules and regulation for conservation "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya Bagian Konservasi No.F/SMART/UMUM/SADV/002/002" latest evaluation 14 August 2024. The evaluation comprises of 28 relevant applicable rules and regulations. - List of relevant applicable rules and regulation for plantation permit "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya Bagian Perizinan Lahan Perkebunan No.F/SMART/UMUM/SADV/002/002" latest evaluation 14 August 2024. The evaluation comprises of 60 relevant applicable rules and regulations. Update: <ul style="list-style-type: none"> - Abandoned land "Peraturan Pemerintah No.20 tahun 2021 tentang Penerbitan Kawasan dan Tanah Terlantar" effective 2 February 2021 – implementation evaluated evaluation on HGU utilization and/or area statement. - List of relevant applicable rules and regulation for environmental "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya Bagian Perizinan Lahan Perkebunan No.F/SMART/UMUM/SADV/002/002" latest evaluation 14 August 2024. The evaluation comprises of 74 relevant applicable rules and regulations. 	
2.1.3	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.</p> <p>- Minor compliance -</p>	<p>PT. Ivo Mas Tunggal demonstrated HGU information and the boundary condition. The certified area of Libo Estate, Nenggala Estate and Sei Rokan Estate was based on SK HGU No.51/HGU/BNP/1997 of 11,621.20 Ha as per "Peta Bidang Tanah No. No.67/1988".</p> <ul style="list-style-type: none"> - The number of HGU boundary pole in Libo Estate is 15 poles. - The number of HGU boundary pole in Nenggala Estate is 15 poles. - The number of HGU boundary pole in Sei Rokan Estate is 5 poles. <p>Libo Estate demonstrating record of HGU boundary poles monitoring:</p> <ul style="list-style-type: none"> - Map "Peta Patok HGU Libo Estate", indicating 15 boundary poles in Libo Estate. - Program "Program Kerja Perawatan Patok Batas tahun 2024" updated 31 July 2024 - all boundary poles have checked (every month), been re-painted (once per year) and the surrounding cleaned (every quarter): BM23, BM22, BM21, BM20, BM17, BM10, BM04, BM03, BM02, BM01, BM0, IMT177, IMT142, IMT06, IMT03. 	Complied

		<p>Nenggala Estate demonstrating record of HGU boundary poles monitoring:</p> <ul style="list-style-type: none"> - Program "Program Kerja Perawatan Patok Batas tahun 2024" updated 21 August 2024 - all boundary poles have checked (every month), been re-painted (once per year) and the surrounding cleaned (every quarter): IMT41, IMT43, IMT46, BM07, IMT51, IMT55, IMT60, IMT62, BM09, IMT66, BM10, IMT71, BM11, IMT82, IMT92. <p>Sei Rokan Estate demonstrating record of HGU boundary poles monitoring:</p> <ul style="list-style-type: none"> - Program "Program Kerja Perawatan Patok Batas tahun 2024" updated 23 August 2024 - all boundary poles have checked (every month), been re-painted (once per year) and the surrounding cleaned (every quarter): IMT23, IMT26, IMT29, BM05, BM06. <table border="1"> <thead> <tr> <th>Boundary</th><th>Latitude</th><th>Longitude</th><th>Remarks</th></tr> </thead> <tbody> <tr> <td colspan="4">Libo Estate</td></tr> <tr> <td>IMT142</td><td>0° 57' 34.12" N</td><td>101° 10' 7.06" E</td><td>Located in Division I, near block B67, boundary with Libo Jaya village</td></tr> <tr> <td>BM20</td><td>0° 58' 14.99" N</td><td>101° 10' 8.39" E</td><td>Located in Division I, near block A84, boundary with Libo Jaya village</td></tr> <tr> <td>IMT21</td><td>0° 58' 17.32" N</td><td>101° 11' 12.94" E</td><td>Located in Division I, near block A78, boundary with Libo Jaya village</td></tr> <tr> <td colspan="4">Sei Rokan Estate</td></tr> <tr> <td>BM26</td><td>0° 54' 5.08" N</td><td>101° 13' 43.66" E</td><td>Located near block C58, boundary with Telaga Samsam village</td></tr> <tr> <td>BM29</td><td>0° 54' 26.49" N</td><td>101° 13' 43.06" E</td><td>Located near block C57, boundary with Kampung Jawa village</td></tr> <tr> <td colspan="4">Nenggala Estate</td></tr> <tr> <td>BM11</td><td>0° 49' 51.28" N</td><td>101° 14' 52.72" E</td><td>Located in Division I, near block B37, boundary with plantation belong to Sungai Tapung Plasma, Suka Damai village, Kampar Regency</td></tr> <tr> <td>BM71</td><td>0° 50' 22.66" N</td><td>101° 15' 43.61" E</td><td>Located in Division I, near block A33, boundary with</td></tr> </tbody> </table>	Boundary	Latitude	Longitude	Remarks	Libo Estate				IMT142	0° 57' 34.12" N	101° 10' 7.06" E	Located in Division I, near block B67, boundary with Libo Jaya village	BM20	0° 58' 14.99" N	101° 10' 8.39" E	Located in Division I, near block A84, boundary with Libo Jaya village	IMT21	0° 58' 17.32" N	101° 11' 12.94" E	Located in Division I, near block A78, boundary with Libo Jaya village	Sei Rokan Estate				BM26	0° 54' 5.08" N	101° 13' 43.66" E	Located near block C58, boundary with Telaga Samsam village	BM29	0° 54' 26.49" N	101° 13' 43.06" E	Located near block C57, boundary with Kampung Jawa village	Nenggala Estate				BM11	0° 49' 51.28" N	101° 14' 52.72" E	Located in Division I, near block B37, boundary with plantation belong to Sungai Tapung Plasma, Suka Damai village, Kampar Regency	BM71	0° 50' 22.66" N	101° 15' 43.61" E	Located in Division I, near block A33, boundary with	
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<p>There were part of Sei Rokan Estate and Nenggala Estate that has not been issued with land title/HGU (See 4.4.1). Company delineated the area with boundary poles</p> <table><tr><td>Boundary</td><td>Latitude</td><td>Longitude</td><td>Remarks</td></tr><tr><td colspan="4">Sei Rokan Estate</td></tr><tr><td>03</td><td>0° 53' 30.98" N</td><td>101° 11' 43.50" E</td><td>Located in block B62/OP2016</td></tr><tr><td>05</td><td>0° 53' 21.86" N</td><td>101° 11' 10.10" E</td><td>Located in block B62/OP2016</td></tr><tr><td>10</td><td>0° 54' 0.986" N</td><td>101° 11' 30.92" E</td><td>Located in block B61/OP2018</td></tr><tr><td>08</td><td>0° 53' 52.85" N</td><td>101° 11' 01.31" E</td><td>Located in block B61/OP2018</td></tr><tr><td>Boundary</td><td>Latitude</td><td>Longitude</td><td>Remarks</td></tr><tr><td colspan="4">Nenggala Estate</td></tr><tr><td>XIII</td><td>0° 51' 30.45" N</td><td>101° 16' 22.49" E</td><td>Located in block A31/OP2017</td></tr><tr><td>XII</td><td>0° 51' 19.93" N</td><td>101° 16' 24.08" E</td><td>Located in block A31/OP2013</td></tr><tr><td>XI</td><td>0° 51' 17.97" N</td><td>101° 16' 13.12" E</td><td>Located in block A31/OP2013</td></tr><tr><td>X</td><td>0° 51' 34.35" N</td><td>101° 16' 8.02" E</td><td>Located in block A23/OP2012</td></tr></table>				Boundary	Latitude	Longitude	Remarks	Sei Rokan Estate				03	0° 53' 30.98" N	101° 11' 43.50" E	Located in block B62/OP2016	05	0° 53' 21.86" N	101° 11' 10.10" E	Located in block B62/OP2016	10	0° 54' 0.986" N	101° 11' 30.92" E	Located in block B61/OP2018	08	0° 53' 52.85" N	101° 11' 01.31" E	Located in block B61/OP2018	Boundary	Latitude	Longitude	Remarks	Nenggala Estate				XIII	0° 51' 30.45" N	101° 16' 22.49" E	Located in block A31/OP2017	XII	0° 51' 19.93" N	101° 16' 24.08" E	Located in block A31/OP2013	XI	0° 51' 17.97" N	101° 16' 13.12" E	Located in block A31/OP2013	X	0° 51' 34.35" N	101° 16' 8.02" E	Located in block A23/OP2012
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Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.																																																			
2.2.1	A list of contracted parties is available. - Minor compliance -	<p>The company has recorded and made a list of contractors/suppliers who cooperate with the company updated as of July 2024. This list contains information related to the Work Agreement/contract (SPK) document number, agreement/contract date, type of work, contractor name and address.</p> <p>In the 2024 period, there is only several contractors who is still active, as follow: <u>Sei Rokan Estate, Nenggala Estate, Libo Estate:</u></p> <ul style="list-style-type: none">- FFB Transport contactor namely PT BSA Logistic Indonesia, contract agreement No.002/IMT/JKTO-V/2022-ATBS dated 13 April 2022 between PT. Ivomas Tunggal and PT. BSA Logistic Indonesia, valid from 21 April 2022 until 31 December 2027.Statements and the Integrity Pact signed on 10 February 2023.- Work Agreement Letter No.001/V-24.BP.V/IMT dated 25 May 2024 work agreement for Security Guard Services between PT. Ivo Mas Tunggal and	Complied																																																

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		<p>PT. Rajawali Perkasa Jaya with the scope of work: Libo Estate, Sungai Rokan Estate, Nenggala Estate and Kandista Estate, Sam Sam Estate, Palapa Estate, Ujung Tanjung Estate, Libo Mill, Ujung Tanjung Mill, and Sam Sam Mill with a validity period from 1 July 2024 until 31 December 2024</p> <p>Statements and the Integrity Pact No.001/SP-RPJ/VIII/2024 signed 15 August 2024.</p> <ul style="list-style-type: none"> - FFB Transport contactor namely PT. Satrindo Jaya Agropalma, contract agreement No.057/PKS/BLI-SJA/IV/2022 dated 20 April 2022 between PT. Ivo Mas Tunggal on behalf of Libo Mill and PT. Satrindo Jaya Agropalma, valid from 20 April 2022 until 31 December 2025. - Statements and the Integrity Pact signed on 10 February 2023. - CPO Transport contactor namely PT Satrindo Jaya Agropalma, contract agreement No.057/PKS/BLI-SJA/IV/2022 dated 20 April 2022 between PT. Ivo Mas Tunggal on behalf of Libo Mill and PT. Satrindo Jaya Agropalma, valid from 20 April 2022 until 31 December 2025. - Statements and the Integrity Pact signed on 29 July 2024. 	
2.2.2	<p>All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party.</p> <p>- Minor compliance -</p>	<p>Libo Mill implements an IP (<i>Identity Preserved</i>) supply chain system, so there are no FFB suppliers from outside plantations.</p> <p>All Contractors/vendors have made statements and signed the Integrity Pact on 10 February 2023, which states the following:</p> <ol style="list-style-type: none"> 1. Will not take actions that lead to corruption, bribery and fraud in the use of funds or other resources. 2. Not giving or receiving money, goods or other forms related to the work agreement that has been made together 3. Comply with the company's business ethics while carrying out work within the company's scope by being honest, not corrupt, obeying the law and not using drugs 4. Respecting human rights and not discriminating, not carrying out forced labor, not employing underage workers (18 years old) and workers from human trafficking; 5. Complying with applicable laws and regulations, such as OHS regulations, the environment, licensing, legality and employment regulations; 6. Declaring that they are willing to comply with the provisions required in sustainable palm oil certification and are willing to be asked for information 	Complied

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		<p>in the context of verifying sustainable palm oil certification audits carried out by certification bodies.</p> <p>Based on interviews with Stakeholder/contractor during the audit, they stated that they understood the code of ethics policy, prohibition of child labour, forced labour and fulfilment of legal requirements that must be met.</p> <p>To ensure that cooperation with contractors regarding the quality of work and compliance with the agreed work requirements is running well, the company has evaluated by conducting contractor inspection every year. The parameters assessed are the work environment, obligations to use of PPE, housekeeping/5R, emergency response readiness, ethical code for business, work equipment and legal requirements.</p> <ol style="list-style-type: none"> 1. Yearly Evaluation was conducted on 2 July 2024 to contractor namely PT BSA Logistic Indonesia (21 April 2022), with the score 27 or criteria is Good. 2. Yearly Evaluation was conducted on 25 July 2024 to contractor namely PT Satrindo Jaya Agropalma (20 April 2022), with the score 28 or criteria is Good. 3. Inspections are carried out once a month, the last one was carried out on 25 July 2024 to PT. Satrindo Jaya Agropalma. 4. Inspections are carried out once a month, the last one was carried out on 29 July 2024 to PT. Rajawali Perkasa Jaya, while evaluations will be carried out once a year and PT. Rajawali Perkasa Jaya has not been in operation for 1 year (1 July 2024). 	
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.</p> <p>- Minor compliance -</p>	<p>All Contractors/vendors have made statements and signed the Integrity Pact on 10 February 2023, which states the following:</p> <ol style="list-style-type: none"> 1. Will not take actions that lead to corruption, bribery and fraud in the use of funds or other resources. 2. Not giving or receiving money, goods or other forms related to the work agreement that has been made together 3. Comply with the company's business ethics while carrying out work within the company's scope by being honest, not corrupt, obeying the law and not using drugs 	Complied

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		<p>4. Respecting human rights and not discriminating, not carrying out forced labor, not employing underage workers (18 years old) and workers from human trafficking;</p> <p>5. Complying with applicable laws and regulations, such as OHS regulations, the environment, licensing, legality and employment regulations;</p> <p>6. Declaring that they are willing to comply with the provisions required in sustainable palm oil certification and are willing to be asked for information in the context of verifying sustainable palm oil certification audits carried out by certification bodies.</p> <p>Based on interviews with Stakeholder/contractor during the audit, they stated that they understood the code of ethics policy, prohibition of child labour, forced labour and fulfilment of legal requirements that must be met.</p> <p>To ensure that cooperation with contractors regarding the quality of work and compliance with the agreed work requirements is running well, the company has evaluated by conducting contractor inspection every year. The parameters assessed are the work environment, obligations to use of PPE, housekeeping/5R, emergency response readiness, ethical code for business, work equipment and legal requirements.</p> <ol style="list-style-type: none"> 1. Yearly Evaluation was conducted on 2 July 2024 to contractor namely PT BSA Logistic Indonesia (21 April 2022), with the score 27 or criteria is Good. 2. Yearly Evaluation was conducted on 25 July 2024 to contractor namely PT Satrindo Jaya Agropalma (20 April 2022), with the score 28 or criteria is Good. 3. Inspections are carried out once a month, the last one was carried out on 25 July 2024 to PT. Satrindo Jaya Agropalma. 4. Inspections are carried out once a month, the last one was carried out on 29 July 2024 to PT. Rajawali Perkasa Jaya, while evaluations will be carried out once a year and PT. Rajawali Perkasa Jaya has not been in operation for 1 year (1 July 2024). 	
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	(C) For all directly sourced FFB, Palm Oil Mill (POM) requires:	The Company (Lobo Mill) has provided a list of direct FFB suppliers from the Estate under the same holding company which has been completed with	Complied

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	<ul style="list-style-type: none"> Information regarding the geolocation of FFB origins; Proof of ownership status, right/claim of the land by grower/smallholder; If relevant, valid planting/operational/trading license, or is part of a cooperative which allows the buying and selling of FFB. <p>- Critical (Major) compliance -</p>	<p>coordinate points, land ownership status and business license. The direct FFB suppliers are: Sam-sam Estate, Sei Rokan Estate, Nenggala Estate, Rama Bakti Estate and Palapa Estate.</p> <p>Here is a sample example:</p> <ol style="list-style-type: none"> Palapa Estate which is an Estate under same holding company with land rights base is HGU No.01 on 18 August 1994, business license in the form of IUP and coordinate point 101° 16' 50.89" E & 0° 56' 40.40" N. Kandista Estate which is an Estate under same holding company with land rights base is HGU No.01 on 18 August 1994, Business license in the form of IUP and coordinate point 101° 21' 4.83" E & 0° 55' 38.35" N. Sam-sam Estate which is an Estate under same holding company with land rights base is HGU no.01 on 18 August 1994, Business license in the form of IUP and coordinate point 101° 18' 00" E & 0° 56' 11" N. 	
2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1.</p> <p>- Minor compliance -</p>	<p>The company does not receive fruit from agents or collection centers (indirectly). The company only receives fruit directly (directly) as mentioned in indicator 2.3.1.</p> <p>Not applicable</p>	Not Applicable
<p>Principle 3: Optimise productivity, efficiency, positive impact and resilience</p> <p>Implement plans, procedures and systems for continuous improvement.</p>			
<p>Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.</p>			
3.1.1	<p>(C) A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal has a 5 Year (2024 - 2028) Business Plan for plantations and mills, set by CFO (Chief Finance Operation) on 07 August 2024, which includes the following points:</p> <ul style="list-style-type: none"> - FFB production - CPO production - PK production - Total revenue - Total cost estates - Total mill cost - Net profit <p>PT. Ivo Mas Tunggal Long-Term Plan Projection for 2024 - 2028:</p>	Complied

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		<table><tr><td>Description</td><td>Unit</td><td>2024</td><td>2025</td><td>2026</td><td>2027</td><td>2028</td></tr><tr><td>FFB Production</td><td>Mt</td><td>980,481</td><td>1,038,875</td><td>1,053,165</td><td>1,052,005</td><td>1,226,187</td></tr><tr><td>CPO Production</td><td>Mt</td><td>177,521</td><td>187,120</td><td>189,857</td><td>191,827</td><td>216,449</td></tr><tr><td>PK Production</td><td>Mt</td><td>40,499</td><td>43,000</td><td>43,715</td><td>44,120</td><td>50,412</td></tr></table> <p>Projection for Libo Mill (2024-2028):</p> <table><tr><td>Description</td><td>Unit</td><td>2024</td><td>2025</td><td>2026</td><td>2027</td><td>2028</td></tr><tr><td>FFB Production</td><td>Mt</td><td>348,963</td><td>344,952</td><td>341,829</td><td>345,423</td><td>341,319</td></tr><tr><td>CPO Production</td><td>Mt</td><td>88,113</td><td>86,121</td><td>84,707</td><td>85,781</td><td>81,979</td></tr><tr><td>PK Production</td><td>Mt</td><td>18,321</td><td>17,248</td><td>17,091</td><td>17,271</td><td>17,066</td></tr><tr><td>OER</td><td>%</td><td>25.25</td><td>24.97</td><td>24.78</td><td>24.83</td><td>24.02</td></tr><tr><td>KER</td><td>%</td><td>5.25</td><td>5.00</td><td>5.00</td><td>5.00</td><td>5.00</td></tr></table> <p>Annual planning also evaluated at the end of year and compared with realization. Its annual planning can be adjusted based on field condition, financial condition or another reason. Estates and mill management unit stated that those longterm plans mentioned above are subjected to be changed and reviewed annually by the respective management through considering actual trends and dynamic situation which predicted could be changed in the future. Department of Sustainability together with Estate and Mill Management has responsibility to ensure that all technical implementation has in accordance with procedure, which aims to reach optimum output for budget fulfillment purposes through monitoring, training and socialization.</p>	Description	Unit	2024	2025	2026	2027	2028	FFB Production	Mt	980,481	1,038,875	1,053,165	1,052,005	1,226,187	CPO Production	Mt	177,521	187,120	189,857	191,827	216,449	PK Production	Mt	40,499	43,000	43,715	44,120	50,412	Description	Unit	2024	2025	2026	2027	2028	FFB Production	Mt	348,963	344,952	341,829	345,423	341,319	CPO Production	Mt	88,113	86,121	84,707	85,781	81,979	PK Production	Mt	18,321	17,248	17,091	17,271	17,066	OER	%	25.25	24.97	24.78	24.83	24.02	KER	%	5.25	5.00	5.00	5.00	5.00	
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3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	The unit certification representative explained that there are no replanting plans for Libo Estate, Sei Rokan Estate, and Nenggala Estate for the next 5 years. The last of replanting are in year 2021 in Libo Estate and Sei Rokan Estate.	Complied																																																																						
3.1.3	The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken. - Minor compliance -	The company has conducted a Management Review of PT. Ivo Mas Tunggal for the 2023 Period which was carried out on 16-17 January 2024 attended by 38 participants. The Management Review was carried out for 2023 performances. The management review carried out discussed productivity, targets and the achievement of PT. Ivo Mas Tunggal. With an Action plan that becomes next year's resolution, among others: <ul style="list-style-type: none">• Production achievement in 2023	Complied																																																																						

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		<ul style="list-style-type: none"> • Overview Cost in 2023 • Strategy in 2024 • Mature – Harvesting – Yield Productivity • Product Transport – Quality Product – Top Quality Product • Land Acquisition – HGU • Planting – Proper Planting – Replanting • Mature – Proper Upkeep – Appropriate Manuring Method • Mature – Proper Upkeep – Transportation Security • Sustainability and Environmental – Land Preparation – Environmental Awareness • Infrastructures – Housing ad Infrastructures – Readiness of Infrastructures <p>Besides that, the certification unit implements evaluation of work plans is carried out.</p>	
Criteria 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.			
3.2.1	(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification. - Critical (Major) compliance -	<p>Based on document review during ASA1, it was known that the organization has a continuous improvement plan for both estate and mill associated social and environmental performance and impacts, for example:</p> <p>Estate</p> <ol style="list-style-type: none"> 1. In the best management practice (BMP), there are several improvement programs during 2024 and have been running during the first semester of 2024 including: <ul style="list-style-type: none"> - Use of GPS for patrols, - Use of terraces to minimize erosion, - Double Row bunding to prevent inundation in the lowlands, - Flattening of the picul market, - Digitization of harvest administration using the eFACT-SAWBER system integrated with smart phones. 2. In OHS, in the form of the use of special employee examination tools (spirometry, audiometry and cholinesterase), GSIS OHS -APAR, GSIS OHS Monthly OHS Report, GSIS OHS ISBPR. 3. In labor, the implementation of GSIS Capability building. 	Complied

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		<p>4. In fire management, the application of GSIS Fire management-FDRS and GSIS Fire management-SARPRAS.</p> <p>5. In social, the implementation of GSIS Grievance-handling complaints and dissatisfaction.</p> <p>6. In certification, the implementation of GSIS SPO scorecard.</p> <p>7. In Environment, the implementation of GSIS Greenhouse gas emission calculation.</p> <p>Mill:</p> <ul style="list-style-type: none"> - Smart Fiber Hopper automatically loaded with pressure sensor. - Indexer system in the stew/conveyor system to feed the lorry into the stew. - Gas Burner injects methane gas into the boiler to increase the efficiency of the boiler and save fuel. - Trolley Bed in grading to minimize impurities entering the stew lorry. - Nir Foss in the laboratory to speed up the analysis of analysing oil loses, kernel loses, CPO and Kernel moisture, DOBI, etc. 	
3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat by Certification Body during Annual Surveillance Assessment by using the RSPO metrics template.</p> <p>- Minor compliance -</p>	<p>RSPO Metrics Templates has been shown and review during ASA1 Audit.</p>	Complied
Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>Oil Palm Agronomy Procedure</p> <p>Procedure of Agronomy is arranged by Management Committee Agronomy and Research (MCAR) 1st revision dated 17 July 2020. Procedures were including new area and replanting planning, nursery, land clearing, preparation before planting, fertilising, upkeep, integrated pest management (IPM), road maintenance, peat land management, drainage system, mature and immature upkeep, integrated pest management and harvesting. Other than that, there were also procedures for several processes including riparian zone management, application of agrochemical. Procedure also described required PPE and other safe working practices. Samples of Standard Operational Procedure for agronomy are as follows:</p> <ul style="list-style-type: none"> • Procedure No. SOP/SMART/MCAR/I/TA-PPA about new planting. 	Complied

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		<ul style="list-style-type: none"> • Procedure No. SOP/SMART/MCAR/II/TA-PRP about replanting preparation. • Procedure No. SOP/SMART/MCAR/III/TA-BBT about nursery. • Procedure No. SOP/SMART/MCAR/IV/TA-PLB about land preparation. • Procedure No. SOP/SMART/MCAR/V/TA-TNM about planting. • Procedure No. SOP/SMART/MCAR/VI/TA-TNM about replanting. • Procedure No. SOP/SMART/MCAR/VII/TA-HPT about pest and disease. • Procedure No. SOP/SMART/MCAR/VIII/TA-TNM about weeding control. • Procedure No. SOP/SMART/MCAR/VIII/TA-PGM about weeding management. • Procedure No. SOP/SMART/MCAR/IX/TA-PPK about manuring. • Procedure No. SOP/SMART/MCAR/X/TA-PTB about field upkeep on immature area. • Procedure No. SOP/SMART/MCAR/XI/TA-PMP about harvesting preparation. • Procedure No. SOP/SMART/MCAR/XII/TA-PTM about field upkeep on mature area. • Procedure No. SOP No. SOP/SMART/MCAR/XIII/TA-PNN about harvesting. • Procedure No. SOP/SMART/MCAR/XIV/TA-PPT about FFB transportation and delivery. • Procedure No. SOP/SMART/MCAR/XV/TA-PCH about rainfall measurement. <p>Hardcopy of procedure are available and controlled. SOPs made were available at the point of use (in all section and division of estate). Copy of the procedure was available on site and is it documented in <i>Bahasa Indonesia</i>. SOP distribution to all section and division were well documented in the Form F/SMART/UMUM/SADV/001/002 (document distribution register).</p> <p>Procedure have been disseminated to all related employee (harvesting, loose fruit pickers and upkeep employee). Every morning, there is morning musters performed, basically to disseminate working procedure and instruction, and to monitor employee attendance as well.</p> <p>Palm Oil Mill: Procedure regarding best manufacturing practice operation in Tanjung Kembiri Palm Oil Mill is available in document of "<i>SOP Pengolahan Pabrik Kelapa Sawit Management Committee for Mill Development (MCMD)</i>". As documented in SOP/SMART/MCMD/I/TM-PKS/Rev.08. Standard Operational Procedure of Palm</p>	
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		<p>Oil Process in SMART Group including PT. Ivo Mas Tunggal-Libo POM, revision 8 issued by Head Office Jakarta dated 11 May 2023. The procedure describes operation instruction from FFB receiving through production, processing (grading, sterilization, threshing, pressing, clarification, nut and kernel processing) and dispatch of CPO and PK.</p> <p>The unit of certification has also developed work instruction for each processes and equipment to described specifically stages of process and equipment utilization (e.g. Loading Ramp; Weighing Bridge; Sterilisation Station; Threshing Station; Pressing Station; Clarification Station; Recycling CPO; Nut and Kernel; Engine Room; Boiler; Water Treatment; Final Effluent; laboratory).</p>	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor compliance -</p>	<p>To ensuring field implementation consistent with procedures, management has a mechanism such as:</p> <ol style="list-style-type: none"> 1. The company has conducted an internal audit of Sei Rokan Estate which was conducted on 16 February - 4 March 2024 with 5 findings of non-conformance and has obtained root cause, correction and corrective action, closed last on 31 March 2024. 2. The Company has conducted an internal audit of Nenggala Estate which was conducted on 7 May – 25 May 2024 with 5 non-conformance findings and has obtained root cause, correction and corrective action, last closed on 5 July 2024. 3. The Company has conducted internal audit of Libo Estate which was conducted on 21 February – 3 March 2024 with 2 non-conformance findings and has obtained root cause, correction and corrective action, last closed on 31 March 2024. 4. The Company has conducted internal audit of Libo Mill which was conducted on 5 February 2024 with 5 non-conformance findings and has obtained root cause, correction and corrective action, last closed on 1 June 2024. 5. The company has conducted an RSPO internal audit conducted by the company's internal audit team on 3-7 June 2024 with no findings of non-conformities. 6. The company has conducted a Management Review of PT Ivo Mas Tunggal for the 2023 Period which was carried out on 16-17 January 2024 attended by 38 participants. The Management Review was carried out for 2023 	Complied

		performances. The management review carried out discussed productivity, targets and the achievement of PT Ivo Mas Tunggal. In addition, all work implementation is always supervised by the respective foremen to ensure that the work is in accordance with the SOPs. Based on the results of field visits to spraying, fertilizing, factory processes, storage warehouses, all work has been routinely monitored by their respective foremen.	
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor compliance -	Daily internal supervision is carried out by the supervisory level starting from the Foreman, Division Assistant, Assistant Head, to the Plantation Manager. Operational audits are conducted once a month. Operational audits evaluate the operational and administrative performance of plantations and mills. All inspection activities and corrective actions carried out by the company are recorded in the form of a report in accordance with the audit carried out. The results of the audit are scored which show the performance of the estate and are used as a reference for improvement in the next assessment. Each Estate will make efforts to improve performance based on the score obtained.	Complied
Criteria 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			
3.4.1	(C) SEIA in new planting or operation including mills, is conducted independently and participatively by involving the affected stakeholders, inclusive of impact assessment from the smallholder/outgrower scheme (if any). The assessment is to be documented. - Critical (Major) compliance -	Environmental Impact Assessment (EIA) PT Ivo Mas Tunggal has environmental document in the form of an Environmental Evaluation Study (SEL) which was made in 1993 by the Consultant PT. Provalindo Nusa Consultants. The study area covers a total area of 46,882 hectares of oil palm plantations consisting of two locations. 1. Location I: 20,362 Ha for Kayangan Estate, Balam Estate and Sungai Dua Estate (These estates are not part of the scope of PT. Ivo Mas Tunggal, taken over to PT. Salim Ivo Pratama – See 4.4.1). 2. Location II: 26,520 Ha for Libo Estate, Rokan Estate, Samsam Estate and Ujung Tanjung Estate. The scope of activities in the environmental impact assessment includes: a. Plantation Development: Land Clearing, Drainage, Land Preparation, Road Construction, Nurseries, Division and Block Arrangement, Piling, Planting Land Cover Crop, Making Planting Holes.	Complied

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		<p>b. Mill Construction: Project Site Preparation, Production Component Installation. The factory capacity of 30 tons of FFB/hour can be increased to 50 tons of FFB/hour.</p> <p>PT. Ivo Mas Tunggal's Environmental Study and Evaluation document is in accordance with applicable regulations, where the document has been approved by the "Komisi AMDAL" of the Ministry of Agriculture through an approval letter No. RC.220/1052/B/VI/93 of 22 June 1993.</p> <p>In 2015, the Company made an addendum to the ANDAL document, namely "Dokumen Fiunal Adendum ANDAL dan RKL-RPL Perkebunan Kelapa Sawit beserta Pabrik Pengolahan dan Fasilitas Pendukungnya (peremajaan tanaman, Pemindahan lokasi aplikasi limbah cair PKS, pengembangan regional workshop, pembangunan unit penangkap gas methane dan operasional klinik) dengan luas 25,053.29 ha di kecamatan Kandi, Provinsi Riau) dengan 3 Pabrik pengolahan kelapa sawit (Libo Mill, Samsam Mill dan Ujung Tanjung Mill) dengan kapasitas masing-masing PKS adalah 60 ton TBS/Jam" which was approved by the Head of the Siak Regency Environmental Agency No.15/660/BLH-S/KPTS/2015 on 21 December 2015.</p> <p>This amdal document has been carried out independently by PT Consultant. Mitra Riau Lestari and has involved 3 sub-districts and 8 villages, namely: Kelurahan Telaga Sam-sam, Kelurahan Kandis KTA, Kelurahan Simpang Belutu, Desa Sam-sam, Desa Kandis, Desa Belutu, Desa Bekalar, Desa Jambai Makmur, Desa Pencing Bekulo, Desa Sungai Gondang dan Desa Libo Jaya. In addition, the involvement of stakeholders from the government, namely the Siak Regency Environmental Agency.</p> <p>Social Impact Assessment (SIA)</p> <p>The company has conducted an identification of the social impacts of the oil palm plantation of PT Ivo Mas Tunggal located in Kandis District, Siak Regency, Riau Province, which was carried out by a team from the SMART Research Institute in 2009. The report was revised in 2012. This identification of social impacts has involved participation from representatives of the Village and local communities including Dusun Pencing Lestari, Dusun Garut, Desa Sam-sam,</p>	
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		<p>desa kandis, Desa Belutu, Kelurahan kandis Kota, Kelurahan Simpang Belutu and Kelurahan Telaga Sam-sam.</p> <p>The results of the identification have included important positive and important negative impacts that underlie the direction of management and monitoring of the social environment that arises, including:</p> <p>a. Population and employment</p> <ul style="list-style-type: none"> - There needs to be a company policy on the issue of identity (population card) of employees who live in the plantation hamlet must meet the requirements according to applicable regulations - The need for efforts to further encourage the use of labor from the surrounding village community. <p>b. Local economy</p> <ul style="list-style-type: none"> - Positive contribution to local economic growth in the productive economy and transportation sectors - It is necessary to prepare a method of solving, thinking and studying related to the provision of access roads for the community on the north side of the plantation to access the company road in the transportation and sale of community TBS. <p>c. Social and Community Perception</p> <p>Recommended steps in increasing public social value in the field of education and providing access to public facilities, especially roads</p> <p>d. Public Health</p> <p>Opening company health facilities for the surrounding community, health counselling, nutritious food assistance for toddlers and environmental sanitation, free medical treatment, sports equipment assistance, assistance for sports competition activities and religious holidays.</p>	
3.4.2	<p>For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.</p> <p>- Minor compliance -</p>	<p>Environment Management and Monitoring Plan consist of :</p> <ol style="list-style-type: none"> 1. Disturbance of air quality and noise 2. Potential for land fires 3. Disturbance of surface water quality 4. Disturbance of groundwater and soil quality 5. Potential for erosion 6. Development of pests and plant diseases 	Complied

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		<p>7. Increased business opportunities and community income 8. Increased community empowerment 9. Emergence of community perception 10. Damage to road infrastructure 11. Occupational health and safety 12. Accumulation of medical waste</p> <p>Social Impact Assessment The company has conducted an identification of the social impacts of the PT Ivo Mas Tunggal oil palm plantation located in Kandis District, Siak Regency, Riau Province, which was carried out by a team from the SMART Research Institute in 2009. The report was revised in 2012. This SIA is evaluated every 2 years together with affected communities, the last evaluation was carried out in 20-21 February 2024 by means of FGDs with several affected village communities including:</p> <ul style="list-style-type: none"> - Community representatives from Pencing Bekulo Village - Community representatives from Belutu Village - Community representatives from Sungai Gondang Village - Community representatives from Libo Jaya Village and KSBA - Community representatives from Kandis Kota Village - Community representatives from Sam-sam Village - Community representatives from Jambai Makmur Village - Community representatives from Kandis Village - Community representatives from Telaga Sam-sam Village - Community representatives from Bekalar Village - Community representatives from Simpang Belutu Village <p>Review of the positive and negative impacts resulted in the PT. Ivo Mas Tunggal social impact management schedule for 2024-2025, namely:</p> <ol style="list-style-type: none"> 1. Implementing local workforce recruitment based on qualifications and needs 2. Recapitulation of local purchasing utilization in the PT. Ivo Mas Tunggal area 3. Documentation of employee housing rejuvenation activities and construction of new housing units for the Sakai tribe or low-income community and documentation of consultation and complaint books 	
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		<p>4. Discussion on the Sakai tribe's custom land . 5. Documentation and reports of CSR Charity and CSR strategic activities as well as documentation of consultation and complaint books</p> <p>5. Documentation of road maintenance activities used by local residents</p> <p>6. Documentation of waste bank activities in reducing cottage waste</p> <p>7. Road maintenance in the context of PSR (farmer replanting program) smallholder development</p> <p>8. Continuing the operation of the PSR program in accordance with agronomic standards and implementing annual cooperative meeting.</p>	
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>The company has demonstrated the implementation of environmental management and monitoring as outlined in the environmental management report of PT. Ivo Mas Tunggal which is made periodically every 6 months in accordance with the request for environmental permits/RKL-RPL owned. The report that has been reviewed during the audit was the environmental management report for semester II 2023 and semester I 2024. The report has listed all impacts and potential impacts listed in the RKL-RPL matrix owned and the systematics of writing the report has been in accordance with the regulations of the Minister of Environment Decree 45 of 2005. where the report has included the introduction, implementation, evaluation (trends, critical points, and compliance) and conclusions.</p> <p>All test results from environmental monitoring have been attached to the report such as ambient air, emissions, noise, vibration, odor, monitoring wells/groundwater and surface water for the downstream of the Kandis River and Ange Tapua River.</p> <p>This environmental implementation report has been reported periodically to several agencies including:</p> <ul style="list-style-type: none"> - KLHK with TTE No.1721267619-4046 on 18 July 2024 - Environmental Office Siak Regency, Environmental Office Riau Province, Manpower Office Siak Regency, Health Office of Siak Regency, Agriculture Office of Siak Regency with letter No.35/EHSD-SIAK/VIII/2024 on 8 August 2024; - P3ES with letter No.35/EHSD-SIAK/VIII/2024 on 8 August 2024. 	Complied

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		<p>The company has shown a report on the implementation of social impact monitoring of PT. Ivo Mas Tunggal Regional Siak in 2023-2024. The report contains all positive and negative social impact matrices for 2023-2024, including:</p> <ol style="list-style-type: none"> 1. Results of the review of positive and negative social impacts of PSR in 2023 2. Results of the analysis of the quality of water in the upstream and downstream Kandis River 3. Summary of local purchasing data 4. Summary of local contractors 5. Sustainable CSR activities of PT IMT 6. Results of identification of economic potential in the area around PT IMT 7. Summary of the amount of annual social assistance of PT IMT 8. Types of social assistance of PT IMT 9. Summary of road maintenance data 10. Summary of the amount of Grievance <p>Samples of certificate analysis Semester 1/2024 such as:</p> <ul style="list-style-type: none"> • Boiler emission, No.LPUP04772-009 dated 7 May 2024 • Generator emission, No.LPUP04772-010 dated 7 May 2024 • Air ambient, No.LPUP04772-001 dated 7 May 2024 	
Criteria 3.5: A system for managing human resources is in place.			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives in accordance with the applicable regulation.</p> <p>- Minor compliance -</p>	<p>PT. Ivo Mas Tunggal has established the procedure related to the employee recruitment, appraisal, promotion, and remuneration are explained specifically in several SOPs. These procedures have been documented and socialized to all workers and their representatives and also in accordance with the applicable regulation, here as follows:</p> <ul style="list-style-type: none"> • SOP No.SDM A-004-00 validated on 1 September 2005 concerning on Recruitment. • SOP No.SDM D-010-01 validated on 11 April 2012 concerning on Worker's Promotion. <p>In addition, as stated in collective work agreement <i>Perjanjian Kerja Bersama</i> BKS-PPS (Badan Kerja Sama Perusahaan Perkebunan Sumatera) with the SPSI on 2022-2024 period. The collective work agreement has been submitted for registration to Manpower Ministry on 23 March 2022. The PKB/CLA regulates the</p>	Complied

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		<p>rights and obligations of employees, for example, employees' rights in association, hiring workers, wages, working hours, overtime calculation, social security, and rights and obligations other employees.</p> <p>Based on the document verification, collective work agreement generally described these procedures as follows.</p> <ul style="list-style-type: none"> • Recruitment of workers is based on the company's needs. • The minimum age of workers is 18 years old. • The workers who have been accepted will through three months of probation. • Promotion of workers is based on needs, period of work, expertise, and assessment of workers for the last 6 months. • The company is authorized to carry out the placement, transfer, and promotion of workers by applicable regulations. • Any termination of employment must be carried out in accordance with the laws and regulations. <p>Based on the review of the Recruitment Procedure and Collective Labor Agreement (PKB) documents above, the mechanism is in accordance with applicable regulations and laws, i.e. "Undang-undang No.13 tahun 2003, Undang-undang Cipta Kerja No. 11 tahun 2020" and the "Peraturan Pemerintah Pengganti Undang-undang No.6 tahun 2023", and "Peraturan Pemerintah No. 35 tahun 2021".</p> <p>Based on interviews with sample workers during field visits such as (harvesters, pesticide sprayers, and mill operators), that stated that they had a sufficient understanding of the procedures related to recruitment, promotion, and termination of employment. Based on this explanation it can be concluded that the company have procedures for recruitment, selection, employment, promotion, retirement, and termination of employment must be documented/available to workers and their representatives.</p>	
3.5.2	<p>Employment procedures are implemented and records are maintained.</p> <p>- Minor compliance -</p>	<p>Procedures related to recruitment and also the Collective Labor Agreement can be shown during the audit and are well maintained.</p> <ul style="list-style-type: none"> - Recruitment, including promotion of workers, is based on needs, abilities, skills and work experience. 	Complied

		<ul style="list-style-type: none"> - Promotion is conducted based on work period, annual evaluation result and availability of position. All workers are treated equally in accordance with company regulation including rights of the worker as well. <p>During the audit, verification was also carried out on to the sample of recruitment process for workers in the period of 2023-2024:</p> <p><u>Nenggala Estate:</u> Records on manpower procedure had been documented, as verified randomly to the several documents, here as follows: Recruitment as a harvester in May 2024: on behalf of prospective workers: Ferianus Hulu. Some attachments to the work requirements, including:</p> <ul style="list-style-type: none"> - Job Application Letter dated 10 May 2024 for prospective employees names' Ferianus Hulu; - Photocopy of KTP/ID card; - Photocopy of Family card; - Photocopy of SKCK; Surat keterangan Catatan Kepolisian; - Curriculum Vitae; - 3x4 cm size photo; - Pre-Employment Health Examination History for Ferianus Hulu for harvester work was conducted by PT. Ivo Mas Tunggal Clinic (dr. Vita Yuli S.) on 11 May 2024 and the examination results stated "Fit to work". - The letter of acceptance of work signed by the Estate Manager and worker (Ferianus Hulu) dated 30 July 2024 as a permanent worker at Division 1 Nenggala Estate with the PT-4A group with a probationary period of 3 months since 1 August 2024. - "Perjanjian Kerja Waktu Tertentu" – Specific Time Working Agreement (PKWT-SW) No.49/NGLE/PKWT-SW/07/2024 dated 1 July 2024 validity from 1 June 2024 to 30 September 2024 (as probation period) on behalf of Ferianus Hulu. <p><u>Libo Mill:</u> Records on manpower procedure had been documented, as verified randomly to the several documents, here as follows: Recruitment as a harvester in May 2024: on behalf of prospective workers: Firdaus Hulu</p>	
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		<p>Some attachments to the work requirements, including:</p> <ul style="list-style-type: none"> - Job Application Letter dated 31 January 2023 for prospective employees names' Wiwit Mai Sahputra - Vocational High School Diploma (3-Year Program) – Automotive Engineering dated May 3, 2028 in the name of Wiwit Mai Sahputra - Competency Certificate in the name of Wiwit Mai Sahputra dated March 16, 2018 - Photocopy of KTP - Photocopy of Family Card - Photocopy of SKCK; "Surat Keterangan Catatan Kepolisian" dated 31 January 2023 - Curriculum Vitae - 3x4cm size photo - Pre-Employment Health Examination History for Wiwit Mai Sahputra for harvester work was conducted by PT. Ivo Mas Tunggal Clinic (dr. Leila Yuli Sagala) on 30 January 2023 and the examination results stated "Fit to work" - The letter of acceptance of work signed by the Estate Manager and worker (Wiwit Mai Sahputra) dated 30 December 2023 as a non-permanent worker at Libo Mill with the PKWT group with a probationary period of 1 Year since 1 January 2024. - Specific Time Working Agreement – "Perjanjian Kerja Waktu Tertentu No. 04/LIBM/PKWT-SW/12/2023" dated 30 December 2023, namely Wiwit Mai Saputra on position job Compound Unit PKS Libo Mill validity from 1 January 2024 – 31 December 2024 (1 year). <p>Examples of Employee Promotions:</p> <ul style="list-style-type: none"> - Worker promotion based on the Decree of the Manager of Sei Rokan Estate No.07/SRKE-KARY/07/2022 dated 1 July 2022 concerning Job Promotion in the name of Dollys S. (NIK: 20163) from Status/Group PT4A to PT3 with the position of harvester in Division 3, effective since 1 July 2022. - Worker promotion based on the Decree of the Manager of Sei Rokan Estate No.04/SRKE-KARY/07/2022 dated 1 July 2022 concerning Job Promotion in the name of Sawaludin (NIK: 18108) from Status/Group PT4A to PT3 with the position of harvester in Division 3, effective since 1 July 2022. 	
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		<ul style="list-style-type: none"> - Worker promotion based on the Decree of the Manager of Sei Rokan Estate No.05/SRKE-KARY/07/2022 dated 1 July 2022 concerning Job Promotion on behalf of Naseb (NIK: 20153) from Status/Group PT4A to PT3 with the position of harvester in Division 3, effective from 1 July 2022. <p>In this surveillance audit, verification was also carried out on the results of employee assessments for the 2023 period, as follows:</p> <ul style="list-style-type: none"> - Recapitulation of Employee Assessments for the January - December 2023 Period for 689 workers, both PKWT workers and Permanent Workers (PT4 - PT1) at Libo Estate dated 3 January 2024. - Recapitulation of Employee Assessments for the January - December 2023 Period for 118 workers, both PKWT workers and Permanent Workers (PT4 - PT1) at Libo Mill dated 3 January 2024. <p>All employment documents including recruitment documents and requirements can be shown during the audit and are well maintained.</p> <p>In the current surveillance audit, it was found that in the last 3 years there were no cases/processes related to termination of employment and retirement. Based on interviews with the Siak Regency Manpower and Transmigration Office, there were no reports related to industrial relations disputes and layoffs/PHK or termination; <i>Pemutusan Hubungan Kerja</i> (PHK).</p>	
Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	<p>(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p>The company already has a Safety and Health Policy OHS Policy Company listed in the policies on sustainable and business ethics that includes:</p> <ul style="list-style-type: none"> - Communicating OHS management policies and procedures to all employees and interested parties to ensure that they understand the obligations relating to company activities. - Obey all laws, regulations and other applicable regulations related to OHS. - Ensuring the application of OHS management systems as part of the company's operational activities. - Identifying, assessing and controlling the risk of hazards in every activity that is in the work environment with a continuous improvement approach so that accidents and occupational diseases do not occur. 	Complied

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		<ul style="list-style-type: none"> - Manage and monitor OHS management system indicators and make continuous improvements to improve OHS management performance. <p>Records of HIRADC (Hazard Identification Risk Assessment and Determining Control) such as :</p> <ul style="list-style-type: none"> • PT. Ivo Mas Tunggal – Libo POM demonstrated the risk assessment “Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko No. F/SMART/HESS-EHSD/SADV/002/002 – Libo Mill” dated 8 July 2024. The risk assessment covers all area/location, routine and non-routine activities, normal, abnormal and emergency situation: transportation, security, weighbridge, grading, loading ramp, transfer carriage, sterilizer, hoisting crane, thresher, clarification, boiler, nut & kernel, engine room, water treatment, effluent, domestic wastewater effluent, workshop, central warehouse, archive warehouse, hazardous material and hazardous waste warehouse, diesel bowser, laboratory, office activities, dispatch CPO and PK, machine installation, fire extinguishing process, metal cladding cleaning, sterilizer liner installation/replacement, thresher drum replacement, elevator maintenance, digester maintenance, cake bake conveyor maintenance, polishing drum maintenance, kernel silo maintenance, clarification tank cleaning, boiler pipes and boiler fuel conveyor maintenance, storage tank cleaning and steam coil pipe maintenance, water reservoir pool desilting, fire simulation, COVID19 pandemic treatment. • PT. Ivo Mas Tunggal – Libo Estate demonstrated the risk assessment “Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko No. F/SMART/SUST/III/002/002 – Libo Estate” latest update 30 June 2024. The risk assessment covers all area/location, routine and non-routine activities, normal, abnormal and emergency situation: leaf eating pest census, controlling leaf eating pest census, rat census and control, barn owl boxes monitoring, weed control including spraying, EFB application, leaf sampling unit, soil sampling unit, fertilizer transport and sampling, fertilizer application, POME land application, manual upkeep, road maintenance, harvesting pad upkeep, chemical warehouse activities including mixing-transport-cleaning, harvesting, FFB transport, harvest inspection, fire patrol and fire tower, fuel bowser, warehouses, hazardous waste handling, office activities, workshop activities including fabrication, clinic and medical 	
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		<p>treatment activities, emergency condition (fire, earthquake, riot, chemical spillage), simulation for emergency condition, child daycare, housing, HCV management and monitoring, security guard and boundary poles monitoring.</p> <ul style="list-style-type: none">• PT. Ivo Mas Tunggal – Nenggala Estate demonstrated the risk assessment “Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko No. F/SMART/SUST/III/002/002 – Nenggala Estate” latest update 13 June 2024. The risk assessment covers all area/location, routine and non-routine activities, normal, abnormal and emergency situation: leaf eating pest census, controlling leaf eating pest census, rat census and control, barn owl boxes monitoring, weed control including spraying, EFB application, leaf sampling unit, soil sampling unit, fertilizer transport and sampling, fertilizer application, POME land application, manual upkeep, road maintenance, harvesting pad upkeep, chemical warehouse activities including mixing-transport-cleaning, harvesting, FFB transport, harvest inspection, fire patrol and fire tower, fuel bowser, warehouses, hazardous waste handling, office activities, workshop activities including fabrication, clinic and medical treatment activities, emergency condition (fire, earthquake, riot, chemical spillage), simulation for emergency condition, child daycare, housing, HCV management and monitoring, security guard and boundary poles monitoring.• PT. Ivo Mas Tunggal – Sungai Rokan Estate demonstrated the risk assessment “Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko No. F/SMART/SUST/III/002/002 – Sungai Rokan Estate” latest update 3 January 2024. The risk assessment covers all area/location, routine and non-routine activities, normal, abnormal and emergency situation: leaf eating pest census, controlling leaf eating pest census, rat census and control, barn owl boxes monitoring, weed control including spraying, EFB application, leaf sampling unit, soil sampling unit, fertilizer transport and sampling, fertilizer application, POME land application, manual upkeep, road maintenance, harvesting pad upkeep, chemical warehouse activities including mixing-transport-cleaning, harvesting, FFB transport, harvest inspection, fire patrol and fire tower, fuel bowser, warehouses, hazardous waste handling, office activities, workshop activities including fabrication, clinic and medical treatment activities, emergency condition (fire, earthquake, riot, chemical spillage), simulation for emergency condition, child daycare, housing, HCV management and monitoring, security guard and boundary poles monitoring.	
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3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal has an annual OHS Program in each unit, covering:</p> <ul style="list-style-type: none"> • Monthly P2K3 (safety committee) Meeting • Routine P2K3 (safety committee) Reporting • Making Risk Assessments • Review of Risk Assessments • Recording of Work Accidents • Safety inspection • Periodic health checks • Special health checks • Maintenance of OHS warnings • Maintenance of Emergency Response equipment • Inspection of first aid boxes/bags • Replacement of first aid drugs • Inspection of personal protective equipment • Replacement of personal protective equipment • Employee training includes first aid training, heavy equipment operator training (SIO), spray officer training and B3 and B3 waste control training • Emergency Response Simulations include emergency response to land fires, emergency response to riots/earthquakes, emergency response to housing fires and handling of chemical spills • Socialization includes socialization of work instructions/SOPs, socialization of B3 handling, socialization ISBPR, socialization of K3 policies, socialization of MSDS, socialization of fire hazards, socialization of the use of APAR, socialization of the use and maintenance of PPE and socialization of K3 to contractors <p>The OHS program is updated annually, Libo Estate on 5 August 2024, Nenggala Estate on 9 August 2024, Libo POM on 18 July 2024 and Sei Rokan Estate on 2 August 2024.</p> <p>Records of implementation such as:</p> <ul style="list-style-type: none"> • PPE monitoring inspection • PEE handover records • Medical check-up records • Safety committee monthly meeting 	Complied
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		<ul style="list-style-type: none"> • Emergency Response Simulations • Socialization of OHS procedures • Etc <p>PT. Ivo Mas Tunggal send health and safety performance report to Manpower Office. Sighted evidence: "Tanda Terima Laporan Panitia Pembina Kesehatan dan Keselamatan Kerja PT. Ivo Mas Tunggal (Libo Mill, Sam Sam Mill, Ujung Tanjung Mill, Libo Estate, Sei Rokan Estate, Nenggala Estate, Ujung Tanjung Estate, Palapa Estate, Sam Sam Estate, Kandista Estate) periode Triwulan II/2024 No.34/EHS-SIAK/VII/2024" dated 23 July 2024, received 25 July 2024. Based on results of interviews with workers (harvester, pesticide applicator, and process operator) at LIBM, LIBE, SRKE and NGLE, it is known that every day when the morning muster is carried out, the supervisor will check the completeness of the PPE of the workers and will deliver a safety briefing. Meanwhile, every month an OHS inspection is held to see how it applies to all units.</p>	
Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.			
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender- specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal – Libo mill and Estates have an OHS Program that covered training programs, such as:</p> <ul style="list-style-type: none"> • Employee training includes first aid training, heavy equipment operator training (SIO), spray officer training and B3 and B3 waste control training • Emergency Response Simulation includes land fire emergency response, riot/earthquake emergency response, housing fire emergency response and handling of chemical spills • Socialization includes socialization of work instructions/SOP, socialization of B3 handling, socialization of ISBPR, socialization of K3 policies, socialization of MSDS, socialization of fire hazards, socialization of APAR use, socialization of PPE use and maintenance and socialization of K3 to contractors. • RSPO P&C, RSPO SCCS, ISPO P&C, ISCC Refreshment Training planned for January 2024. 	Complied
3.7.2	<p>Records of training are maintained, where appropriate on an individual basis.</p> <p>- Minor compliance -</p>	<p>The following is the realization of training that has been carried out by certification units for the 2024 period, for example:</p> <ul style="list-style-type: none"> • Libo Mill Fire Simulation on 8 February 2024 • Land and Forest Fire Prevention Simulation on 16 July 2024. The simulation activity involved participation from the district level, police, army, 	Complied

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		<p>firefighters, local communities, students, emergency response teams from each plantation</p> <p>The certificate holder also maintains a list of workers who have attended licensed training, the following are examples:</p>					
		Name	Operator Permit Document	Unit Name	No. Document	Valid from	
		Rachmawaty	<i>Lisensi P3K</i>		293/P3K/IX/2023	27 Sept 2023 until 27 Sept 2028	
		Edi Iswanto	Libo Estate	Libo Estate	S.608/JL/BINWAS K3-PNK3/VIII/2017	22 August 2017 until lifetime	
		Bagus Rian Kelana	<i>Operator K3 Tractor</i>	Libo Estate	0192100823/A-OABT/14/VIII/2023	10 August 2023 until 10 August 2028	
		Muhammad Isrofi	<i>Lisensi P3K</i>	Sei Rokan Estate	263/P3K/XI/2022	21 Nov 2022 until 21 Nov 2027	
		Syabhani Lubis	<i>Juru Las</i>	Sei Rokan Estate	S.613/JL/BINWAS K3-PNK3/VIII/2017	22 August 2017 until lifetime	
		Sartiman	<i>Operator Pesawat Tenaga Produksi</i>	Sei Rokan Estate	P.11.2069-PM.K3/PTP/XII/2021	31 Dec 2021 until 31 Dec 2026	
		Adi Suyanto	<i>Operator Pesawat Angkat dan Pesawat Angkut</i>	Nenggala Estate	0582151223/A-OABT/14/XII/2023	15 Dec 2023 until 15 Dec 2028	
		Dian Sunarto	<i>Operator Pesawat Angkat dan Pesawat Angkut</i>	Nenggala Estate	0577151223/A-OABT/14/XII/2023	15 Dec 2023 until 15 Dec 2028	
		Budi Agus Suseno	<i>Operator Pesawat Angkat dan Pesawat Angkut</i>	Nenggala Estate	0580151223/A-OABT/14/XII/2023	15 Dec 2023 until 15 Dec 2028	
		Jumianto	<i>Operator Boiler</i>	Libo POM	2106110423/C-OPU1/14/IV/2023	11 April 2023 until 11 April 2028	
		Yasnul Pandia	<i>Operator Pesawat dan Tenaga</i>	Libo POM	0591110823/B-OPM/14/VIII/2023	11 April 2023 until 11 April 2028	

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		<table><tr><td></td><td><i>Produksi (Turbin Uap)</i></td><td></td><td></td><td></td></tr><tr><td>Herman</td><td><i>Operator Pesawat Uap Kelas II</i></td><td>Libo POM</td><td>0016180424/C-OPU2/14/IV/2024</td><td>18 April 2024 until 18 April 2029</td></tr></table> <p>Based on interviews with workers at the mill, it is known that workers have received training from the company, such as training on work procedures, OHS policies, use of PPE, and simulations of fires</p> <p>Training record maintained for Libo POM:</p> <ul style="list-style-type: none">- Ame Harta Ulina Sembiring (weighbridge operator): Training ISCC EU year 2023; training ISCC waste & residue year 2023; training sexual harassment year 2023, training RSPO SCCS-ISPO-HACCP year 2024; training GSEP & RSPO year 2024;- Safidar Barus (weighbridge operator): Training ISCC EU year 2023; training ISCC waste & residue year 2023; training sexual harassment year 2023, training RSPO SCCS-ISPO-HACCP year 2024; training GSEP & RSPO year 2024;- Deddy Genry Ginting (CPO dispatch): Training ISCC EU year 2023; training ISCC waste & residue year 2023; training sexual harassment year 2023, training RSPO SCCS-ISPO-HACCP year 2024; training GSEP & RSPO year 2024;- Surianto (laboratory analyst): Simulation fire fighting year 2022; Training ISCC EU year 2023; training ISCC waste & residue year 2023; training sexual harassment year 2023, training RSPO SCCS-ISPO-HACCP year 2024; training wastewater operator year 2024;		<i>Produksi (Turbin Uap)</i>				Herman	<i>Operator Pesawat Uap Kelas II</i>	Libo POM	0016180424/C-OPU2/14/IV/2024	18 April 2024 until 18 April 2029	
	<i>Produksi (Turbin Uap)</i>												
Herman	<i>Operator Pesawat Uap Kelas II</i>	Libo POM	0016180424/C-OPU2/14/IV/2024	18 April 2024 until 18 April 2029									
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed. - Minor compliance -	Refresh socialization on RSPO, ISPO, ISCC, SCCS, POME Oil, CORSEA, planned February 2024. - Implementation on 6 April 2023. Sighted evidence: "Dokumen Sosialisasi Sustainability kepada Karyawan" training material dated 6 April 2023; "Rekapitulasi Pre Test & Post Test" dated 6 April 2023; "Rekapitulasi Evaluasi Training" dated 6 April 2023; "Daftar Hadir" attendance list dated 6 April 2023 indicating Ari Sunarti (HR Libo POM), Irfan FM (Libo Estate), Kahfi Lubis (Libo POM), Ita Ritani, Ramin, Jumarianto, Aminah (Nenggala Estate), Sartono, Bobby Indo Pratomo, Suratno (Sei Rokan Estate).	Complied										

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		<ul style="list-style-type: none"> - Implementation in February 2024. Sighted evidence: Training Material RSPO SCCS, ISCC, ISPO, etc.; Attendance list "Daftar Hadir Refresh Training SCCS" dated 3 February 2024. Attended by Decky H Kawatu (Regional Controller), Arwin Ady Wibowo, Yanuar IP, Ilham Suriya, Hery Jono, Sandang Riko Sitinjak, Arif Irawan, RH Aritonang (Libo Estate), M Taufan Lubis, Suryadi, M Sitohang, Rocky PB (Sei Rokan Estate); Servasius Adryan N (Nenggala Estate). - Refresh Training RSPO SCCS on 6 February 2024, attended by staff in Libo POM: Mill Manager, Assistant Manager, SPO Officer, Administration Officer, Maintenance Assistant, Process Assistant. - Refresh training 12 January 2024, attendance list "Daftar Hadir" attended by workers: Juliana S (production clerk), Yulia Ningsih (production clerk), Rian (laboratory), Alisadikin (grading clerk), Rohman Silitonga (security), Adi Suria (loader operator), Hendri (laboratory analyst), Stepanus (Head Assistant), Ame Harta (weighbridge operator), Beni (dispatch operator); Pre-test and Post test result. Interview with weighbridge operator and dispatch operator confirmed their understanding on SCCS standards requirement to prevent contamination from non-certified sources 	
Criteria 3.8: Supply chain requirements for mills. Procedure note: all requirements are classified as Critical Indicators . However it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.	Libo Palm Oil Mill is implementing RSPO Supply Chain Module Identity Preserved because they only processing FFB from company-owned estate. No change in the supply chain module since last assessment.	Complied

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3.8.2	<p>Mass Balance Module</p> <p>A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	<p>Libo Palm Oil Mill does not process non-certified FFB. This indicator is not Applicable</p>	Not Applicable																																																																																			
3.8.3	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>PT. Ivo Mas Tunggal – Libo POM (60 tons FFB/hour) can provide estimate volume of CPO and PK in a year period and it was recorded by the CB in Public Summary report and Certificate, consists estimate of FFB receiving from Libo Estate-Nenggala Estate, Rei Rokan Estate; Extraction rates; Processing capacity; CPO & PK production. The actual tonnage produced are recorded in each annual surveillance report.</p> <p>Below are the projected CPO and PK production by Libo POM based on FFB received, established 7 August 2024:</p> <table><tr><th rowspan="2">Estate</th><th colspan="5">Year</th></tr><tr><th>2024</th><th>2025</th><th>2026</th><th>2027</th><th>2028</th></tr><tr><td colspan="6">FFB production (Tonnes)</td></tr><tr><td colspan="6">Internal FFB Suppliers (Certified)</td></tr><tr><td>Libo Estate</td><td>100,286</td><td>102,746</td><td>104,694</td><td>105,046</td><td>123,041</td></tr><tr><td>Nenggala Estate</td><td>52,700</td><td>56,839</td><td>78,006</td><td>77,713</td><td>58,681</td></tr><tr><td>Sei Rokan Estate</td><td>62,646</td><td>38,575</td><td>43,040</td><td>65,175</td><td>111,569</td></tr><tr><td>Ujung Tanjung Estate*</td><td>61,589</td><td>79,107</td><td>79,066</td><td>83271</td><td>-</td></tr><tr><td>Palapa Estate*</td><td>53,404</td><td>67,684</td><td>23,596</td><td>-</td><td>-</td></tr><tr><td>Samsam Estate*</td><td>18,068</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td colspan="6">External FFB Suppliers</td></tr><tr><td>Koperasi Swadaya Mas Bersama**</td><td>-</td><td>-</td><td>13,427</td><td>14,218</td><td>14,682</td></tr><tr><td>Koperasi Sungai Tapung Plasma**</td><td>-</td><td>-</td><td>-</td><td>-</td><td>33,345</td></tr><tr><td>Third party FFB supplier (including FFB</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr></table>	Estate	Year					2024	2025	2026	2027	2028	FFB production (Tonnes)						Internal FFB Suppliers (Certified)						Libo Estate	100,286	102,746	104,694	105,046	123,041	Nenggala Estate	52,700	56,839	78,006	77,713	58,681	Sei Rokan Estate	62,646	38,575	43,040	65,175	111,569	Ujung Tanjung Estate*	61,589	79,107	79,066	83271	-	Palapa Estate*	53,404	67,684	23,596	-	-	Samsam Estate*	18,068	-	-	-	-	External FFB Suppliers						Koperasi Swadaya Mas Bersama**	-	-	13,427	14,218	14,682	Koperasi Sungai Tapung Plasma**	-	-	-	-	33,345	Third party FFB supplier (including FFB	-	-	-	-	-	Complied
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		<table><tr><td>from non-certified Estate)</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Total FFB</td><td>348,963</td><td>344,952</td><td>341,829</td><td>345,423</td><td>341,319</td></tr><tr><td colspan="6">CPO & PK Production (MT)</td></tr><tr><td>CPO</td><td>88,113</td><td>86,121</td><td>84,707</td><td>85,781</td><td>81,979</td></tr><tr><td>PK</td><td>18,321</td><td>17,248</td><td>17,091</td><td>17,271</td><td>17,066</td></tr><tr><td>OER</td><td>25.25%</td><td>24.97%</td><td>24.68%</td><td>24.83%</td><td>24.02%</td></tr><tr><td>KER</td><td>5%</td><td>5%</td><td>5%</td><td>5%</td><td>5%</td></tr></table> <p>*) Certified supply base from sister company **) To be certified, as per Timebound Plan</p>	from non-certified Estate)						Total FFB	348,963	344,952	341,829	345,423	341,319	CPO & PK Production (MT)						CPO	88,113	86,121	84,707	85,781	81,979	PK	18,321	17,248	17,091	17,271	17,066	OER	25.25%	24.97%	24.68%	24.83%	24.02%	KER	5%	5%	5%	5%	5%	
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KER	5%	5%	5%	5%	5%																																								
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	PT. Ivo Mas Tunggal-Libo POM is a palm oil mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product, therefore the site has been registered in RSPO IT Platform with ID number RSPO_PO1000001057.	Complied																																										
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <p>a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.</p> <p>b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).</p> <p>c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard.</p> <p>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill.</p>	<p>PT. Ivo Mas Tunggal-Libo POM refers to written procedure and work instruction from SMART to ensure the implementation of all elements specified in these requirements:</p> <ul style="list-style-type: none">- "SOP Rantai Pasok Model Identity Preserve (RSPO) & Segregasi (ISPO) No.PT.IMT-LIBM/SOP/RRP/RSPO-ISPO/28 Rev.9" dated 1 August 2023. The procedure was available in the site office.- Standard Operational Procedure of Palm Oil Process PT. Ivo Mas Tunggal – Libo POM based on SOP/SMART/MCMD/I/TM-PKS/Rev.08., Standard Operational Procedure of Palm Oil Process in SMART Group including PT Ivo Mas Tunggal - Libo POM, revision 8 issued by Head Office Jakarta dated 11 May 2023, which is included: Grading; Loading Ramp; Weighing Bridge; Sterilization Station; Threshing Station; Pressing Station; Clarification Station; Recycling CPO; Nut and Kernel; Engine Room; Boiler; Water Treatment; Final Effluent and Laboratories.- Work Instructions of Palm Oil Process. <p>PT. Ivo Mas Tunggal-Libo POM can demonstrate complete and up-to-date records and report demonstrating compliance with the supply chain's general requirement and modular requirement, including training records. Sample seen: Refresh Training RSPO SCCS on 6 February 2024, attended by staff in Libo POM: Mill Manager, Assistant Manager, SPO Officer, Administration Officer, Maintenance Assistant, Process Assistant.</p>	Complied																																										

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		<p>As per procedure "SOP Rantai Pasok Model Identity Preserve (RSPO) & Segregasi (ISPO) No.PT.IMT-LIBM/SOP/RRP/RSPO-ISPO/28 Rev.9" dated 1 August 2023 and Organization Structure of Traceability management system, the responsible person in charge to the supply chain system is Mill Manager. During audit, the mill manager was able to demonstrate sufficient knowledge and understanding on RSPO supply chain implementation for palm oil mill. Mill manager also has appointed the PIC as Traceability Officer, namely Faisal Stariadi (Kepala Tata Usaha) as per "Surat Keputusan No.001/LIBM/03/2024 tentang Penunjukan Traceability Officer PT. Ivo Mas Tunggal – Libo Mill – Faisal Stariadi" dated 4 March 2024.</p> <p>As per procedure "SOP Rantai Pasok Model Identity Preserve (RSPO) & Segregasi (ISPO) No.PT.IMT-LIBM/SOP/RRP/RSPO-ISPO/28 Rev.9" dated 1 August 2023, Section 6.1. Receiving of Raw Material has include mechanism of receiving of certified FFB form certified supply base only.</p>	
3.8.6	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b) Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>PT. Ivo Mas Tunggal refers to procedure to conduct annual internal audit as per procedure "Internal Sustainability Verification No.SOP/SMART/SUST/I/009 rev.1" dated 24 July 2023. Internal audit conducted once a year. Internal audit conducted to determine whether the mill conforms to the requirements in the RSPO P&C 2018 Indonesia National Interpretation 2020 and RSPO Market Communications and Claims Documents 2022; Effectively implements and maintains the standard requirements within organisation.</p> <p>PT. Ivo Mas Tunggal refers to procedure to conduct management review as per "SOP Tinjauan Manajemen No.SOP/SMART/SUST/I/010 rev.1" dated 23 July 2023. The management review agenda covers internal and external audit report, internal and external communication evaluation, correction and corrective action request evaluation, OTP evaluation and performance evaluation, changes that could affect management system, changes that could affect rules and regulation compliance, changes in organization policy, training need anticipation, follow up from previous management review, organization performance, recommendation for improvement, management system effectiveness improvement and the process, resources needed. Management review shall be evaluated and approved by top management.</p>	Complied

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		<p>Latest internal audit conducted on 3-7 June 2024 as part of RSPO internal audit against RSPO P&C Generic 2018, Indonesia National Interpretation 2020. Internal audit report was available, all issue raised during audit has been followed up by correction and corrective action.</p> <p>The internal audit comprises of Asri Indraswari, Febriana Supriati, Joko Alam, Oscar Pardosi. Internal auditor, Joko Alam has attended RSPO P&C Lead Auditor endorsed training from Checkmark August 2022.</p> <p>The outcomes of the internal audits and all actions taken to correct non-conformities subject to annual management review. Latest management review conducted on 31 July 2024, attended by PC, EM, FM and all key personnel. Minutes of meeting available covers internal audit result, stakeholder feedback, process performance and product conformity, status of preventive and corrective action, follow up from previous management review, change that could affect management system, and recommendation for improvement.</p>	
3.8.7	<p>Purchasing and Goods In</p> <p>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>Sampled FFB delivery dockets and verification</p> <p>Certified:</p> <ul style="list-style-type: none"> - FFB Delivery Note "Surat Pengantar Buah No.1920/TBS/06/24/07/H047" from Libo Estate; complex 19G40 block E50 & E51; total 436 bunches; estimated 7,304 kg; delivery date 22 July 2024. - Weighbridge ticket "Weighing card No.143721, dated 22 July 2024; from Libo Estate, block 19G20; Buyer PT. Ivo Mas Tunggal-Libo POM; product FFB; quantity 7.48 MT; Delivery note No.1920/TBS/06/24/07/H047; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9537SG. Certified. - FFB Delivery Note "Surat Pengantar Buah No.1922/TBS/04/24/07/Z032" from Nenggala Estate; complex 15G21 block D42, D34, D35, D40; total 478 bunches; estimated 5549 kg; delivery date 24 July 2024. - Weighbridge ticket "Weighing card No.143722, dated 22 July 2024; from Nenggala Estate, block 15G21; Buyer PT. Ivo Mas Tunggal-Libo POM; product FFB; quantity 5.06 MT; Delivery note No.1922/TBS/04/24/07/Z032; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9538SG. Certified. - FFB Delivery Note "Surat Pengantar Buah No.1925/TBS/03/24/07/V033" from Sei Rokan Estate; complex 21B43 block C57; total 846 bunches; estimated 2,540 kg; delivery date 22 July 2024. 	Complied

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		<ul style="list-style-type: none"> - Weighbridge ticket "Weighing card No.143564, dated 22 July 2024; from Sei Rokan Estate, block 21B43; Buyer PT. Ivo Mas Tunggal-Libo POM; product FFB; quantity 2.06 MT; Delivery note No.1925/TBS/03/24/07/V033; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9476SG. Certified. Libo POM refers to "SOP Rantai Pasok Model Identity Preserved (RSPO) & Segregasi (ISPO) No.PT.IMT-LIBM/SOP/RRP/RSPO-ISPO/28 Rev.9" dated 1 August 2023 whereby: <ul style="list-style-type: none"> - Section 6.2 of the procedure indicates the Weighbridge Clerk has responsibility to check delivery note from FFB source and print "Receiving Slip" based on FFB Delivery Note, covering information e.g. FFB source name and block number, mill name, date of delivery, product description and quantity, RSPO certificate number, transporter identity and unique identification number. - Chapter 6.6. (Three Monthly Calculation) of the procedure mentioned that CH will inform CB if there is projected overproduction of certified tonnage. - Chapter 6.3 (Raw Material Checking) of the procedure explains control of incoming material (FFB), the non-conforming material can be rejected according to guidance of FFB grading (LAMP/SMART/MCMD/I/TM-PMKS/01). 	
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ol style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; 	<p>The procedure of Supply Chain refers to "SOP Rantai Pasok Model Identity Preserve (RSPO) & Segregasi (ISPO) No.PT.IMT-LIBM/SOP/RRP/RSPO-ISPO/28 Rev.9" dated 1 August 2023 regulated that several information required by the standard must be available in the sales and goods out document. Sales and goods out documents verified are as follows:</p> <p>CSPO</p> <ul style="list-style-type: none"> - Sales Contract "No.DIC/1950/011123/0002" between Seller: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia) and Buyer: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia); dated 1 November 2023; for sales of 1000 MT CPO – RSPO IP (MUTU-RSPO/030); FCO Lubuk Gaung Bulking. - Delivery Note No.1950/CPO/TT/23/11/2707 dated 14 November 2023; based on Contract No.DIC/1950/011123/0002; Net 32.23 MT. Libo Mill made 35 tank deliveries between 7-18 November 2023 to fulfill the sales contract. 	Complied

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	<p>f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations);</p> <p>g) The quantity of the products delivered;</p> <p>h) Any related transport documentation;</p> <p>i) A unique identification number.</p>	<ul style="list-style-type: none"> - Sampled weighbridge ticket "Weighing card No.96522, dated 14 November 2023; from PT. Ivo Mas Tunggal-Libo Palm Oil Mill; Buyer PT. Ivo Mas Tunggal-Lubuk Gaung; product CPO; quantity 32.23 MT; Contract No.DIC/1950/011123/0002; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9601SG. RSPO Certificate No.MUTU RSPO/032 – RSPO IP; - Shipping Announcement, with transaction ID No.TR-a7977b68-5afa for 1,007.06 MT CSPO Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 30 November 2023; Contract No.DIC/1950/011123/0002; Confirmation date 7 December 2023. - Sales Contract "No.DIC/1950/150224/0001" between Seller: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia) and Buyer: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia); dated 15 February 2024; for sales of 700 MT CPO – RSPO IP (MUTU-RSPO/032); FCO Lubuk Gaung Bulking. - Delivery Note No.1950/CPO/TT/24/02/0374 dated 20 February 2024; based on Contract No.DIC/1950/150224/0001; Net 31.50 MT. Libo Mill made 23 tank deliveries between 17-21 February 2024 to fulfill the sales contract. - Sampled weighbridge ticket "Weighing card No.91031, dated 20 February 2024; from PT. Ivo Mas Tunggal-Libo Palm Oil Mill; Buyer PT. Ivo Mas Tunggal-Lubuk Gaung; product CPO; quantity 31.5 MT; Contract No.DIC/1950/150224/0001; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9617SH. RSPO Certificate No.MUTU RSPO/032 – RSPO IP; - Shipping Announcement, with transaction ID No.TR-65834bb6-b06f for 693.95 MT CSPO Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 21 February 2024; Contract No.DIC/1950/150224/0001; Confirmation date 12 March 2024. - Sales Contract "No.DIC/1950/240424/0001" between Seller: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 	
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		<p>Gondangdia, Menteng, Jakarta Pusat, Indonesia) and Buyer: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia); dated 24 April 2024; for sales of 1000 MT CPO – RSPO IP (MUTU-RSPO/032); FCO Lubuk Gaung Bulking.</p> <ul style="list-style-type: none"> - Delivery Note No.1950/CPO/TT/24/05/0938 dated 4 May 2024; based on Contract No.DIC/1950/240424/0001; Net 25.14 MT. Libo Mill made 38 tank deliveries between 30 April-6 May 2024 to fulfill the sales contract. - Sampled weighbridge ticket "Weighing card No.99320, dated 4 May 2024; from PT. Ivo Mas Tunggal-Libo Palm Oil Mill; Buyer PT. Ivo Mas Tunggal-Lubuk Gaung; product CPO; quantity 25.14 MT; Contract No.DIC/1950/240424/0001; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9322SH. RSPO Certificate No.MUTU RSPO/032 – RSPO IP; - Shipping Announcement, with transaction ID No.TR-f1821eca-45b9 for 1,014.51 MT CSPO Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 6 May 2024; Contract No.DIC/1950/240424/0001; Confirmation date 20 May 2024. <ul style="list-style-type: none"> - Sales Contract "No.DIC/1950/100724/0001" between Seller: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia) and Buyer: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia); dated 10 July 2024; for sales of 800 MT CPO – RSPO IP (RSPO 811834); FCO Lubuk Gaung Bulking. - Delivery Note No.1950/CPO/TT/24/05/1582 dated 17 July 2024; based on Contract No.DIC/1950/100724/0001; Net 31.88 MT. Libo Mill made 25 tank deliveries between 13-20 July 2024 to fulfill the sales contract. - Sampled weighbridge ticket "Weighing card No.152620, dated 17 July 2024; from PT. Ivo Mas Tunggal-Libo Palm Oil Mill; Buyer PT. Ivo Mas Tunggal-Lubuk Gaung; product CPO; quantity 31.88 MT; Contract No.DIC/1950/100724/0001; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9598SH. RSPO Certificate No.RSPO 811834/RSPO IP; - Shipping Announcement, with transaction ID No.TR-ef93e0fa-dc4a for 798.99 MT CSPO Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM 	
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		<p>(RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 31 July 2024; Contract No.DIC/1950/100724/0001; Confirmation date 6 August 2024.</p> <p>Detail Information available:</p> <ul style="list-style-type: none"> - The name and address of the buyer: PT.Ivo Mas Tunggal address Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia - The name and address of the seller: PT.Ivo Mas Tunggal address Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia - The loading or shipment/delivery date: 17 July 2024. - The date on which the documents were issued: Contract issued on 10 July 2024. - A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations): Crude Palm Oil (CPO) RSPO certified Identity Preserved. - The quantity of the products delivered: 31.88 MT based on weighbridge ticket. - Any related transport documentation: Delivery Note No.1950/CPO/TT/24/05/1582. - Supply chain certificate number of the seller: No.RSPO 811834/RSPO IP (BSI Services Malaysia Sdn Bhd). - A unique identification number: Contract No. No.DIC/1950/100724/0001 (verified on all record). <p>CSPK</p> <ul style="list-style-type: none"> - Minutes of Kernel Delivery via conveyor "Berita Acara Pengiriman Kernel Libo POM ke Libo Kernel Crushing Plant dari DO No.1950/ISW/1950/23/L014" dated 9 October 2023; Certificate No.MUTU RSPO/032/RSPO-IP; quantity 41.87 MT - Libo POM made 17 PK deliveries with total volume 1,000 MT to Libo KCP to complete the Delivery Order; - Shipping Announcement, with transaction ID No.TR-cdccef33-ae1c for 1000 MT CSPK Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Libo Kernel 	
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		<p>Crushing Plant (RSPO_PO1000001059) as Buyer. Shipping date 24 October 2023; Delivery Order No.1950/KER/1950/23/L014; Confirmation date 13 November 2023.</p> <ul style="list-style-type: none"> - Minutes of Kernel Delivery via conveyor "Berita Acara Pengiriman Kernel Libo POM ke Libo Kernel Crushing Plant dari DO No.1950/ISW/1950/24/L001" dated 23 January 2024; Certificate No.MUTU RSPO/032/RSPO-IP; quantity 86.56 MT. - Libo POM made 18 PK deliveries with total volume 1,000 MT to Libo KCP to complete the Delivery Order; - Shipping Announcement, with transaction ID No.TR-743a75a1-e2cd for 1000 MT CSPK Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Libo Kernel Crushing Plant (RSPO_PO1000001059) as Buyer. Shipping date 24 January 2024; Delivery Order No.1950/KER/1950/24/L001; Confirmation date 11 February 2024. - Minutes of Kernel Delivery via conveyor "Berita Acara Pengiriman Kernel Libo POM ke Libo Kernel Crushing Plant dari DO No.1950/ISW/1950/24/L009" dated 27 June 2024; Certificate No.MUTU RSPO/032/RSPO-IP; quantity 41.34 MT - Libo POM made 4 PK deliveries with total volume 166.18 MT to Libo KCP to complete the Delivery Order from 26-30 June 2024; - Shipping Announcement, with transaction ID No.TR-9988a36b-3087 for 166.19 MT CSPK Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Libo Kernel Crushing Plant (RSPO_PO1000001059) as Buyer. Shipping date 29 June 2024; Delivery Order No.1950/KER/1950/24/L009; Confirmation date 24 July 2024. <p>Detail Information available:</p> <ul style="list-style-type: none"> - The name and address of the buyer: PT.Ivo Mas Tunggal address Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia - The name and address of the seller: PT.Ivo Mas Tunggal address Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, 	
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		<p>Jakarta Pusat, Indonesia</p> <ul style="list-style-type: none"> - The loading or shipment / delivery date: 15 July 2024. - The date on which the documents were issued: Minutes of Kernel Delivery via conveyor "Berita Acara Pengiriman Kernel Libo POM ke Libo Kernel Crushing Plant dari DO No.1950/ISW/1950/24/L009" dated 15 July 2024. - A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations): Palm Kernel RSPO/Identity Preserved. - The quantity of the products delivered: sampled 88.82 MT based on minute of delivery (because transfer based using conveyor to KCP). - Any related transport documentation: Minutes of Kernel Delivery via conveyor "Berita Acara Pengiriman Kernel Libo POM ke Libo Kernel Crushing Plant dari DO No.1950/ISW/1950/24/L009". - Supply chain certificate number of the seller: MUTU-RSPO/032 (from previous CB). - A unique identification number: Delivery Order "1950/KER/1950/24/L009" (verified on all record). 	
3.8.9	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p>	<p>PT. Ivo Mas Tunggal – Libo POM is using third party transporter/contractors to deliver the CPO to their buyers. For PK delivery, Libo POM transferred it directly to their KCP plant, which located in same compound hence does not use third party transporter/contractors.</p> <p>Contract: "Surat Perjanjian Kerja No.002/IMT/LIBM/04/2022-CPO PT. Ivo Mas Tunggal dan PT. BSA Logistics Indonesia" dated 20 April 2022 valid through 31 December 2025. The work agreement/contract covers the transportation of CPO from Libo POM to Dumai (bulking).</p> <p>PT. BSA Logistik Indonesia provides statement letter "Surat Pernyataan PT. BSA Logistik Indonesia No.002/BLI-Cert/01/2023" signed by Director dated 10 February 2023. In the statement letter stipulates in point 6 "Mematuhi peraturan perundang-undangan yang berlaku, yakni undang-undang K3, lingkungan, perijinan, legalitas, dan ketenagakerjaan" – Shall abide to all relevant applicable rules and regulation on health and safety, environment, license, legality, manpower provision; and point 7 "Bersedia untuk diminta keterangan dalam rangka verifikasi audit sertifikasi kelapa sawit berkelanjutan yang dilakukan</p>	Complied

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	<p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>lembaga sertifikasi” – will cooperative and provide necessary information during sustainable palm oil certification audit, carried out by CB.</p> <p>PT. Satrindo Jaya Agropalma provides statement letter “Surat Pernyataan PT. Satrindo Jaya Agropalma No.002/LIBT-Cert/07/2024” signed by Unit Head dated 29 July 2024. In the statement letter stipulates in point 6 “Mematuhi peraturan perundang-undangan yang berlaku, yakni undang-undang K3, lingkungan, perijinan, legalitas, dan ketenagakerjaan” – Shall abide to all relevant applicable rules and regulation on health and safety, environment, license, legality, manpower provision; and point 7 “Bersedia untuk dimintai keterangan dalam rangka verifikasi audit sertifikasi kelapa sawit berkelanjutan yang dilakukan lembaga sertifikasi” – will cooperative and provide necessary information during sustainable palm oil certification audit, carried out by CB.</p> <p>Socialization of RSPO SCCS implementation in Libo POM for contractor carried out 31 January 2024 for PT. BSA Logistics Indonesia and PT. Satrindo Jaya Agropalma (online). Attended by 2 contractor personnel: Anthoni Wicaksono (Manager), Yosi Fardiman (Transport).</p>										
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	<p>PT. Ivo Mas Tunggal – Libo POM is using third party transporter/contractors to deliver the CPO to their buyers. For PK delivery, Libo POM transferred it directly to their KCP plant, which located in same compound hence does not use third party transporter/contractors.</p> <p>Transport CPO contractors:</p> <table><tr><th>Name</th><th>Address</th><th>Contact</th></tr><tr><td>PT. BSA Logistik Indonesia (CPO Contractor)</td><td>Jl. Raya Cakung Cilincing KM.3, Jakarta, Indonesia</td><td>Hendri Swabudi Setiawan (Director)</td></tr><tr><td>PT. Satrindo Jaya Agropalma (CPO Transporter)</td><td>Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia</td><td>Iswanto (Unit Head)</td></tr></table>	Name	Address	Contact	PT. BSA Logistik Indonesia (CPO Contractor)	Jl. Raya Cakung Cilincing KM.3, Jakarta, Indonesia	Hendri Swabudi Setiawan (Director)	PT. Satrindo Jaya Agropalma (CPO Transporter)	Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia	Iswanto (Unit Head)	Complied
Name	Address	Contact										
PT. BSA Logistik Indonesia (CPO Contractor)	Jl. Raya Cakung Cilincing KM.3, Jakarta, Indonesia	Hendri Swabudi Setiawan (Director)										
PT. Satrindo Jaya Agropalma (CPO Transporter)	Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia	Iswanto (Unit Head)										

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3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	<table><tr><th colspan="6">Transport CPO contractors</th></tr><tr><th colspan="3">Name</th><th colspan="2">Address</th><th>Contact</th></tr><tr><td>PT. BSA Logistik Indonesia (CPO Contractor)</td><td></td><td></td><td colspan="2">Jl. Raya Cakung Cilincing KM.3, Jakarta, Indonesia</td><td>Hendri Swabudi Setiawan (Director)</td></tr><tr><td>PT. Satrindo Jaya Agropalma</td><td></td><td></td><td colspan="2">Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia</td><td>Iswanto (Unit Head)</td></tr></table>	Transport CPO contractors						Name			Address		Contact	PT. BSA Logistik Indonesia (CPO Contractor)			Jl. Raya Cakung Cilincing KM.3, Jakarta, Indonesia		Hendri Swabudi Setiawan (Director)	PT. Satrindo Jaya Agropalma			Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia		Iswanto (Unit Head)	Complied			
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PT. Satrindo Jaya Agropalma			Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia		Iswanto (Unit Head)																									
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three</p>	<p>Daily Production report 30 December 2023: FFB processed today 1,610.99 MT; FFB processed month todate is 31,891.40 MT; CPO production today 369.60 MT; CPO produced month todate is 7,804.67 MT; PK production today 83.25 MT; PK produced month todate is 1,705.57 MT; OER today 22.94%; OER month todate is 24.47%; KER today 5.17%; KER month todate is 5.35%; CPO dispatched month todate was 7.774.11 MT; PK dispatched month todate was 1,648.75 MT.</p> <p>Daily Production report 31 July 2024: FFB processed today 1,382.62 MT; FFB processed month todate 31,570.36 MT; CPO production today 352.74 MT; CPO produced month todate is 7,649.60 MT; PK production today 68.68 MT; PK produced month todate is 1,469.96 MT; OER today 25.51%; OER month todate is 24.43%; KER today 4.97%; KER month todate was 4.66%; CPO dispatched month todate was 7,851.07 MT; PK dispatched month todate was 1,531.92 MT.</p> <p>The procedure of Supply Chain Section 7 (Documentation) stipulates storage and control of recording related to product sales, transportation until product delivery must be stored according to procedure of document and record control (SOP/SMART/UMUM/SADV/I/001) with minimum retention period of 10 years. Libo POM is able to record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <table><tr><th rowspan="2">Month</th><th colspan="2">FFB processed (MT)</th><th colspan="2">CPO production (MT)</th><th colspan="2">PK production (MT)</th></tr><tr><th>Certified</th><th>Non-certified</th><th>Certified</th><th>Non-certified</th><th>Certified</th><th>Non-certified</th></tr><tr><td>Aug 23</td><td>30,666.75</td><td>0</td><td>7,759.89</td><td>0</td><td>1,651.79</td><td>0</td></tr><tr><td>Sept 23</td><td>26,057.52</td><td>0</td><td>6,565.41</td><td>0</td><td>1,388.08</td><td>0</td></tr></table>	Month	FFB processed (MT)		CPO production (MT)		PK production (MT)		Certified	Non-certified	Certified	Non-certified	Certified	Non-certified	Aug 23	30,666.75	0	7,759.89	0	1,651.79	0	Sept 23	26,057.52	0	6,565.41	0	1,388.08	0	Complied
Month	FFB processed (MT)			CPO production (MT)		PK production (MT)																								
	Certified	Non-certified	Certified	Non-certified	Certified	Non-certified																								
Aug 23	30,666.75	0	7,759.89	0	1,651.79	0																								
Sept 23	26,057.52	0	6,565.41	0	1,388.08	0																								

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	(3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).	<table><tr><td>Oct 23</td><td>36,203.77</td><td>0</td><td>9,143.42</td><td>0</td><td>1,824.82</td><td>0</td></tr><tr><td>Nov 23</td><td>34,392.40</td><td>0</td><td>8,532.71</td><td>0</td><td>1,718.46</td><td>0</td></tr><tr><td>Dec 23</td><td>31,891.40</td><td>0</td><td>7,804.67</td><td>0</td><td>1,705.57</td><td>0</td></tr><tr><td>Jan 24</td><td>26,842.98</td><td>0</td><td>6,696.73</td><td>0</td><td>1464.67</td><td>0</td></tr><tr><td>Feb 24</td><td>23,883.60</td><td>0</td><td>6,034.32</td><td>0</td><td>1207.12</td><td>0</td></tr><tr><td>Mar 24</td><td>27,848.73</td><td>0</td><td>6,950.37</td><td>0</td><td>1432.63</td><td>0</td></tr><tr><td>Apr 24</td><td>28,750.86</td><td>0</td><td>7,198.00</td><td>0</td><td>1423.03</td><td>0</td></tr><tr><td>May 24</td><td>30,433.37</td><td>0</td><td>7,563.40</td><td>0</td><td>1563.30</td><td>0</td></tr><tr><td>Jun 24</td><td>28,1911.2</td><td>0</td><td>6,983.17</td><td>0</td><td>1251.07</td><td>0</td></tr><tr><td>Jul 24</td><td>31,570.86</td><td>0</td><td>7,649.61</td><td>0</td><td>1469.96</td><td>0</td></tr></table>	Oct 23	36,203.77	0	9,143.42	0	1,824.82	0	Nov 23	34,392.40	0	8,532.71	0	1,718.46	0	Dec 23	31,891.40	0	7,804.67	0	1,705.57	0	Jan 24	26,842.98	0	6,696.73	0	1464.67	0	Feb 24	23,883.60	0	6,034.32	0	1207.12	0	Mar 24	27,848.73	0	6,950.37	0	1432.63	0	Apr 24	28,750.86	0	7,198.00	0	1423.03	0	May 24	30,433.37	0	7,563.40	0	1563.30	0	Jun 24	28,1911.2	0	6,983.17	0	1251.07	0	Jul 24	31,570.86	0	7,649.61	0	1469.96	0	
Oct 23	36,203.77	0	9,143.42	0	1,824.82	0																																																																			
Nov 23	34,392.40	0	8,532.71	0	1,718.46	0																																																																			
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3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	<p>Extraction rate is applied to provide reliable estimation of CPO and PK produced. For year 2024, the estimated extraction rate from FFB into CPO is 25.25%, whilst from FFB to PK is 5.00%. Based on Daily Production Report dated 31 July 2024, actual extraction rate ratios from FFB into CPO is 24.43% (average 7 months), whilst from FFB to PK is 5.35% (average 7 months).</p>	Complied																																																																						
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	<p>Extraction rate is applied to provide reliable estimation of CPO and PK produced. For year 2024, the estimated extraction rate from FFB into CPO is 25.25%, whilst from FFB to PK is 5.00%. Based on Daily Production Report dated 31 July 2024, actual extraction rate ratios from FFB into CPO is 24.43% (average 7 months), whilst from FFB to PK is 5.35% (average 7 months).</p>	Complied																																																																						
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	<p>PT. Ivo Mas Tunggal-Libo POM received certified FFB only, both from their own supply bases and from other certified mill's supply base therefore applicable supply chain model is Identity Preserve (IP). Libo POM has 2 storage tanks, with 1800 MT capacity each; Libo POM has 4 kernel silos, with 22 MT capacity each.</p>	Complied																																																																						
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after</p>	<p>PT. Ivo Mas Tunggal-Libo POM is a palm oil mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product (FFB, CSPO and CSPK), therefore the site has been registered in RSPO IT Platform with ID number RSPO_PO1000001057.</p>	Complied																																																																						

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	<p>dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>As a Palm Oil Mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product, Libo POM issued Shipping Announcement for certified CPO sold and PK transferred to KCP. Sampled shipping transaction:</p> <ol style="list-style-type: none"> Shipping Announcement, with transaction ID No.TR-a7977b68-5afa for 1,007.06 MT CSPO Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 30 November 2023; Contract No.DIC/1950/011123/0002; Confirmation date 7 December 2023. Shipping Announcement, with transaction ID No.TR-65834bb6-b06f for 693.95 MT CSPO Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 21 February 2024; Contract No.DIC/1950/150224/0001; Confirmation date 12 March 2024. Shipping Announcement, with transaction ID No.TR-f1821eca-45b9 for 1,014.51 MT CSPO Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 6 May 2024; Contract No.DIC/1950/240424/0001; Confirmation date 20 May 2024. Shipping Announcement, with transaction ID No.TR-ef93e0fa-dc4a for 798.99 MT CSPO Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 31 July 2024; Contract No.DIC/1950/100724/0001; Confirmation date 6 August 2024. Shipping Announcement, with transaction ID No.TR-cdccef33-ae1c for 1000 MT CSPK Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Libo Kernel Crushing Plant (RSPO_PO1000001059) as Buyer. Shipping date 24 October 2023; Delivery Order No.1950/KER/1950/23/L014; Confirmation date 13 November 2023. Shipping Announcement, with transaction ID No.TR-743a75a1-e2cd for 1000 MT CSPK Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Libo Kernel Crushing Plant (RSPO_PO1000001059) as Buyer. Shipping date 24 January 	
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		<p>2024; Delivery Order No.1950/KER/1950/24/L001; Confirmation date 11 February 2024.</p> <p>g. Shipping Announcement, with transaction ID No.TR-9988a36b-3087 for 166.19 MT CSPK Identity Preserved; from PT. Ivo Mas Tunggal-Libo POM (RSPO_PO1000001057) as Seller to PT. Ivo Mas Tunggal-Libo Kernel Crushing Plant (RSPO_PO1000001059) as Buyer. Shipping date 29 June 2024; Delivery Order No.1950/KER/1950/24/L009; Confirmation date 24 July 2024.</p> <p>During this assessment period, PT. Ivo Mas Tunggal-Ujung Libo POM sold several volumes of certified CPO as another certification scheme. Therefore, Libo POM performed "Remove" in the RSPO IT Platform as well as for CSPO withdrawn from transport deduction, for examples:</p> <ul style="list-style-type: none"> - Transaction ID: ST-TR-4a3de06f-09bc; dated 28-02-2024; Product CSPO; Identity Preserved; Stock Transaction Type: Remove from certified stock; Transaction volume: 403.64 MT; Reason: Sold as ISCC. 	
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>The procedure for claims is stated in SOP of Supply Chain for Certified Product Model Identity Preserve "SOP Rantai Pasok Model Identity Preserve (RSPO) & Segregasi (ISPO) No.PT.IMT-LIBM/SOP/RRP/RSPO-ISPO/28 Rev.9" dated 1 August 2023.</p> <p>The mill only makes claims on RSPO Certified product in compliance with RSPO Rules on Market Communications and Claims. Statement of RSPO certified Identity Preserved is only stated in sales documents of RSPO certified product.</p>	Complied
General corporate communications			
4.1	A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives and principles of RSPO. Corporate communication is a "non-product related" claim.	PT. Ivo Mas Tunggal – Libo POM did not use RSPO corporate communication. Corporate communications are conducted by Golden Agri-Resources (GAR) as RSPO member with membership No. 1-0096-11-000-00, member since 30 January 2005 as stated on their website: https://goldenagri.com.sg .	Complied
4.2	<p>In corporate communications, a member is allowed to:</p> <ul style="list-style-type: none"> A. display its RSPO membership status B. display the RSPO web address (www.rspo.org) C. state that the member supports the work of RSPO D. state the member's history with regard to RSPO 	In corporate communication, GAR has display its RSPO membership status, display a link to the RSPO web address, stated that GAR support the work of the RSPO and stated GAR's history regarding the RSPO. GAR did not use RSPO trademark on the website.	Complied

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	E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership		
4.3	Members are not allowed to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.	In corporate communications, GAR does not use the RSPO corporate logo.	Complied
4.4	In corporate communications, RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	In corporate communications, GAR does not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	Complied
4.5	<p>Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include:</p> <ul style="list-style-type: none"> • "We have been sourcing RSPO certified palm oil since (YEAR)." • "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year." • "We have been RSPO certified since (YEAR)." • "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil." • "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified." • "Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits." • "We are RSPO certified. Ask us for our RSPO certified products." 	On the website, GAR stated that "The Roundtable on Sustainable Palm Oil's (RSPO) objective is to promote the growth and use of sustainable oil palm products through credible global standards and multistakeholder governance. To date, the following assets have received RSPO certification: 284,656.98 Hectares of planted area (including 47,539 hectares of plasma planted area), 37 Mills, 9 Kernel Crushing Plants, 6 Refineries, 7 Bulking stations, and 1 Oleochemical plant".	Complied
4.6	<p>RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:</p> <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p> <p>i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)."</p>	Golden Agri-Resources (GAR) is an RSPO member with membership No. 1-0096-11-000-00, member since 30 January 2005. Therefore, this indicator is not applicable. Not applicable	Not Applicable

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	<p>ii. X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim.</p> <p>C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: "This reported figure is not audited through RSPO Certification".</p>		
Product-specific communications			
5.1 General			
5.1.1	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	PT. Ivo Mas Tunggal – Libo POM did not display product-specific communications both on-pack or off-pack to any public statement about an individual product that contains RSPO sustainable palm oil.	Complied
5.1.2	Product-specific communications are voluntary.	PT. Ivo Mas Tunggal – Libo POM did not display product-specific communications both on-pack or off-pack to any public statement about an individual product that contains RSPO sustainable palm oil.	Complied
5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	PT. Ivo Mas Tunggal – Libo POM did not display product-specific communications such as RSPO label.	Complied
5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	PT. Ivo Mas Tunggal – Libo POM did not use any trademark or label to highlight the presence of RSPO certified sustainable palm oil products.	Complied
5.1.5	If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO	PT. Ivo Mas Tunggal – Libo POM is registered with RSPO P&C certification. Not applicable.	Not Applicable

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	<p>Trademark licence number, the following conditions shall be met as shown below</p> <ul style="list-style-type: none"> • RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field. • Both parties shall inform their certification body in writing about the agreement. • The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer. 		
5.1.6	Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain	PT. Ivo Mas Tunggal – Libo POM is registered with RSPO P&C certification. Not applicable.	Not Applicable
5.2 Off pack claims			
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	PT. Ivo Mas Tunggal – Libo POM did not make off-pack claims in their shipping documents, websites, emails, annual report.	Complied
5.2.2	When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the	Yes, PT. Ivo Mas Tunggal – Libo POM stating the supply chain model and certificate number in their sales documents such as contract, delivery order, weighbridge ticket.	Complied

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	supply chain model and certificate number under which the claim is being made.		
5.2.3	<p>Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options:</p> <ul style="list-style-type: none"> • If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products, it is essential that customers are aware that the products have been made on behalf of the distributor or wholesaler, with specific evidence either through on pack claims or documentation. • If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2. 	PT. Ivo Mas Tunggal – Libo POM is not a distributor or wholesaler. Not applicable.	Not Applicable
5.3 On pack claims			
5.3.1	Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.	PT. Ivo Mas Tunggal – Libo POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Libo POM is registered with RSPO P&C certification.	Complied
5.3.2	<p>In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered:</p> <p>A) For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p> <ul style="list-style-type: none"> • RSPO IP/SG CERTIFIED* 	PT. Ivo Mas Tunggal – Libo POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Libo POM is registered with RSPO P&C certification.	Complied

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	<ul style="list-style-type: none"> Contains RSPO IP/SG palm oil* Contains RSPO certified palm oil (IP/SG)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>		
	<p>B) or Mass Balance (MB) Certified Products:</p> <ul style="list-style-type: none"> RSPO MIXED* Contributes to the production of RSPO certified palm oil* Contains RSPO certified palm oil (MB)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT. Ivo Mas Tunggal – Libo POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Libo POM is registered with RSPO P&C certification.	Complied
	<p>C) For Partially Certified Products:</p> <ul style="list-style-type: none"> RSPO 50% MIXED* Contains at least 50% RSPO certified palm oil* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT. Ivo Mas Tunggal – Libo POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Libo POM is registered with RSPO P&C certification.	Complied
	<p>D) For Products covered with Book and Claim (B&C):</p> <ul style="list-style-type: none"> RSPO CREDITS* Supports the production of RSPO certified palm oil* Contains palm oil covered by the purchase of RSPO Credits* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT. Ivo Mas Tunggal – Libo POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Libo POM is registered with RSPO P&C certification.	Complied
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	PT. Ivo Mas Tunggal – Libo POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Libo POM is registered with RSPO P&C certification.	Complied
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	PT. Ivo Mas Tunggal – Libo POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Libo POM is registered with RSPO P&C certification.	Complied
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	PT. Ivo Mas Tunggal – Libo POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Libo POM is registered with RSPO P&C certification.	Complied
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	PT. Ivo Mas Tunggal – Libo POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Libo POM is registered with RSPO P&C certification.	Complied

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MODULE A – IDENTITY PRESERVED			
	95% of the palm oil content must be RSPO IP certified.	The IP volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under IP model is considered 100% content.	Complied
	If 100% of RSPO IP certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.	The IP volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under IP model is considered 100% content.	Complied
Messaging			
	<p>Messaging ALLOWED for storytelling in product-specific communications may include any of the following elements:</p> <ul style="list-style-type: none"> • The palm oil products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure that it contains RSPO certified palm oil. For more information: www.rspo.org • RSPO certified sustainable palm oil products were kept apart from other palm oil products throughout the supply chain. www.rspo.org • Certified sustainable palm oil products can be traced back to RSPO certified mills and plantations. www.rspo.org • The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org • RSPO certified sustainable palm oil has been produced according to stringent environmental and social criteria. www.rspo.org. 	There is no messaging/label/trademark/label used. Therefore, this indicator is not applicable.	Not Applicable
Product-Specific Communications Labelling			
	<p>Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> • RSPO Trademark that includes the tag "CERTIFIED"; or • RSPO Trademark that includes the tag "This product contains certified sustainable palm oil". 	There is no messaging/label/trademark/label used. Therefore, this indicator is not applicable.	Not Applicable
Principle 4: Respect community and human rights and deliver benefit			

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Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.			
Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
4.1.1	<p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a policy and has declared it regarding the code of ethics, recorded in the Golden Agri-Resources Business and Human Rights Policy dated June 2021 which contains:</p> <ol style="list-style-type: none"> 1. Respecting the rights and dignity of workers in accordance with legal provisions, providing fair treatment without discrimination and building harmonious industrial relations 2. Respecting workers' rights in terms of freedom of opinion, collective bargaining, and forming and joining trade unions/labor unions 3. Preventing forced labour practices and not using workers from human trafficking 4. Ensuring that no children are employed in all lines of operations 5. Ensuring the safety of the company's work environment and operations 6. Recognizing equal rights and participation of women around the operating unit 7. Creating safe and healthy work area conditions and providing environmental protection 8. Respecting the rights of local and indigenous communities in accordance with applicable laws and regulations where the company operates 9. Respecting and protecting the rights of whistleblowers and human rights defenders 10. Complying with legal provisions regarding the prevention of bribery and corruption practices 11. Taking steps to resolve and restore negative impacts in accordance with applicable laws and regulations where the company operates if there is a human rights violation <p>The policy has been socialized to the internal or external stakeholder on January – May 2024. Records of socialization are available and has been reviewed. Based on interview with internal stakeholders and external stakeholders, they stated that Libo POM and the supply base have communicated the policy on upholding human rights.</p>	Complied

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4.1.2	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>- Minor compliance -</p>	<p>Based on interview with worker union and worker during audit obtained information that PT. Ivo Mas Tunggal does not intimidate or violence (including any form of harassment or paramilitary usage) to solve any issue, complaint, or grievance.</p> <p>Until this surveillance, there were no conflicts and land disputes within the company. This is also in line with the results of interviews with surrounding communities and related agencies during a public consultation, which stating that there were no land conflicts in the company's operational area.</p>	Complied
Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.			
4.2.1	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <p>- Critical (Major) compliance -</p>	<p>The company explains several policies related to the complaint system, including the SOP for handling complaints and grievances No.SOP/SMART/SUST/IV/003 last revised on 8 March 2022. The policy explains the activities for handling complaints related to employment and non-employment (e.g.: facilities, employment, etc.) and also external communication mechanisms (e.g.: contractors, suppliers, government agencies, etc.) including mechanisms if there's complaint. This policy also explains that the company can submit complaints to the RSPO complaint system if there is no resolution and protect the identity of the reporter (whistle-blower) if necessary. This system or policy is socialized directly to stakeholders, including the underprivileged community. The SPO Officer is responsible for receiving, recording, sorting and making a summary of complaints and conflicts, both verbally and in writing from the reporter who will then store the document as an archive that must be maintained. Many channels can be used to convey complaints and conflicts:</p> <ul style="list-style-type: none"> - Suggestion/complaint box - Telephone or short message (+62 882-1290-9203) - Public media - Certification Institution - Reports from Non-Governmental Organizations (NGOs) or - Head Office with the address Sinarmas Land Plaza, Tower II, 34th floor, Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia - Email: grievance@sinarmas-agri.com <p>Handling of complaints and conflicts will then be verified by the person in charge, verification of complaints and conflicts that have been submitted by the reporter requires 14 working days since the reporter submitted the complaint and</p>	Complied

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		conflict. Estate Manager/Mill Manager can provide an initial notification letter in response to complaints and conflicts.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. - Minor compliance -	<p>The company explains several policies related to the complaint system, including the SOP for handling complaints and grievances No. SOP/SMART/SUST/IV/003 last revised on 8 March 2022. The policy explains the activities for handling complaints related to external communication mechanisms (e.g.: contractors, suppliers, government agencies, etc.) including mechanisms if there are complaints. This policy also explains that the company can submit complaints to the RSPO complaint system if there is no resolution and protect the identity of the reporter (whistle-blower) if necessary. This system or policy is socialized directly to stakeholders, including the underprivileged community.</p> <p>Separately, PT. Ivo Mas Tunggal has had a SOP No.SOP/SMART/GIMS-SCMD/USDV/I/001 Rev.02 validated on 11 April 2017 concerning in handling workers grievances. The policy explained activities of handling grievances related to manpower or non-manpower (e.g.: facilities, working condition, etc). In the general mechanism of handling grievance, is stated as follows:</p> <ul style="list-style-type: none"> • The company's commitment to protect the anonymity of whistleblowers. • Submission verbally or in writing to the contact person of the company or through labour union. • Responses will be given at a maximum of 14 working days. <p>This policy explained that all complaints will be summarized and recorded in the List of External Complaint Monitoring. However, illiterate people can submit their complaints through the village head or another representative from the stakeholder and also recorded in the List of External Complaint Monitoring.</p> <p>Log Book Internal complaint is a monitoring of internal complaints from workers, most of which are complaints related to damage to public facilities or infrastructure (worker housing and other public facilities). Until August 2024, there were 6 complaints from workers and all of them had been responded to in accordance with established procedures.</p> <p>This submission/socialization procedure is also conveyed through a flow chart and can also be conveyed through a representative authorized by the reporter or a telephone connection, so that members of the public/stakeholders who cannot read or write can still convey their complaints, as stated in 4.2.1 above.</p>	Complied

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		In accordance with the Complaint Monitoring Log Book, it is the monitoring of communication from external parties or stakeholders which is usually delivered directly via letter (direct complaint channel via official letter to the Factory Estate). Until August 2024 there were no records of complaints from external (presented at 4.2.3 below).	
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. - Minor compliance -	In accordance with the Complaint Monitoring Log Book, it is the monitoring of communication from external parties or stakeholders which is usually delivered directly via letter (direct complaint channel via official letter to the Factory Estate). Log Book Internal complaint is a monitoring of internal complaints from workers, most of which are complaints related to damage to public facilities or infrastructure (worker housing and other public facilities). Until August 2024, there were 6 complaints from workers and all of them had been responded to in accordance with established procedures. PT IMT-Libo has a log book to record external complaints in the form of an <i>Pencatatan Keluhan dan Ketidakpuasan Eksternal</i> , during the period January - July 2024, there were no external complaints submitted from stakeholders.	Complied
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. - Minor compliance -	SOP for handling complaints and grievances No.SOP/SMART/SUST/IV/003 last revised on 8 March 2022. The policy explains the activities for handling complaints related to external communication mechanisms including mechanisms if there are complaints. This policy also explains that the company can submit complaints to the RSPO complaint system if there is no resolution and protect the identity of the reporter (whistle-blower) if necessary. This is including inviting third-party for mediation if needed. Separately, PT. Ivo Mas Tunggal has had a SOP No.SOP/SMART/GIMS-SCMD/USDV/I/001 Rev.02 validated on 11 April 2017 concerning in handling workers grievances. This is including inviting manpower office for mediation if needed.	Complied
Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.			
4.3.1	Contributions to community development that are based on the results of consultation with local community are demonstrated. - Minor compliance -	PT. Ivo Mas Tunggal has been able to prove its contribution to community development in the form of a CSR (Corporate Social Responsibility) program that is planned and realized every year. In the preparation of this CSR program, it is based on the results of consultations with the local community that have been	Complied

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		<p>carried out in a document entitled Public Consultation on the Preparation of Strategic and Long-Term Social Plans with the Community in Kandis District in the Year 2024 which was carried out on 20-22 February 2024 to representatives of respondents from the surrounding community and smallholder farmers involved in the consultation, including other farmers from villages around the company such as Libo Jaya Village, Kandis Kota Village, Jambai Makmur Village, and others.</p> <p>The following are the CSR programs and realizations in 2023 i.e. total CSR budget of IDR 4,344,889,500 with 214 activities.</p> <p>CSR Activity Report in 2023, as follow:</p> <ul style="list-style-type: none"> 6. Education Sector; there are 24 activities with funds IDR 1,413,087,647 7. Health Sector; there are 18 activities with funds IDR 292,297,550 8. Infrastructure Sector; there are 19 activities with funds IDR 85,242,376 9. Economy Sector; there are 7 activities with funds IDR 218,819,739 10. Environment Sector; there are 4 activities with funds IDR 47,872,000. <p>Samples of CSR program realization were taken:</p> <ul style="list-style-type: none"> • 1 January 2024; assistance for scholarships for Sakai school children in 14 schools in Kandis District, worth IDR 14,000,000. • 1 January 2024; assistance for uniforms and equipment for Sakai school children for elementary, junior high and high schools worth IDR 129,647,000. • 3 May 2024; assistance for repairing the partitions of SDN 05 Sam Sam worth IDR 756,000. • 31 January 2024; assistance for purchasing feed and medicine for goats for 11 villages around the plantation. <p>Total funds disbursed amounted to IDR 2,342,879,337 with 109 activities. Thus, the realization of the CSR program for the 2023 period has achieved 53.9% of funding and 50.93% of activities have been achieved.</p>	
Criteria 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1	(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior	<p>Based on document review, as explained in 2.1.2, PT. Ivo Mas Tunggal plantation area comes from forest area release allotted by Indonesian government the area allocation:</p> <p>Location Permit</p>	Complied

	<p>and Informed (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.</p> <p>- Critical (Major) compliance -</p>	<p>- PT. Ivo Mas Tunggal showed the area allocation “Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.532/XII/1984 tentang Pencadangan Tanah Seluas 41,870 Ha di Desa Bagan Sinembah, Kecamatan Kubu dan Desa Simpang Libo, Kecamatan Mandau, Kabupaten Daerah Tingkat II Bengkalis untuk PT. Ivo Mas Tunggal” dated 7 December 1984. In the decree for allocation stated the area of 41,870 Ha comprise of four (4) locations:</p> <ol style="list-style-type: none"> Bagan Sinembah I location of 13,000 Ha located in Kubu District, Bengkalis Regency – north boundary with Hutan Produksi Terbatas (Limited Production Forest) Bagan Sinembah I; south boundary with community land and state land; east boundary with Hutan Produksi Terbatas (Limited Production Forest) from Rumbai river; west boundary with PIR-SUS area Bagan Sinembah II; Bagan Sinembah II location of 6,500 Ha located in Kubu District, Bengkalis Regency – north boundary with community land and state land starting from Ujung Tanjung to Bagan Batu; south boundary with Hutan Produksi Terbatas (Limited Production Forest) and Hutan Produksi (Production Forest); east boundary with Hutan Produksi (Production Forest) from Dua river; west boundary with PIR-SUS area Bagan Sinembah II; Simpang Libo I location of 20,000 Ha located in Mandau District, Bengkalis Regency – north boundary with Hutan Produksi (Production Forest); south boundary with Transmigration Land SP1, SP4, SP5 from Libo river; east boundary with community and state land along Pekanbaru-Duri road; west boundary with Hutan Produksi (Production Forest) from Samsam river toward south; Simpang Libo II location of 2,370 Ha located in Mandau District, Bengkalis Regency – north boundary with community land and state land; south boundary with community land and state land along Pekanbaru-Duri road; east boundary with Hutan Produksi (Production Forest) from Kuala Sungai Belulu; west boundary with community land and state land along Pekanbaru-Duri road; <p>Additionally the area of 10,000 Ha located in Bagan Sinembah, Kubu District, Bengkalis Regency has included into this decree – as per “Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.20/I/1981” dated 15 January 1981.</p>	
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		<ul style="list-style-type: none"> - Location permit as per "Surat Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.543/X/1986 tentang Izin Lokasi dan Pembebasan Hak/Pembelian Tanah Seluas Kurang Lebih 45,870 (Empat Puluh Lima Ribu Delapan Ratus Tujuh Puluh) Ha di Kecamatan Mandau dan Kecamatan Kubu, Kabupaten Bengkalis untuk Perkebunan Kelapa Sawit yang Dikelola oleh PT. Ivo Mas Tunggal" dated 8 October 1986. In the decree for location stated the 45,870 Ha comprise of four (4) locations: <ul style="list-style-type: none"> a. Libo I location of 12,370 Ha located in Mandau District, Bengkalis Regency – north boundary with forest concession PT. Mandau; south boundary with forest concession PT. Mandau; east boundary with community land and PT. Caltex housing; west boundary with forest concession PT. Mandau; b. Libo II location of 14,000 Ha located in Mandau District, Bengkalis Regency – north boundary with forest concession PT. Kulim; south boundary with forest concession PT. Kulim; east boundary with forest concession PT. Kulim; west boundary with community land and PT. Caltex housing; c. Bagan Sinembah I location of 9,000 Ha located in Kubu District, Bengkalis Regency – north boundary with forest concession PT. Cayantry; south boundary with community plantation; east boundary with forest concession PT. Esa Indah Timber; west boundary with PIR-SUS area Bagan Sinembah II; d. Bagan Sinembah II location of 10,500 Ha located in Kubu District, Bengkalis Regency – north boundary with community plantation; south boundary with forest concession PT. Murini Timber; east boundary with forest concession PT. Murini Timber; west boundary with forest concession PT. Murini Timber; - The location permit completed with area map scale 1:100,000 dated 8 October 1986 indicating the area of PT. Ivo Mas Tunggal in 2 land parcels of 26,370 Ha and 27,000 Ha. The company was subsequently divided into two companies PT. Salim Ivomas Pratama and PT. Ivo Mas Tunggal, each managing separate land parcels. - The area separation and permit separation decreed as per "Surat Dinas Perkebunan Propinsi Daerah Tingkat I Riau No.IV/1045/SD.01/11.94 Perihal 	
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		<p>Dukungan Izin Prinsip Pemisahan Pengelolaan Perkebunan PT. Ivo Mas Tunggal, dated 12 November 1994.</p> <ul style="list-style-type: none"> - The decree stipulated that each company managed separate land of 53,370 Ha formerly known as PT. Ivo Mas Tunggal into: - PT. Ivo Mas Tunggal with area land of 26,370 Ha located in Mandau District, Bengkalis Regency, Riau Province managed by Sinar Mas Group; - PT. Salim Ivo Mas Pratama with area land of 27,000 Ha located in Kubu District, Bengkalis Regency, Riau Province managed by Salim Group <p>Forest Area Release</p> <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal demonstrated "Keputusan Menteri Kehutanan No.036/KPTS-II/90 tentang Pelepasan Sebagian Kelompok Hutan Sungai Tentara-Sungai Minda Seluas ± 13,595 Ha, Kelompok Hutan Sungai Kandis-Sungai Pekalar Seluas ± 14,500 Ha, Kelompok Hutan Sungai Basar-Sungai Rumbia Seluas ± 9,398 Ha dan Kelompok Hutan Sungai Dua-Sungai Bangko Seluas ± 10,975 Ha di Kabupaten Daerah Tingkat II Bengkalis, Propinsi Daerah Tingkat I Riau untuk Budidaya Perkebunan Atas Nama PT. Ivo Mas Tunggal" dated 20 January 1990. In the decree the forest area released and then handed over to Badan Pertanahan Nasional to be issued for Hak Guna Usaha of PT. Ivo Mas Tunggal. <p>Land Title</p> <p>PT. Ivo Mas Tunggal issued with 2 land titles and divided for 3 mills and their separate supply bases. The supply bases for Libo POM comes from Libo Estate, Nenggala Estate, Sei Rokan Estate area were part of land title No.51/HGU/BPN/97 of 11,621.02 Ha.</p> <ul style="list-style-type: none"> - Land title/Hak Guna Usaha (HGU) based on "Keputusan Menteri Negara Agraria/Kepala Badan Pertanahan Nasional No.51/HGU/BPN/97 tentang Pemberian Hak Guna Usaha Atas Tanah di Kabupaten Bengkalis, Propinsi Riau" dated 25 June 1997. The land title for PT. Ivo Mas Tunggal granted area of 11,621.20 Ha for oil palm plantation located in Mandau District, Bengkalis Regency, valid for 35 years. <p>The decree referring to survey plan "Peta Gambar Situasi Khusus No.67/1988" dated 19 November 1988 where the area surveyed of 11,621.2 Ha.</p>	
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		<p>Minutes of B Committee "Risalah Pemeriksaan Tanah Panitia Pemeriksa Tanah (Panitia B) Provinsi Riau No.17/RSL/HGU/1996" dated 19 June 1996. The minutes stipulated that the HGU was obtained from land compensation to community of 176 land parcels (368.753 Ha) and among those area 8,220 Ha was under operation area PT. Caltex Pacific Indonesia and the company did not object with HGU application.</p> <ul style="list-style-type: none">- "Sertipikat Tanda Bukti Hak No.05.12.82.16.2.00002 – Buku Tanah Hak Guna Usaha No.2 Desa Sam Sam, Kecamatan Minas, Kabupaten Siak, Provinsi Riau untuk 11,621.20 Ha Pemegang Hak PT. Ivo Mas Tunggal di Jakarta" dated 12 August 1997.- Map of land title as per survey plan "Peta Gambar Situasi Khusus No.67/1988" dated 19 November 1988. <p>Note:</p> <p>There was an area of 107.83 Ha released to state for National Toll Road Project and registered: "Berita Acara Pelepasan Hak No.22/PPT-JT/XI/2015" dated 11 November 2015.</p> <p>Based on this changes due to toll road project, the certificate "Sertipikat Tanda Bukti Hak No.05.12.82.16.2.00002 – Buku Tanah Hak Guna Usaha No.2 Desa Sam Sam, Kecamatan Minas, Kabupaten Siak, Provinsi Riau untuk 11,621.20 Ha Pemegang Hak PT. Ivo Mas Tunggal di Jakarta" dated 12 August 1997 – was still hold by BPN Provinsi Riau.</p> <p>A proportion of Nenggala Estate and Sei Rokan Estate were not issued with HGU/land title thus the status of the FFB production is Non-Certified.</p> <p>The list of non-certified blocks made up to non-certified complex, comprise of:</p> <table><tr><th>Estate status</th><th>Hectarage</th><th>Remarks</th></tr><tr><td>Nenggala Estate</td><td>2,549.53</td><td>Issued with HGU/land title</td></tr><tr><td>- Certified area</td><td>2,156.74</td><td>Certified area lower because Non-Certified blocks are round up into complex</td></tr><tr><td>- Planted in Certified area</td><td>1,861.57</td><td>Planted area from the 2,156.74 Ha</td></tr><tr><td>- Non-certified area</td><td>419.90</td><td>Nenggala Estate has not issued with HGU/land title for block C34, C35, B20, B21, B22, B23, B26, B27, B30, B33, A19, A21, A26 totalling 404.30 Ha A31 & A23 totalling 15.60 Ha</td></tr><tr><td>Sei Rokan Estate</td><td>4,195.70</td><td>Issued with HGU/land title</td></tr></table>	Estate status	Hectarage	Remarks	Nenggala Estate	2,549.53	Issued with HGU/land title	- Certified area	2,156.74	Certified area lower because Non-Certified blocks are round up into complex	- Planted in Certified area	1,861.57	Planted area from the 2,156.74 Ha	- Non-certified area	419.90	Nenggala Estate has not issued with HGU/land title for block C34, C35, B20, B21, B22, B23, B26, B27, B30, B33, A19, A21, A26 totalling 404.30 Ha A31 & A23 totalling 15.60 Ha	Sei Rokan Estate	4,195.70	Issued with HGU/land title	
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Sei Rokan Estate	4,195.70	Issued with HGU/land title																			

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Certified area	4,195.70	-
Planted in Certified area	3,715.63	Planted area from the 4,195.70 Ha
Non-certified area	102.70	Sei Rokan Estate has not issued with HGU/land title for block B01 & B02 totalling 102.70 Ha

For Sei Rokan Estate, the area of non-certified 102.70 Ha was re-registered through:

- Land survey mapping "Kadastral PBT No.28/2003" dated 22 December 2003.

For Nenggala Estate the area of non-certified 419.90 Ha was re-registered through

- Location Permit "Keputusan Kepala Kantor Pelayanan Terpadu Satu Pintu Kabupaten Siak No.180/KPTS-IL/KPTSP/2011/05b tentang Pemberian Izin Lokasi Perkebunan Kelapa Sawit atas nama PT. Ivo Mas Tunggal Lokasi NGLE 4.2 Seluas 141.227 Ha di Desa Kelurahan Telaga Sam-sam, Kecamatan Kandis", dated 10 February 2011. The land title was based on "Berita Acara Hasil Pemeriksaan Lapangan Izin Lokasi atas nama PT. Ivo Mas Tunggal berdasarkan SPT No.067/KPTSP/XII/2010/456" dated 16 December 2010 – complemented with map "Peta Lampiran Surat Keputusan Kepala Kantor Pelayanan Terpadu Satu Pintu Kabupaten Siak No.180/KPTS-IL/KPTSP/2011 – Pemberian Izin Lokasi Perkebunan Kelapa Sawit PT. Ivo Mas Tunggal, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau, Luas 141.227 Ha" dated 10 February 2011, scale 1:10,000.
- Location Permit "Keputusan Kepala Kantor Pelayanan Terpadu Satu Pintu Kabupaten Siak No.180/KPTS-IL/KPTSP/2011/05c tentang Pemberian Izin Lokasi Perkebunan Kelapa Sawit atas nama PT. Ivo Mas Tunggal Lokasi NGLE 4.3 Seluas 135.582 Ha di Desa Kelurahan Telaga Sam-sam, Kecamatan Kandis", dated 10 February 2011. The land title was based on "Berita Acara Hasil Pemeriksaan Lapangan Izin Lokasi atas nama PT. Ivo Mas Tunggal berdasarkan SPT No.067/KPTSP/XII/2010/456" dated 16 December 2010 – complemented with map "Peta Lampiran Surat Keputusan Kepala Kantor Pelayanan Terpadu Satu Pintu Kabupaten Siak No.180/KPTS-IL/KPTSP/2011 – Pemberian Izin Lokasi Perkebunan Kelapa Sawit PT. Ivo Mas Tunggal, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau, Luas 135.582 Ha" dated 10 February 2011, scale 1:10,000.

		<ul style="list-style-type: none"> - Location Permit "Keputusan Kepala Kantor Pelayanan Terpadu Satu Pintu Kabupaten Siak No.180/KPTS-IL/KPTSP/2011/05d tentang Pemberian Izin Lokasi Perkebunan Kelapa Sawit atas nama PT. Ivo Mas Tunggal Lokasi NGLE 5 Seluas 16.00 Ha di Desa Kelurahan Telaga Sam-sam, Kecamatan Kandis", dated 10 February 2011. The land title was based on "Berita Acara Hasil Pemeriksaan Lapangan Izin Lokasi atas nama PT. Ivo Mas Tunggal berdasarkan SPT No.067/KPTSP/XII/2010/456" dated 16 December 2010 – complemented with map "Peta Lampiran Surat Keputusan Kepala Kantor Pelayanan Terpadu Satu Pintu Kabupaten Siak No.180/KPTS-IL/KPTSP/2011/05d – Pemberian Izin Lokasi Perkebunan Kelapa Sawit PT. Ivo Mas Tunggal, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau, Luas 16.00 Ha" dated 10 February 2011, scale 1:10,000. - Location Permit "Keputusan Kepala Kantor Pelayanan Terpadu Satu Pintu Kabupaten Siak No.180/KPTS-IL/KPTSP/2011/05f tentang Pemberian Izin Lokasi Perkebunan Kelapa Sawit atas nama PT. Ivo Mas Tunggal Lokasi NGLE 4.1 Seluas 128.751 Ha di Desa Kelurahan Telaga Sam-sam, Kecamatan Kandis", dated 10 February 2011. The land title was based on "Berita Acara Hasil Pemeriksaan Lapangan Izin Lokasi atas nama PT. Ivo Mas Tunggal berdasarkan SPT No.067/KPTSP/XII/2010/456" dated 16 December 2010 – complemented with map "Peta Lampiran Surat Keputusan Kepala Kantor Pelayanan Terpadu Satu Pintu Kabupaten Siak No.180/KPTS-IL/KPTSP/2011 – Pemberian Izin Lokasi Perkebunan Kelapa Sawit PT. Ivo Mas Tunggal, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau, Luas 141.227 Ha" dated 10 February 2011, scale 1:10,000. <p>In addition, the Lands Office has conducted land measurement</p> <ul style="list-style-type: none"> - Land survey mapping "Kadastral PBT 11C-05.11-2013" dated 12 June 2013 for 131.70 Ha. - Land survey mapping "Kadastral PBT 11D-05.11-2013" dated 12 June 2013 for 145.60 Ha. - Land survey mapping "Kadastral PBT 14C-05.11-2011" dated 22 November 2011 for 15.60 Ha. - Land survey mapping "Kadastral PBT 14E-05.11-2011" dated 22 November 2011 for 127.50 Ha. 	
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		<p>But then since 2015, due to national toll road project the changes to the land title/HGU "Sertipikat Tanda Bukti Hak No.05.12.82.16.2.00002 – Buku Tanah Hak Guna Usaha No.2 Desa Sam Sam, Kecamatan Minas, Kabupaten Siak, Provinsi Riau untuk 11,621.20 Ha Pemegang Hak PT. Ivo Mas Tunggal di Jakarta" dated 12 August 1997 – was pending.</p> <p>Company prepared plan to obtain land title/HGU PT. Ivo Mas Tunggal</p> <table> <tr> <th>Activity</th><th>Related Stakeholder</th><th>Sei Rokan Estate</th><th>Nenggala Estate</th></tr> <tr> <td>Forest Area Release</td><td>Kementerian Lingkungan Hidup dan Kehutanan</td><td>Done "Surat Keputusan Pelepasan PP 60/110A"</td><td>Done "Surat Keputusan Pelepasan PP 60/110A"</td></tr> <tr> <td>Spatial planning "Kegiatan Kesesuaian Pemanfaatan Ruang"</td><td>BKPM Jakarta</td><td></td><td></td></tr> <tr> <td>Measurement "Surat Pengantar Pengukuran"</td><td>BPN Riau</td><td>done</td><td>1 November 2024</td></tr> <tr> <td>Payment of measurement fee "Penerimaan Negara Bukan Pajak"</td><td>ATR Pengukuran Jakarta</td><td></td><td></td></tr> <tr> <td>Thematic measurement "Pengukuran Tematik"</td><td>BPN Riau</td><td></td><td></td></tr> <tr> <td>Payment of measurement fee "Penerimaan Negara Bukan Pajak"</td><td>ATR Pengukuran Jakarta</td><td>1 November 2024</td><td>1 November 2024</td></tr> <tr> <td>Map "Peta Bidang"</td><td>ATR Pengukuran Jakarta</td><td>5 January 2025</td><td>5 January 2025</td></tr> <tr> <td>Pre Land Title Committee "Pra Panitia B"</td><td>BPN Riau</td><td>5 February 2025</td><td>5 February 2025</td></tr> <tr> <td>Payment of measurement fee "Penerimaan Negara Bukan Pajak"</td><td>BPN Riau</td><td>5 February 2025</td><td>5 February 2025</td></tr> </table>	Activity	Related Stakeholder	Sei Rokan Estate	Nenggala Estate	Forest Area Release	Kementerian Lingkungan Hidup dan Kehutanan	Done "Surat Keputusan Pelepasan PP 60/110A"	Done "Surat Keputusan Pelepasan PP 60/110A"	Spatial planning "Kegiatan Kesesuaian Pemanfaatan Ruang"	BKPM Jakarta			Measurement "Surat Pengantar Pengukuran"	BPN Riau	done	1 November 2024	Payment of measurement fee "Penerimaan Negara Bukan Pajak"	ATR Pengukuran Jakarta			Thematic measurement "Pengukuran Tematik"	BPN Riau			Payment of measurement fee "Penerimaan Negara Bukan Pajak"	ATR Pengukuran Jakarta	1 November 2024	1 November 2024	Map "Peta Bidang"	ATR Pengukuran Jakarta	5 January 2025	5 January 2025	Pre Land Title Committee "Pra Panitia B"	BPN Riau	5 February 2025	5 February 2025	Payment of measurement fee "Penerimaan Negara Bukan Pajak"	BPN Riau	5 February 2025	5 February 2025	
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4.4.2	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <ul style="list-style-type: none"> - Minor compliance - <p>4.4.2a Evidence that a plan has been developed through consultation and discussion held in good faith with all affected groups within the community, with specific assurances that vulnerable, minority and gender groups are asked for their opinions, and that information has been provided to all affected groups, including in it information about the steps taken to involve them in decision making.</p> <p>4.4.2b Evidence that the unit of certification has respected communities to give or withhold their consent to the operations at the time that these decisions were taken;</p>	<p>The company shows the Recapitulation List of Compensation Documents from 1986 to 1992. The list shows information on the name of the landowner, location/village area, compensation value. Based on interview with company officer, back in 1986 the compensation was conducted by direct payment and there was no other agreement.</p> <p>These documents were prepared in the Indonesian language and were also involved and witnessed by community representatives such as the village head and district head.</p>	Complied																				

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	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities. Including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.		
4.4.3	<p>(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal demonstrated the initial map planned for plantation development based on Location Permit/Izin Lokasi</p> <ul style="list-style-type: none"> - Location permit as per "Surat Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.543/X/1986 tentang Izin Lokasi dan Pembebasan Hak/Pembelian Tanah Seluas Kurang Lebih 45,870 (Empat Puluh Lima Ribu Delapan Ratus Tujuh Puluh) Ha di Kecamatan Mandau dan Kecamatan Kubu, Kabupaten Bengkalis untuk Perkebunan Kelapa Sawit yang Dikelola oleh PT. Ivo Mas Tunggal" dated 8 October 1986. In the decree for location stated the 45,870 Ha comprise of four (4) locations: Libo I location of 12,370 Ha located in Mandau District, Bengkalis Regency; Libo II location of 14,000 Ha located in Mandau District, Bengkalis Regency; Bagan Sinembah I location of 9,000 Ha located in Kubu District, Bengkalis Regency; Bagan Sinembah II location of 10,500 Ha located in Kubu District, Bengkalis Regency; - The location permit completed with area map scale 1:100,000 dated 8 October 1986 indicating the area of PT. Ivo Mas Tunggal in 2 land parcels of 26,370 Ha. <p>And map as per HGU/land title</p> <ul style="list-style-type: none"> - "Sertipikat Tanda Bukti Hak No.05.12.82.16.2.00002 – Buku Tanah Hak Guna Usaha No.2 Desa Sam Sam, Kecamatan Minas, Kabupaten Siak, Provinsi Riau untuk 11,621.20 Ha Pemegang Hak PT. Ivo Mas Tunggal di Jakarta" dated 12 August 1997. - Map of land title as per survey plan "Peta Gambar Situasi Khusus No.67/1988" dated 19 November 1988. 	Complied
4.4.4	All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements.	<p>Based on document review, all document pertaining to land compensation process available in Bahasa Indonesia.</p> <p>Based on interview with stakeholder Sam sam Village, Libo Jaya Village, Belutu Village, company presented all information related to land compensation process, negotiation, in Bahasa Indonesia.</p>	Complied

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	- Minor compliance -		
4.4.5	<p>(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.</p> <p>- Critical (Major) compliance -</p>	<p>Based on document review, the previous landowner can appoint their own representative and/or legal counsel.</p> <ul style="list-style-type: none"> - Alibun Siregar appointed his representative H. Hamzah Abdulgani to negotiate with company. This is recorded as per "Surat Kuasa Alibun Siregar kepada H. Hamzah Abdulgani untuk bertindak mengenai penyelesaian ganti rugi tanah dengan PT. Ivo Mas" dated 26 September 1992. - H. Hamzah Abdulgani communicated with PT. Ivo Mas Tunggal on behalf Alibun Siregar when signing statement letter on compensation "Surat Pernyataan H. Hamzah Abdulgani untuk ganti rugi tanah seluas 74.25 Ha, dengan ganti rugi sebesar Rp.425,000 per Ha" dated 3 August 1993. 	Complied
4.4.6	<p>There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.</p> <p>- Minor compliance -</p>	<p>Based on document review, company is opening channel for negotiation with previous landowner.</p> <ul style="list-style-type: none"> - H. Hamzah Abdulgani communicated with PT. Ivo Mas Tunggal on behalf Alibun Siregar when signing statement letter on compensation "Surat Pernyataan H. Hamzah Abdulgani untuk ganti rugi tanah seluas 74.25 Ha, dengan ganti rugi sebesar Rp.425,000 per Ha" dated 3 August 1993. - Upon negotiation, the approved value Rp.30,000,000 for 74.25 Ha - Payment receipt "Kwitansi H. Hamzah Abdul Gani dari PT. Ivo Mas Tunggal-Sam Sam untuk Ganti Rugi Tanah di PT. IMT Kandis" dated 13 October 1993. 	Complied
Criteria 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	<p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p> <p>- Critical (Major) compliance -</p>	<p>Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new planting after 2005. The latest land compensation was carried out in 1993 in area of PT. Ivo Mas Tunggal – Libo, Nenggala, Sei Rokan Estate.</p>	Complied
4.5.2	<p>(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions. All the relevant information and documents are made available, and community have option of resourced access to independent third-party advice through a</p>	<p>Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new planting after 2005. The latest land compensation was carried out in 1993 in area of PT. Ivo Mas Tunggal – Libo, Nenggala, Sei Rokan Estate.</p>	Complied

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	documented, long-term and two- way process of consultation and negotiation. - Critical (Major) compliance -		
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'agree' or 'not agree' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations. - Minor compliance -	Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new planting after 2005. The latest land compensation was carried out in 1993 in area of PT. Ivo Mas Tunggal – Libo, Nenggala, Sei Rokan Estate.	Complied
4.5.4	To ensure local food and water security and as part of the FPIC process, SEIA participation and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of land allocations process. - Minor compliance -	Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new planting after 2005. The latest land compensation was carried out in 1993 in area of PT. Ivo Mas Tunggal – Libo, Nenggala, Sei Rokan Estate. As a result of interviews with representatives of Samsam Village, and Libo Jaya Village, local communities do not experience any restrictions regarding access to water and food in the company's operational areas because they get it from their own bore well and market in Kandis Kota.	Complied
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access information and advice, that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands. - Minor compliance -	Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new planting after 2005. The latest land compensation was carried out in 1993 in area of PT. Ivo Mas Tunggal – Libo, Nenggala, Sei Rokan Estate.	Complied
4.5.6	Evidence is available that the communities or their representatives gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator. - Minor compliance -	Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new planting after 2005. The latest land compensation was carried out in 1993 in area of PT. Ivo Mas Tunggal – Libo, Nenggala, Sei Rokan Estate	Complied
4.5.7	After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in	Based on field visit and record verification, there was no new land acquisition and/or new planting after 15 November 2018. There was no case and/or area in the plantation mandated with expropriations in the national interest and/or agrarian reform and/or anti-drug programmes.	Complied

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	cases of smallholders benefitting from agrarian reform or anti-drug programmes. - Minor compliance -		
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	Based on interview with village head and community of Libo Jaya and Sam sam Village, there was no community in voluntary isolation present in PT. Ivo Mas Tunggal area since development stage in late 1980s. Based on HCV assessment document, there was no community in voluntary isolation present in PT. Ivo Mas Tunggal area of 25,000 Ha. Not applicable	Not Applicable
Criteria 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place. - Critical (Major) compliance -	PT. Ivo Mas Tunggal refers to corporate procedure "SOP Ganti Rugi Tanah/Lahan No. SOP/SMART/SENS-CSR/SADV/I/003 rev. 01" dated 8 November 2017 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. Procedure for identifying land as follow: <ul style="list-style-type: none"> Identifying legal: determined by government in form of permit (location permit). Identifying customary or user right: conducted during pre-inventory land (company, village and district team). Land inventory physically verification: conducted by land ownership, local government (village and district), boundary indicator, neighbouring landowner and company. The latest land compensation was carried out in 1993 for operation area of Libo Estate, Nenggala Estate, Sei Rokan Estate. Based on document review and interview with previous landowner, land compensation process has followed the procedure.	Complied
4.6.2	(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. - Critical (Major) compliance -	PT. Ivo Mas Tunggal refers to corporate procedure "SOP Ganti Rugi Tanah/Lahan No. SOP/SMART/SENS-CSR/SADV/I/003 rev.01" dated 8 November 2017. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right.	Complied

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4.6.3	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement).</p> <p>- Minor compliance -</p>	<p>The development of a partnership program plasma plantation with full managed scheme (Koperasi Sawit Kandis Sejahtera) through a plantation revitalization program with surrounding community.</p> <p>Based on the results of a review of records of agreements with cooperatives collaborating in the plasma program, there are several farmers from various genders.</p> <p>Based on stakeholder interview, land compensation agreement was also signed by each landowner without any coercion from company, witnessed by the village administrator and district authority.</p>	Complied
4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them.</p> <p>- Minor compliance -</p>	<p>The company shows the Recapitulation List of Compensation Documents from 1986 to 1993. The list shows information on the name of the landowner, location/village area, compensation value.</p>	Complied
Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal refers to corporate procedure to identify people and/or community groups entitled to compensation in "SOP Ganti Rugi Tanah/Lahan No.SOP/SMART/SENS-CSR/SADV/I/003 rev.01" dated 8 November 2017. The procedure is described how to identify people and/or community groups entitled to compensation.</p>	Complied
4.7.2	<p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal refers to corporate procedure "SOP Ganti Rugi Tanah/Lahan No. SOP/SMART/SENS-CSR/SADV/I/003 rev.01" dated 8 November 2017. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right.</p> <p>Based on auditor observation, this procedure available on each estate unit and accessible to stakeholders.</p>	Complied

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4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development. - Minor compliance -	The company can show recapitulation of previous landowners (period 1986 to 1993) who have been compensated. Compensation is only made for the area within HGU areas owned by the company.	Complied
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC. - Minor compliance -	Based on stakeholder interview with customary organization Yayasan Adat Sakai there was no land dispute in company area Libo Estate, Nenggala Estate, Sei Rokan Estate. Based on stakeholder interview with Samsam Village, Libo Jaya Village there was no land dispute in company area Libo Estate, Nenggala Estate, Sei Rokan Estate. Based on interview with Lands Office/Badan Pertanahan Nasional Siak stated there was no report of land dispute in company area Libo Estate, Nenggala Estate, Sei Rokan Estate.	Complied
4.8.2	(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms. - Critical (Major) compliance -	Based on stakeholder interview with customary organization Yayasan Adat Sakai there was no land dispute in company area Libo Estate, Nenggala Estate, Sei Rokan Estate. Based on stakeholder interview with Samsam Village and Libo Jaya there was no land dispute in company area Libo Estate, Nenggala Estate, Sei Rokan Estate. Based on interview with Lands Office/Badan Pertanahan Nasional Siak stated there was no report of land dispute in company area Libo Estate, Nenggala Estate, Sei Rokan Estate. PT. Ivo Mas Tunggal showed record of land complaint resolution process during plantation development stages year 1992-1993: - Alibun Siregar appointed his representative H. Hamzah Abdulgani to negotiate with company. This is recorded as per "Surat Kuasa Alibun Siregar kepada H. Hamzah Abdulgani untuk bertindak mengenai penyelesaian ganti rugi tanah dengan PT. Ivo Mas" dated 26 September 1992. - H. Hamzah Abdulgani communicated with PT. Ivo Mas Tunggal on behalf Alibun Siregar when signing statement letter on compensation "Surat Pernyataan H. Hamzah Abdulgani untuk ganti rugi tanah seluas 74.25 Ha, dengan ganti rugi sebesar Rp.425,000 per Ha" dated 3 August 1993.	Complied
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations	Evidence list of land compensation recipient	Complied

	<p>and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).</p> <p>- Minor compliance -</p>	<ul style="list-style-type: none"> - Initial approval in statement letter "Surat Pernyataan" signed by Community Group – Zakaria; Sam Sam Village Head – Bahream Syah Hz.; and Mandau District Head – M Yunus; dated 3 November 1986. The letter stipulates the community accept the decision from "Panitia Pembebasan Tanah Pemerintah Daerah Tingkat II Bengkalis" dated 16 October 1986, confirmed they will received land compensation "Saguh Hati" in accordance with the situation of the land/plantation handed over; the community stated they responsible to respond if any party claimed has not been compensated. - Land compensation summary "Nama-nama Penerima Uang Sagu Hati dari PT. Ivo Mas Tunggal Desa Sam Sam Kelompok I" signed by Sam Sam Village Head and Mandau District Head in 3 November 1986. There were 30 villagers from Sam Sam village received the land compensation totalling Rp.3,809,920. - Land compensation summary "Nama-nama Penerima Uang Sagu Hati dari PT. Ivo Mas Tunggal Desa Sam Sam Kelompok II" signed by Sam Sam Village Head and Mandau District Head in 3 November 1986. There were 25 villagers from Sam Sam village received the land compensation totalling Rp.3,027,875. - Land compensation summary "Nama-nama Penerima Uang Sagu Hati dari PT. Ivo Mas Tunggal Desa Sam Sam Kelompok III" signed by Sam Sam Village Head and Mandau District Head in 3 November 1986. There were 37 villagers from Sam Sam village received the land compensation totalling Rp.4,831,000. - Land compensation summary "Nama-nama Penerima Uang Sagu Hati dari PT. Ivo Mas Tunggal Desa Sam Sam Kelompok III & VII" signed by Sam Sam Village Head and Mandau District Head in 3 November 1986. There were 18 villagers from Sam Sam village received the land compensation totalling Rp.1,595,000. - Land compensation summary "Nama-nama Penerima Uang Sagu Hati dari PT. Ivo Mas Tunggal Desa Sam Sam Kelompok IV" signed by Sam Sam Village Head and Mandau District Head in 3 November 1986. There were 19 villagers from Sam Sam village received the land compensation totalling Rp.13,747,000. - Land compensation summary "Nama-nama Penerima Uang Sagu Hati dari PT. Ivo Mas Tunggal Desa Sam Sam Kelompok VI" signed by Sam Sam 	
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		Village Head and Mandau District Head in 3 November 1986. There were 24 villagers from Sam Sam village received the land compensation totalling Rp.1,200,000.	
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	PT. Ivo Mas Tunggal demonstrated that currently no land conflict or dispute over land. PT. Ivo Mas Tunggal showed record of land complaint resolution process during plantation development stages year 1992-1993: - Alibun Siregar appointed his representative H. Hamzah Abdulgani to negotiate with company. This is recorded as per "Surat Kuasa Alibun Siregar kepada H. Hamzah Abdulgani untuk bertindak mengenai penyelesaian ganti rugi tanah dengan PT. Ivo Mas" dated 26 September 1992. - H. Hamzah Abdulgani communicated with PT. Ivo Mas Tunggal on behalf Alibun Siregar when signing statement letter on compensation "Surat Pernyataan H. Hamzah Abdulgani untuk ganti rugi tanah seluas 74.25 Ha, dengan ganti rugi sebesar Rp.425,000 per Ha" dated 3 August 1993.	Complied
Principle 5: Support smallholder inclusion			
Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.			
Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
5.1.1	Current and previous period prices for FFB are publicly available and accessible by smallholders. - Minor compliance -	Based on the results of verification of FFB receipt documents and field visits at Libo Mill, it is known that Libo Mill does not receive FFB from independent smallholder or outside parties (agent) and only accepts FFB from PT. Ivo Mas Tunggal's own plantations and holding company. Not applicable	Not Applicable
5.1.2	(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders. - Critical (Major) compliance -	Based on the results of verification of FFB receipt documents and field visits at Libo Mill, it is known that Libo Mill does not receive FFB from farmer's land or outside parties and only accepts FFB from PT. Ivo Mas Tunggal's own plantations. Not applicable	Not Applicable
5.1.3	(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented. - Critical (Major) compliance -	Based on the results of verification of FFB receipt documents and field visits at Libo Mill, it is known that Libo Mill does not receive FFB from farmer's land or outside parties and only accepts FFB from PT. Ivo Mas Tunggal's own plantations.	Not Applicable

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		Not applicable	
5.1.4	<p>(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and repayments through FFB price reductions for replanting and/or, other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the results of verification of FFB receipt documents and field visits at Libo Mill, it is known that Libo Mill does not receive FFB from farmer's land or outside parties and only accepts FFB from PT Ivo Mas Tunggal's own plantations.</p> <p>Not applicable</p>	Not Applicable
5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>Based on the results of verification of FFB receipt documents and field visits at Libo Mill, it is known that Libo Mill does not receive FFB from farmer's land or outside parties and only accepts FFB from PT. Ivo Mas Tunggal's own plantations.</p> <p>Not applicable</p>	Not Applicable
5.1.6	<p>(C) Agreed payments are made in a timely manner and receipts specifying price, weigh, deductions and amount paid are given.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the results of verification of FFB receipt documents and field visits at Libo Mill, it is known that Libo Mill does not receive FFB from farmer's land or outside parties and only accepts FFB from PT. Ivo Mas Tunggal's own plantations.</p> <p>Not applicable</p>	Not Applicable
5.1.7	<p>Weighing equipment is verified by an independent third party on a regular basis.</p> <p>- Minor compliance -</p>	<p>Weighbridge I The results of the weighbridge testing by the Department of Trade and Industry UPTD Legal Metrology of Siak Regency with number: 500.2.3.15/DISDAGPERIN/UPTD-ML/123 on 17 July 2024 for the electronic weighbridge brand Avery Weigh-Tronik model ZM510-SD4, Serial Number 182350767 with a capacity of 60,000 kg/10 Kg: class III with the results meeting the requirements of the 2024 retest by affixing a valid mark. Legalized under the Law of the Republic of Indonesia no.2 of 1981 concerning Legal Metrology is valid until 11 July 2025 or the mark is damaged.</p> <p>Weighbridge II The results of the weighbridge testing by the Department of Trade and Industry UPTD Legal Metrology of Siak Regency with number: 500.2.3.15/DISDAGPERIN/UPTD-ML/124 on 17 July 2024 for the electronic weighbridge brand Avery Weigh-Tronik model ZM510-SD4, Serial Number 191650233 with a capacity of 50,000 kg/10 Kg: class III with the results meeting</p>	Complied

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		the requirements of the 2024 retest by affixing a valid mark. Legalized under the Law of the Republic of Indonesia no.2 of 1981 concerning Legal Metrology is valid until 11 July 2025 or the mark is damaged.	
5.1.8	The unit of certification supports Independent smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholder on who runs the Internal Controlling System (ICS), who holds the certificate, and who owns and sells certified materials. - Minor compliance -	In supporting and inviting independent smallholder with certification, the company has shown proof of this support with sustainability outreach to the community which included discussing RSPO certification which was held on 17 March 2023 at the Kandis sub-district multi-purpose hall which was covered by 63 participants and on 17 - 18 May 2024 socialization specifically for the Kandis Sejahtera Cooperative and the Swadaya Mas Bersama Cooperative at the Kosa SKJA Office which was attended by 71 participants. Apart from that, the company also assisted in arranging the issuance of SHM for 23 plots of land owned by smallholder members of the Swadaya Mas Bersama Cooperative	Complied
5.1.9	(C) The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner. - Critical (Major) compliance -	PT. Ivo Mas Tunggal using SOP for handling complaints and grievances (No. SOP/SMART/SUST/IV/003 dated 8 March 2022. Separately, PT. Ivo Mas Tunggal has had a SOP No.SOP/SMART/GIMS-SCMD/USDV/I/001 Rev.02 validated on 11 April 2017 concerning in handling workers grievances. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, working condition, etc). In the general mechanism of handling grievance, is stated as follows: <ul style="list-style-type: none"> • The company's commitment to protect the anonymity of whistleblowers. • Submission verbally or in writing to the contact person of the company or through labor union. • Responses will be given at a maximum of 14 working days. Based on interviews with smallholder representatives, up to now there have been no complaints related to partnership cooperation with PT. Ivo Mas Tunggal-Libo.	Complied
Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess	PT. Ivo Mas Tunggal made consultation with farmers, both scheme smallholders and independent smallholders. Consultation activities are carried out simultaneously with the management and monitoring activities of the SIA for the 2024 period which were carried out on 20-22 February 2024 to	Complied

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	<p>their needs for support to improve their livelihoods and their interest in RSPO certification.</p> <p>- Minor compliance -</p>	<p>representatives of respondents from the surrounding community and smallholder farmers involved in the consultation, including other farmers from villages around the company such as Libo Jaya Village, Kandis Kota Village, Jambai Makmur Village, and others. Also included are farmer shareholders from the Swadaya Mas Bersama Cooperative and Sawit Kandis Sejahtera and other independent oil palm farmers.</p> <p>The results of monitoring and review of the 2024 SIA management plan show that there are positive impacts:</p> <ol style="list-style-type: none"> 1. An increase in community income from TBS production 2. Can open up employment opportunities as workers in PSR plantations <p>In addition, there are also several hopes from smallholders around the PT Ivo Mas Tunggal plantation, including:</p> <ol style="list-style-type: none"> 1. Price certainty, and 2. Adequate road access. <p>PT. Ivo Mas Tunggal has also conducted socialization related to sustainability and ISPO-RSPO certification to smallholders on 25 January 2023 in Pencing Bekulo Village, some of the participants include: Sawit Kandis Sejahtera cooperative, Swadaya Mas Bersama Cooperative which was attended by around 65 farmers (smallholders). The socialization of sustainability and ISPO-RSPO certification was again carried out on 18 May 2024 which was attended by around 70 farmers from the Swadaya Mas Bersama Cooperative and the Sawit Kandis Sejahtera Cooperative.</p>	
5.2.2	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>- Minor compliance -</p>	<p>The company has developed a program to improve the standard of living of local farmers by implementing the Smallholder Oil Palm Replanting (PSR) program. This program helps local farmers in carrying out replanting on smallholder plantations such as mechanical planting and tumbling, land clearing, provision of oil palm seeds, and oil palm planting.</p> <p>This is done with the expectation or need to ensure that oil palm plantations owned by farmers come from official seeds (Damimas Seeds) with the aim of increasing farmers' income in the future through the sale of FFB.</p>	Complied

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5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	In supporting and inviting independent smallholders with certification, the company has shown evidence of this support with the socialization of sustainability to the community which includes discussing RSPO certification which was held on 17 March 2023 at the function hall of Kandis sub-district which was attended by 63 participants and on 17-18 May 2024 the socialization was devoted to Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama at the Kosa SKJA Office which was attended by 71 participants. In addition, the company also assisted in managing the issuance of SHM on 23 plots of land owned by members of the Koperasi Swadaya Mas Bersama.	Complied
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	The company has conducted simulation training on handling the use of pesticides, handling spills and chemical poisoning for KSBA and SKJA plasma landowners on 20 June 2024.	Complied
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. - Minor compliance -	The progress report of the company's farmer support program is included in the plantation business development report, the 2023 SIA Report & Review, and the 2023 CSR program recapitulation report. The report explains the development of the company's PSR program, i.e. Koperasi Swadaya Mas Bersama with areas 512 Ha and Koperasi Sawit Kandis Sejahtera an areas 542 Ha. At the time of the audit can be shown and explained properly. In addition, the company also has a partnership program with several smallholders around the plantation (independent smallholder), some of whom are already producing and some are still in the planning stage of planting oil palm, such as: 1. Koperasi Produsen Sakai Mandiri Kandis with an area of 248.64 Ha which is still in development progress 2. Koperasi Sumber Rezeki with an area of 620 Ha with 300 smallholders. Based on interviews with smallholder representatives, they have also received socialization regarding RSPO-Sustainable palm oil plantations.	Complied
Principle 6: respect workers' rights and conditions Protect workers' rights and ensure safe and decent working conditions.			
Criteria 6.1: Any form of discrimination is prohibited.			
6.1.1	(C) A publicity available non-discrimination and equal opportunity policy is implemented in such way to prevent discrimination based on ethnic	PT. Ivo Mas Tunggal has Company Policy regarding a non-discrimination and equal opportunity policy as indicated in the GAR Social and Environmental Policy	Complied

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	<p>origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.</p> <p>- Critical (Major) compliance -</p>	<p>(GSEP) document which was passed on 1 October 2022. It states that the company provides equal opportunities for all workers and embraces diversity without regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or trade union membership and ensure that workers are protected from acts of discrimination at all stages of the employment relationship. This policy is part of GAR Social and Environmental Policy and available for public. This policy has disseminated to all workers, such as:</p> <ul style="list-style-type: none"> - Dissemination of Company Regulation at Division 1 Nenggala Estate was conducted on 22 August 2024 attended by 56 participants. - Dissemination of Company Regulation at Division 1 Libo Estate was conducted on 24 August 2024 attended by 86 participants, Division 2 on 24 August 2024 attended by 89 participants, at Division 7 on 24 August 2024 attended by 69 participants, at Division 3 attended by 98 participants. - Dissemination of Company Regulation at Libo Mill was conducted on 23 March 2024 attended by 28 participants. - Dated 23 March 2024 socialization to contractors and supplier/vendors on 31 January 2024, - Socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on 17 May 2024. 	
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p>	<p>During the audit, the company was able to show job vacancy announcements and employment agreements between workers and the company that showed no request for payment during the recruitment process. In addition, in the job vacancies that had been published by the company, there were no discriminatory requirements regarding gender, race or ethnicity, disability, sexual orientation, age, or beliefs.</p> <p>Based on the results of interviews with the labor office, gender committee, labor unions, and workers (harvesters and milling operators) at Libo Estate, Nenggala Estate, Sei Rokan Estate, it was found that workers never felt that the company was discriminating against them. It was explained that all activities ranging from recruitment, performance assessments, and promotions were given equal opportunities regardless of ethnicity, caste, nationality, religion, disability, gender, sexual orientation, gender identity, union membership, politics, or age. There was no difference in communication between superiors and workers because of the things mentioned above, so workers did not feel isolated or</p>	Complied

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		discriminated against by their superiors. The company also did not ask for any payment or fee during the recruitment process. Example of a recruitment process, see 6.1.3 below.	
6.1.3	The unit of certification demonstrates that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available. - Minor compliance -	Employee recruitment SOP No.KHI-SMART/001-01 dated 1 March 2018, explaining the process of accepting prospective workers from administrative selection, interviews, health checks and decisions on acceptance as workers. And ensuring that there are no costs or guarantees charged to workers. Recruitment, including promotion of workers, is based on needs, abilities, skills and work experience. Promotion is conducted based on work period, annual evaluation result and availability of position. All workers are treated equally in accordance with company regulation including rights of the worker as well.	Complied
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women. - Minor compliance -	<p>The company is committed to implementing company policies related to protection of reproduction and breastfeeding women based on Circular Letter from VPA-PSM 5 dated 8 July 2011 concerning Pregnant and Breastfeeding Female Workers, stating:</p> <ul style="list-style-type: none"> - Pregnant and breastfeeding female workers are not allowed to work as spraying personnel - Pregnant and breastfeeding female workers are not allowed to work in types of work that are directly related to the management of hazardous chemicals in accordance with applicable provisions. <p>The company conducts regular monthly pregnancy checks for female workers by the Clinic Doctor (on each Estate unit) when monitoring for H1 leave (Menstruation) and H2 leave (Pregnancy). This pregnancy check is not a proactive discrimination against female workers, but as an identification of the condition of female workers whether they are pregnant, and if pregnancy is identified, the female workers will be transferred to other jobs that do not use/are related to chemicals (such as: spraying/pesticides or herbicides and fertilizers).</p> <p>Samples of workers' pregnancy checks were taken in the period 2024:</p> <ul style="list-style-type: none"> - Based on Doctor Leila's certificate (LIBE Clinic) dated 15 June 2024 on behalf of worker Dewi Mustika (29 years old) as a care worker in Division 3, identified as pregnant, so it is recommended to take maternity leave on 7 July 7 – 5 October 2024. 	Complied

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		<ul style="list-style-type: none"> - Based on Doctor Leila's certificate (NGLE Clinic) dated 26 July 2024 on behalf of worker Suliah Asmawati (39 years old) as a care worker in Division 1, identified as pregnant, so it is recommended to take maternity leave on 8 July – 6 October 2024. - Based on Doctor Leila's certificate (LIBE Clinic) dated 16 July 2024 on behalf of worker Nursitik (45 years old) as a care worker in Division 6, identified as menstruating, so it is recommended to take menstrual leave on 16 July 2024. 	
6.1.5	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal-Libo has formed a Gender Committee on each Estate and Mill which is authorized by Estate Manager or Mill Manager.</p> <p>Appointment of the Person in Charge of the Chairperson of the Gender Committee based on the Decree of the Estate Manager, such as:</p> <ul style="list-style-type: none"> - Libo Estate: Based on Decree No.14/LIBE/SPO/GENDER/08/2022 dated 1 August 2022, in the name of Mrs.Herlina Sitanggang; - Nenggala Estate: Based on Decree No.001/SPO/GENDER COMMITTEE/NGLE/01/2023 dated 2 January 2023, in the name of Mrs. Aminah <p>The Gender Committee Work Program for the 2024 period includes:</p> <ol style="list-style-type: none"> 1) Socialization of prevention of sexual harassment and violence in the workplace, planned to be carried out in September 2024 2) Socialization of prevention of sexual harassment against children, planned to be carried out in September 2024 3) Socialization regarding women's reproductive rights in the workplace, planned to be carried out in September 2024 4) Monitoring the provision of menstrual and maternity leave for female workers, routinely carried out every month 5) Monitoring the use of spraying workers for pregnant and lactating women, routinely carried out every month 6) Monitoring the Condition of Childcare Facilities, routinely carried out every month. <p>Several activities have been carried out even though they are not included in the work program, for example:</p>	Complied

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		<p>1. Stunting socialization 2. Provision of lactation rooms for breastfeeding mothers in each BPA (child care center). The time given for breastfeeding children is 15-30 minutes.</p> <p>Based on an interview with the head of the gender committee during the audit, up to this surveillance audit, there have been no cases of sexual harassment against female and child workers and no violent practices have been carried out in field operations at Libo Estate, Nenggala Estate, Sei Rokan Estate and Libo POM.</p>	
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>The determination of salary structure at PT. Ivo Mas Tunggal is based on the determination of the minimum wage in 2024 by the Governor of Riau Based on Decree No.7618/XI/2023 dated 30 November 2023 concerning the Minimum Wage for Regency/City in Riau Province in 2024 sets at IDR 3,465,930.75 per month. Furthermore, PT. Ivo Mas Tunggal issued a Director's Circular through a Decree No.036/PSM 5/HR PSM 5/12/2023 dated 1 January 2024 concerning the Salary Structure of Permanent Workers for PT. Ivo Mas Tunggal, Siak Region for financial year 2024.</p> <p>Salary Structure for the 2024 period: Starting from the lowest wage for permanent workers in the PT-4T group of IDR 3,286,430 and the highest wage in the PT-1A group of IDR 4,268,080. Regarding wages with units of yield/volume, especially for wages for FFB harvesting, PT. Ivo Mas Tunggal has issued Circular Letter No.SE-008/09/VPA/2022 dated 1 September 2022, concerning the premium system for harvesting FFB for oil palm and the collection of loose fruit PSM 5 - SIAK, determining the harvest contract wages based on tree height and topographic conditions. For example: Group I, Condition D (land), Tree Height P1, premium reaches the base of IDR 800, harvest premiums as follows: - Level 1 is 800 Kg and IDR 1,000/Hk, - Level 2 is 1,100 Kg and IDR 2,250/Hk - Premium per kg FFB sets at IDR 48.9/kg FFB.</p> <p>Loose Fruit Picking Wages: - Group I Rp 650/kg</p>	Complied

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		<ul style="list-style-type: none"> - Group II and III Rp 645/kg - Group IV-XII Rp 530/kg <p>Based on interviews with a sample of workers during field visits (2 workers for loose fruit picking, 5 workers for spraying and 2 workers for harvesting), the determination of wages and premiums (harvest and non-harvest) was in accordance with the work capacity and ability of workers in 1 day (for 7 hours of work) to get a minimum wage of IDR 3,465,930.75.</p>	
Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).			
6.2.1	<p>(C) Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>Wages at PT. Ivo Mas Tunggal follow the regulations or Decrees of the Governor of Riau i.e. Decree of the Governor of Riau No.7618/XI/2023 dated 30 November 2023 concerning the Minimum Wage of Regency/City in Riau Province in 2024 sets at IDR 3,465,930.75 per month. The company has also set a basic wage through the issuance of a Circular from the Decree of the Director as of 1 January 2024 concerning the Wage Scale Structure of Permanent Workers of PT Ivo Mas Tunggal, Siak Region in financial year 2024.</p> <p>In the wage system, PT. Ivo Mas Tunggal-Libo makes wage payments through BNI Bank Transfer every 7th day of the current month that has previously been issued/delivered a Pay Slip to workers. The Pay Slip document has explained the components of wages, including: basic wages, allowances, number of working days, insurance, pension, taxes and other deductions in accordance with applicable laws and regulations. An example of a verified pay slip receipt, please see 6.2.3 below.</p> <p>Based on document verification and interviews with the KTU/Administrative Assistant, the determination of harvest and non-harvest premiums is in accordance with/referring to the basic wage from the Decree of the Governor of Riau No.7618/XI/2023 dated 30 November 2023, "Peraturan Pemerintah No.36 tahun 2021 tentang Pengupahan; Undang-undang No.13 tahun 2003; Employment and Undang-undang Cipta Kerja No.11 tahun 2020 juncto Peraturan Pemerintah No.6 tahun 2023".</p>	Complied
6.2.2	<p>(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for</p>	<p>PT Ivomas Tunggal-Libo has 2 types of workers, namely: Permanent workers and non-permanent workers (PKWT: Specific time Work Agreement), namely:</p>	Complied

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	<p>dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed.</p> <p>- Critical (Major) compliance -</p>	<p>1) Permanent workers are workers with the PT-4T1 to PT-1A5 groups where the employment contract uses a Collective Labor Agreement (PKB) for the 2022 – 2024 period between BKS-PPS Member Plantation Companies and the member of Labor Union of the “Federasi Serikat Pekerja Pertanian dan Perkebunan Serikat Pekerja Seluruh Indonesia (FSP.PP.SPSI)” in the provinces of NAD (<i>Nangroe Aceh Darusalam</i>), North Sumatra, Riau and Jambi.</p> <p>In this Joint Working Agreement - PKB, provisions relating to regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc.</p> <p>PT. Ivo Mas Tunggal through HR for regional representatives of Sinar Mas Riau Plantation (PSM Riau) on behalf of Wawan Susanto and Try Rouzyantoro with worker representatives on behalf of Amrul Hadi Dalimunthe (Regional Leader of the Federation of Agricultural and Plantation Workers Unions of the All-Indonesian Workers Union of Riau Province. Making an agreement through a Joint Agreement to explain the status of workers (SKU) in the PKB (BKS PPS; Sumatra Plantation Company Cooperation Agency) for the 2018-2020 period and its extension. Joint Agreement No.001/PB/II/2019 dated 11 February 2019.</p> <p>This PKB refer to regulation of UU No. 13/2003, UU Cipta Kerja No. 11/2020, PP No.35/2021, PP no. 36/2021 dan Peraturan Menteri No. 28/2014;</p> <p>2) PKWT; Specific Time Work Agreement Document, for example:</p> <ul style="list-style-type: none"> • Specific Time Work Agreement – “Perjanjian Kerja Waktu Tertentu No. 04/LIBM/PKWT-SW/12/2023” dated 30 December 2023, worker’s name Wiwit Mai Saputra job position as Compound Unit PKS Libo Mill Validity period from January 1, 2024 – December 31, 2024 (1 year). • Specific Time Work Agreement - “Perjanjian Kerja Waktu Tertentu No.LIBE/SPK/PKWT-SW/05/2024/011” dated 30 December 2023, worker’s name Dede Wahyudi job position as <i>Pekerja Lapangan Kebun</i> – Estate field worker at LIBE validity from 1 May 2024 – 31 October 2024 (1 year). <p>This Specific Time Work Agreement Document explains working hours, wages, insurance membership (BPJS-Tek and BPJS-Kes), expiration date of the agreement, etc.</p>	
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		<p>Based on a verification of the Specific Time Agreement document, this agreement is in accordance with "Undang-undang No.13/2003, UU Cipta Kerja No.11/2020, Peraturan Pemerintah No.35/2021, Peraturan Pemerintah No.36/2021" and Ministerial Regulation No.28/2014;</p> <p>In the wage system, PT. Ivo Mas Tunggal makes wage payments through BNI Bank Transfer on every 7th of the current month that has previously submitted a Pay Slip to workers. The Pay Slip document has explained the components of wages, including: basic wages, allowances, number of working days, insurance, pensions, taxes and other deductions in accordance with applicable laws and regulations.</p>	
6.2.3	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>Wages at PT Ivomas Tunggal-Libo are in accordance with the regulations or Decree of the Governor of Riau i.e. Decree of the Governor of Riau No. 7618/XI/2023 dated November 30, 2023 concerning the Minimum Wage of Regency/City in Riau Province in 2024 amounting to IDR 3,465,930.75 per month.</p> <p>In the wage system, PT. Ivo mas Tunggal-Libo makes wage payments through BNI Bank Transfer every 7th of the current month that has previously been issued/delivered a Pay Slip to workers. The Pay Slip document has explained the components of wages, including: basic wages, allowances, number of working days, insurance, pension, taxes and other deductions in accordance with applicable laws and regulations. An example of a verified pay slip receipt, please see 6.2.3 below.</p> <p>Here are some verifications of wages in the 2024 period:</p>	Complied

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		Monthly Pay Slip Periode May 2024 LIBO Estate Empl. Name : Ga**** (harvester) Foreman/Section : 1810401 Basic Salary Hari tidak dibayar Gaji Bersih Pajak Sub Total Wage Premium Pruning Premium BPJS Tek BPJS Kes Pension Others Sub Total Deduction Allowance BPJS Tek Allowance BPJS Kes Pension Allowance Loan Deduction BPJS Tek Deduction BPJS Kes Iuran Pension Iuran Koperasi Iuran SP/SB Sub Total Net Salary	Monthly Pay Slip Periode May 2024 Neggala Estate Empl. Name : Ro*** Ha**** Foreman/Section : 9916301 Basic Salary Hari tidak dibayar Gaji Bersih Pajak Sub Total Wage Premium Pruning Premium BPJS Tek BPJS Kes Pension Others Sub Total Deduction Allowance BPJS Tek Allowance BPJS Kes Pension Allowance Loan Deduction BPJS Tek Deduction BPJS Kes Iuran Pension Iuran Koperasi Iuran SP/SB Kehadiran Sub Total Net Salary		
		IDR - IDR 3,790,398 IDR - IDR 3,790,398 IDR 3,288,930 IDR 1,476,686 IDR 204,918 IDR 227,359 IDR 139,057 IDR 193,585 IDR 35,000 IDR 5,565,535 IDR 227,359 IDR 139,057 IDR 193,585 IDR 864,286 IDR 103,978 IDR 34,659 IDR 96,793 IDR 100,000 IDR 15,000 IDR 1,774,717 IDR 3,790,818	IDR - IDR - IDR 3,270,788 IDR - IDR 3,270,788 IDR 3,288,930 IDR 806,542 IDR 104,280 IDR 227,359 IDR 139,057 IDR 193,585 IDR 35,000 IDR 4,794,753 IDR 227,359 IDR 139,057 IDR 193,585 IDR 104,293 IDR 34,793 IDR 96,793 IDR 15,000 IDR 283,114 IDR 1,093,994 IDR 3,700,759		

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		Monthly Pay Slip Periode January 2024		Monthly Pay Slip Periode May 2024	
		Sei Rokan Estate		Libo Estate	
		Empl. Name : Fad** Les**		Empl. Name : Jun****	
		Foreman/Section : 2471099		Foreman/Section : 1602602	
		Basic Salary IDR 3,468,431		Basic Salary IDR 3,464,480	
		Hari tidak dibayar IDR -		Hari tidak dibayar IDR -	
		Gaji Bersih IDR 4,275,779		Gaji Bersih IDR 3,005,052	
		Pajak -		Pajak IDR -	
		Sub Total IDR 7,744,210		Sub Total IDR 6,469,532	
		Wage/allowance		Wage/allowance	
		Wages IDR 3,288,930		Wages IDR 3,464,480	
		Premi IDR 845,520		Premi/overtime IDR 749,711	
		BPJS Tek IDR 227,359		BPJS Tek IDR 251,622	
		BPJS Kes IDR 139,057		BPJS Kes IDR 146,079	
		Tunjangan Pensiun IDR 193,585		Tunjangan Pensiun IDR 204,118	
		Lain-lain IDR 35,000		Lain-lain IDR 35,000	
		Sub Total IDR 4,729,451		Sub Total IDR 4,851,010	
		Deduction		Deduction	
		Iuran Kopeasi IDR 100,000		Iuran SP/SB IDR 15,000	
		Lain-lain IDR 5,000		Iuran Koperasi IDR 981,000	
		Tunjangan Pensiun IDR 193,585		Tunjangan Pensiun IDR 204,118	
		PPH-21 IDR 188,874		PPH-21 IDR -	
		Allowance BPJS Tek IDR 227,359		Allowance BPJS Tek IDR 251,622	
		Allowance BPJS Kes IDR 139,057		Allowance BPJS Kes IDR 146,079	
		Deduction BPJS Tek IDR 104,293		Deduction BPJS Tek IDR 109,560	
		Deduction BPJS Kes IDR 34,764		Deduction BPJS Kes IDR 36,520	
		Iuran Pensiun IDR 96,793		Iuran Pensiun IDR 102,059	
		Sub Total IDR 1,089,725		Sub Total IDR 1,845,958	
		Net Salary IDR 3,639,726		Net Salary IDR 3,005,052	

In this surveillance audit, verification was also carried out on several applications of leave and overtime, such as:

- H1 leave (menstruation):
Based on the Central Polyclinic Certificate Form dated 16 July 2024 in the name of worker N***** (45 years old) Division 6 Libo Estate, the doctor's recommendation was to rest at the clinic and after finishing work hours, he was allowed to return home.
- H2 leave (maternity leave):
Based on the Polyclinic Certificate dated 15 June 2024 in the name of worker D*** M***** (29 years old) in Division 3 Libo Estate as a upkeep worker, maternity leave (1.5 months before giving birth and 1.5 months after giving birth) from 7 July 2024 to 5 October 2024.
- Annual leave:

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		<p>Employee Leave Application Form in the name of I***** A** (harvester in Division 6) dated 10 July 2024, application for 3 days of annual leave (9 working days remaining), the annual leave will be taken on 13 July 2024 to 16 July 2024.</p> <p>Based on the study of salary payment slip documents for the period May-July 2024 above, the application of wages at PT. Ivo Mas Tunggal-Libo is in accordance with applicable regulations and legislation (Riau Governor's Decree 7618/XI/2023 dated 30 November 2023; concerning Wages Minimum Regency/City of Riau Province in 2024).</p>																												
6.2.4	<p>(C) The unit of certification provides adequate housing. Sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal-Libo POM and supply bases workers' housing complex, there is a traditional market that can be reached by workers in 30 minutes with good road access.</p> <p>Based on interviews with sample workers, union representatives and gender committee leaders, on payday there is usually a temporary market that comes from the surrounding community. In addition, the company also provides access/allows street vendors (using motorbikes or open-back vehicles) to sell in residential areas, making it easier for workers to access food sources.</p> <p>PT. Ivo Mas Tunggal-Linbo has also provided facilities to workers in the form of an employee cooperative, i.e. Koperasi Karyawan Mulia, which provides daily needs for workers.</p> <p>The following is a list of facilities and infrastructure for worker welfare, including:</p> <p>Libo Estate and Mill</p> <table><thead><tr><th>Building</th><th>Type</th><th>Number/ Unit</th></tr></thead><tbody><tr><td>Employee's housing</td><td>Permanent / duplex (2 doors)</td><td>177 duplex</td></tr><tr><td>Daycare for children</td><td>Permanent</td><td>3</td></tr><tr><td>Worship place</td><td>Church</td><td>1</td></tr><tr><td></td><td>Mosque</td><td>3</td></tr><tr><td>Sport Field</td><td>Football</td><td>3</td></tr><tr><td></td><td>Tennis</td><td>1</td></tr><tr><td>School bus</td><td>Unit</td><td>3</td></tr><tr><td>Clean water</td><td>Borehole</td><td>5</td></tr></tbody></table> <p>Sungai Rokan Estate</p>	Building	Type	Number/ Unit	Employee's housing	Permanent / duplex (2 doors)	177 duplex	Daycare for children	Permanent	3	Worship place	Church	1		Mosque	3	Sport Field	Football	3		Tennis	1	School bus	Unit	3	Clean water	Borehole	5	Complied
Building	Type	Number/ Unit																												
Employee's housing	Permanent / duplex (2 doors)	177 duplex																												
Daycare for children	Permanent	3																												
Worship place	Church	1																												
	Mosque	3																												
Sport Field	Football	3																												
	Tennis	1																												
School bus	Unit	3																												
Clean water	Borehole	5																												

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		<table><tr><th>Building</th><th>Type</th><th>Number/ Unit</th></tr><tr><td>Employee housing</td><td>Permanent / duplex (2 doors)</td><td>131 duplex</td></tr><tr><td></td><td>Semi-permanent</td><td>40 duplex</td></tr><tr><td>Child care buildings</td><td>Permanent</td><td>3</td></tr><tr><td>Places of worship</td><td>Mosque</td><td>3</td></tr><tr><td></td><td>Church</td><td>-</td></tr><tr><td>Sport Field</td><td>Football field</td><td>1</td></tr><tr><td></td><td>Volley field</td><td>2</td></tr><tr><td></td><td>Badminton</td><td>1</td></tr><tr><td>School bus</td><td></td><td>2</td></tr><tr><td>Clean water</td><td>Borehole</td><td>6</td></tr></table> <p>Nenggala Estate</p> <table><tr><th>Building</th><th>Type</th><th>Number/ Unit</th></tr><tr><td>Workers housing</td><td>Permanent / duplex (2 doors)</td><td>143 duplex</td></tr><tr><td>Child care buildings</td><td>Permanent</td><td>1</td></tr><tr><td>Worship place</td><td>Mosque</td><td>1</td></tr><tr><td></td><td>Church</td><td>-</td></tr><tr><td>Sport Field</td><td>Football field</td><td>1</td></tr><tr><td></td><td>Volley field</td><td>1</td></tr><tr><td>School bus</td><td></td><td>1</td></tr><tr><td>Celan water</td><td>Borehole</td><td>6</td></tr></table> <p>Clean water checks for workers were carried out in April 2024 by the PT Unilab Perdana Laboratory, as follows:</p> <ul style="list-style-type: none">- Clean water checks at Pondok 1 & 2 LIBE on 5 April 2024- Clean water checks at Pondok 2 & 4 SRKE on 5 April 2024- Clean water checks at Pondok 1 NGLE on 5 April 2024- Clean water checks at Pondok PKS Libo on 1 April 2024 <p>The clean water measurements above are based on the clean water standards of the Minister of Health Regulation No. 2 of 2023</p>	Building	Type	Number/ Unit	Employee housing	Permanent / duplex (2 doors)	131 duplex		Semi-permanent	40 duplex	Child care buildings	Permanent	3	Places of worship	Mosque	3		Church	-	Sport Field	Football field	1		Volley field	2		Badminton	1	School bus		2	Clean water	Borehole	6	Building	Type	Number/ Unit	Workers housing	Permanent / duplex (2 doors)	143 duplex	Child care buildings	Permanent	1	Worship place	Mosque	1		Church	-	Sport Field	Football field	1		Volley field	1	School bus		1	Celan water	Borehole	6	
Building	Type	Number/ Unit																																																													
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	Volley field	1																																																													
School bus		1																																																													
Celan water	Borehole	6																																																													
6.2.5	The unit of certification makes efforts to improve workers’ access to adequate, sufficient and affordable food.	Near PT. Ivo Mas Tunggal-Libo workers' housing complex, there is a traditional market that can be reached by workers in 30 minutes with good road access.	Complied																																																												

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	- Minor compliance -	Based on interviews with sample workers, union representatives and gender committee leaders, on payday there is usually a temporary market that comes from the surrounding community. In addition, the company also provides access/allows street vendors (using motorbikes or open-back vehicles) to sell in residential areas, making it easier for workers to access food sources. PT. Ivo Mas Tunggal has also provided facilities to workers in the form of an employee cooperative, namely Koperasi Karyawan Mulia, located in Ujung Tanjung Estate, which provides daily needs for workers.	
6.2.6	A DLW is paid to all workers in accordance with applicable regulations, including workers who work on a piece rate/quota basis, the calculation of which is based on a quota that can be achieved during regular working hours. - Minor compliance -	Wages at PT Ivo Mas Tunggal are in accordance with the regulations or Decree of the Governor of Riau i.e. Decree of the Governor of Riau No.7618/XI/2023 dated 30 November 2023 concerning the Minimum Wage of Regency/City in Riau Province in 2024 amounting to IDR 3,465,930.75 per month. The company shows the calculation of the 2024 Prevailing Wage with the applicable Minimum Wage components of IDR 3.465.930,75. On 2024 period, In kind benefits have been calculated which include; holiday allowance, Rice, Electricity, Houses, Water, Schools, Polyclinic Facilities and Services and Daycare. In-kind Benefit: IDR 3,914,151 – 4,693,395, a bigger difference with UMK starting from 13.0% to 35.5%. Based on interviews with a sample of workers during field visits (2 workers for husking, 5 workers for spraying and 2 workers for harvesting), the determination of wages and premiums (harvest and non-harvest) was in accordance with the work capacity and ability of workers in 1 day (for 7 hours of work) to get a minimum wage of IDR 3,465,930.75.	Complied

PROCEDURAL NOTE:

The RSPO has published guidelines on the calculation of Decent Living Wage (DLW) in June 2019. Since Indonesia does not have DLW benchmark yet, the RSPO Secretariat will conduct a DLW benchmark study in accordance with the Global Living Wage Coalition (GLWC) and Indonesian laws and regulations.

In the meantime, until DLW benchmark for Indonesia is endorsed by the RSPO, the unit of certification carries out interim measures that was published by RSPO (dated 11 November 2019), including:

1. Payment of minimum wages in accordance with applicable regulations
2. Assessment of wages paid (prevailing wages) and in-kind benefits.

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Once the DLW benchmark is available, this procedural note is no longer applicable.

6.2.7	<p>Permanent fulltime employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.</p> <p>- Minor compliance -</p>	<p>PT. Ivo Mas Tunggal-Libo has 2 types of workers, namely: Permanent workers and non-permanent workers (PKWT: Specific time Work Agreement), namely:</p> <p>1) Permanent workers are workers with the PT-4T1 to PT-1A5 groups where the employment contract uses a Collective Labor Agreement (PKB) for the 2022 – 2024 period between BKS-PPS Member Plantation Companies and the member of Labor Union of the Federasi Serikat Pekerja Pertanian dan Perkebunan Serikat Pekerja Seluruh Indonesia (FSP.PP.SPSI) in the provinces of NAD (<i>Nangroe Aceh Darusalam</i>), North Sumatra, Riau and Jambi.</p> <p>2) Non Permanent Worker as PKWT; Specific Time Work Agreement.</p> <p>The following is the number of workers for each Estate and Mill as of July 2024:</p> <p>Neggala Estate Per July 2024</p> <table><tr><th>Status</th><th>Number</th></tr><tr><td>PT1</td><td>2</td></tr><tr><td>PT2</td><td>29</td></tr><tr><td>PT3</td><td>131</td></tr><tr><td>PT4A</td><td>166</td></tr><tr><td>PT 4B</td><td>23</td></tr><tr><td>PKWT</td><td>22</td></tr><tr><td>Total</td><td>373</td></tr></table> <p>The 22 PKWT (Specific Time Work Agreement) workers are upkeep/'plant maintenance' workers which is not their main job or core work.</p> <p>Libo Estate Per July 2024</p> <table><tr><th>Status</th><th>Number</th></tr><tr><td>PT1</td><td>3</td></tr><tr><td>PT2</td><td>56</td></tr><tr><td>PT3</td><td>206</td></tr><tr><td>PT4A</td><td>198</td></tr></table>	Status	Number	PT1	2	PT2	29	PT3	131	PT4A	166	PT 4B	23	PKWT	22	Total	373	Status	Number	PT1	3	PT2	56	PT3	206	PT4A	198	Complied
Status	Number																												
PT1	2																												
PT2	29																												
PT3	131																												
PT4A	166																												
PT 4B	23																												
PKWT	22																												
Total	373																												
Status	Number																												
PT1	3																												
PT2	56																												
PT3	206																												
PT4A	198																												

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		<table><tr><td>PT 4B</td><td>77</td></tr><tr><td>PKWT</td><td>149</td></tr><tr><td>Total</td><td>689</td></tr></table> <p>The 149 PKWT (Specific Time Work Agreement) workers are upkeep/'plant maintenance' workers which is not their main job or core work.</p> <p>Sei Rokan Estate Per July 2024</p> <table><tr><th>Status</th><th>Number</th></tr><tr><td>PT1</td><td>1</td></tr><tr><td>PT2</td><td>26</td></tr><tr><td>PT3</td><td>64</td></tr><tr><td>PT4A</td><td>245</td></tr><tr><td>PT 4B</td><td>132</td></tr><tr><td>PKWT</td><td>73</td></tr><tr><td>Total</td><td>541</td></tr></table> <p>The 73 PKWT (Specific Time Work Agreement) workers are upkeep/'plant maintenance' workers which is not their main job or core work.</p> <p>Libo Mill Per July 2024</p> <table><tr><th>Status</th><th>Number</th></tr><tr><td>PT1</td><td>6</td></tr><tr><td>PT2</td><td>36</td></tr><tr><td>PT3</td><td>54</td></tr><tr><td>PT4A</td><td>6</td></tr><tr><td>PT 4B</td><td>1</td></tr><tr><td>PKWT</td><td>15</td></tr><tr><td>Total</td><td>118</td></tr></table> <p>The 15 PKWT (Specific Time Work Agreement) workers are not processing which is not their main job or core work</p> <p>Based on Employees List up to July 2024 above, obtained information, that all core work i.e. harvesting, stripping and loading are done by permanent workers. Here is a list of workers</p>	PT 4B	77	PKWT	149	Total	689	Status	Number	PT1	1	PT2	26	PT3	64	PT4A	245	PT 4B	132	PKWT	73	Total	541	Status	Number	PT1	6	PT2	36	PT3	54	PT4A	6	PT 4B	1	PKWT	15	Total	118	
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PT 4B	1																																								
PKWT	15																																								
Total	118																																								

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Criteria 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.

6.3.1	<p>(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal-Libo has a policy on freedom of association stated in the Sinarmas Agri Business and Food Business and Human Rights Policy which was approved by the Head of Policy and Compliance Division on 12 December 2019. The policy states that the company is committed to respecting workers' rights to freedom of association and association with other individuals and collectively expressing, encouraging, fighting for, and defending common interests. The policy is published in Bahasa Indonesia which can be understood by all employees.</p> <p>Based on the interviews with labor union representatives in each unit, it explained that the company had given freedom of association and labor unions have been formed. Based in information from management and employees in estate and mill, obtained the information that there are two labour union exist in PT. Ivo Mas Tunggal-Libo that has been registered to Transmigration and Manpower Agency of Siak Regency as shown below:</p> <ol style="list-style-type: none"> 1) Registration of PUK SPSI PT. Ivo Mas Tunggal – Unit Libo Mill No.568/Disnakertrans/III/2022/01 dated 1 March 2022. 2) Registration of PUK SPSI PT. Ivo Mas Tunggal – Unit Libo Estate No. 568/Distransnaker/II/2021/05 dated 15 February 2021. 3) Registration of PUK SPSI PT. Ivo Mas Tunggal – Unit Sei Rokan Estate No.568/Disosnakertrans/664 dated 10 December 2021. 4) Registration of PUK SPSI PT. Ivo Mas Tunggal – Unit Nenggala Estate No.568/Distransnaker/426.1 dated 6 August 2021. 5) Registration of PK FKUI-KSBSI of Siak Regency No.568/DSTK /II/2010/03 dated 25 February 2010. <p>In this surveillance audit, interviews were conducted with representatives of the labor unions (PUK SPPP SPSI and KSBSI) and it was found that there was no coercion or pressure to become members of the labor union. Membership of the labor union is voluntary, but all workers still register themselves in the labor union to make it easier for them if an employment case occurs.</p>	Complied
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6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request.</p> <p>- Minor compliance -</p>	<p>The trade unions at PT. Ivo Mas Tunggal – Libo POM and the supply bases (PUK SPPP SPSI and also KSBSI) have recorded minutes of the results of the meetings held by the trade union with the company management. The following is a sample of the recording of meeting minutes in the 2024 period, such as:</p> <ol style="list-style-type: none"> 1. Bipartite Negotiations were held on 19 July 2024 with the Minutes of Bipartite Negotiations on Employee Bonuses in 2023; between PT. Ivo Mas Tunggal and PUK SPPP-SPSI Siak Regency. The Bipartite Negotiations were attended by 49 representatives of workers and management. 2. Bipartite Negotiations between PU SPPP SPSI and company management on 24 January 2023, related to the agenda of Bipartite Negotiations Regarding Harvest Premiums with participants: HR PSM, RC Siak, EM, PLPE, KND, SSME, UTNE, NGLE, LIBE, SRKE. SPO Region Siak and PUK SPSI (worker representatives totalling 12 workers); Conclusion: Management will review the calculation of premiums. 3. On 22 January 2024; agenda: <ul style="list-style-type: none"> - Procurement of <i>siskamling</i> (mobile security system) in housing coordinated by the RT head to maintain the security of the worker housing environment - Implementation of cleanliness in the employee housing environment - Do not carry out burning activities either in the housing environment, around the garden or on private land. 	Complied
6.3.3	<p>Management does not interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.</p> <p>- Minor compliance -</p>	<p>Based on interviews during this surveillance audit with representatives of the PUK SPPP-SPSI-Workers Union (Mr. Beni Lesmana, Mr. Irmawadi) representative of SPPI Mr. Ate Jadi Ketaren, that information was obtained that there was no coercion or pressure to become a member of the union and there was no interference from the management of PT. Ivo Mas Tunggal regarding membership recruitment. Union membership is voluntary, but all workers still register with the union to make it easier for them if an employment case occurs.</p>	Complied
Criteria 6.4: Children are not employed or exploited.			
6.4.1	<p>A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.</p> <p>- Minor compliance -</p>	<p>PT. Ivo Mas Tunggal- Libo POM and supply bases has a policy on the protection of child/underage workers as stated in the Sinarmas Agri Business and Food Business and Human Rights Policy which was approved by the Head of Policy and Compliance Division on 12 December 2019. The policy states that the group is committed to not employing child labor in any operational activities.</p>	Complied

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		<p>Separately, the company has also committed to underage workers i.e. Recruitment Policy (KHIsMart/001-1) which was approved on 1 March 2018 by the Managing Director of Human Resources stating that they do not employ underage workers. This policy has been included in every contract agreement. This policy has disseminated to all workers and also to the stakeholder/contractors, such as:</p> <ul style="list-style-type: none"> - Dissemination of Company Regulation at Division 1 Nenggala Estate was conducted on 22 August 2024 attended by 56 participants. - Dissemination of Company Regulation at Division 1 Libo Estate was conducted on 24 August 2024 attended by 86 participants, Division 2 on 24 August 2024 attended by 89 participants, at Division 7 on 24 August 2024 attended by 69 participants, at Division 3 attended by 98 participants. - Dissemination of Company Regulation at Libo Mill was conducted on 23 March 2024 attended by 28 participants. - Dated 23 March 2024 socialization to contractors and supplier/vendors on 31 January 2024, - Socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on 17 May 2024. <p>The recruitment process has been verified, see 3.5.1 above. That in the recruitment process no use of child or underage labor was identified.</p>	
6.4.2	<p>(C) Documented evidence on the fulfilment of worker's minimum age requirements in accordance with applicable regulation and verification procedures for age requirements, are available.</p> <p>- Critical (Major) compliance -</p>	<p>PT Ivo Mas Tunggal-Libo POM and the supply bases has a policy on the protection of child/underage workers as stated in the Sinarmas Agri Business and Food Business and Human Rights Policy which was approved by the Head of Policy and Compliance Division on 12 December 2019. The policy states that the group is committed to not employing child labor in any operational activities. Separately, the company has also committed to underage workers i.e. Recruitment Policy (KHIsMart/001-1) which was approved on 1 March 2018 by the Managing Director of Human Resources stating that they do not employ underage workers. This policy has been included in every contract agreement. This policy has disseminated to all workers and also to the stakeholder/contractors, such as:</p> <ul style="list-style-type: none"> - Dissemination of Company Regulation at Division 1 Nenggala Estate was conducted on 22 August 2024 attended by 56 participants. 	Complied

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		<ul style="list-style-type: none"> - Dissemination of Company Regulation at Division 1 Libo Estate was conducted on 24 August 2024 attended by 86 participants, Division 2 on 24 August 2024 attended by 89 participants, at Division 7 on 24 August 2024 attended by 69 participants, at Division 3 attended by 98 participants. - Dissemination of Company Regulation at Libo Mill was conducted on 23 March 2024 attended by 28 participants. - Dated 23 March 2024 socialization to contractors and supplier/vendors on 31 January 2024, - Socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on 17 May 2024. <p>The recruitment process has been verified, see 3.5.1 above. That in the recruitment process no use of child or underage labor was identified. Based on the verification of the updated list of workers documents as of July 2024, no underage workers (child workers) were identified when they started work.</p>	
6.4.3	<p>(C) Young person maybe employed only for non-hazardous work with protective restrictions in place for that work.</p> <p>- Critical (Major) compliance -</p>	<p>Based on interviews during field visit with a sample of workers during field visits (workers for loose fruit picking, workers for spraying and workers for harvesting), they stated that there were no child labor in field operations at Libo Estate and Libo Mill, Sei Rokan Estate and Nenggala Estate as well. Based on interviews with Libo Estate, Sei Rokan Estate, Nenggala Estate and Libo Mill office staff, if there were relatively younger workers, they would always work in low-risk work conditions or in high-risk field conditions and would always be supervised by mandor.</p>	Complied
6.4.4	<p>The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.</p> <p>- Minor compliance -</p>	<p>Based on the verification of the updated list of workers documents as of July 2024, no underage workers (child workers) were identified when they started work. Based on interviews during field visit with a sample of workers during field visits (workers for loose fruit picking, workers for spraying and workers for harvesting), they stated that there were no child labour in field operations at Nenggala Estate, Sei Rokan Estate, Libo Estate and Libo Mill. Based on the results of the review of the Worker List document for the period of July 2024, there were no child workers or workers under 18 years of age at the time of entry into work.</p>	Complied

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		<p>Samples were taken at Libo Estate; worker named Bagas Satria with a date of birth of 18 August 2002 and joined work on 1 April 2023 or at the age of 20 years and 8 months.</p> <p>Based on interviews with TBS suppliers during the audit, they stated that there were no child workers and all workers were married.</p>	
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	<p>(C) A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal – Libo POM and the supply bases have had a policy related to the harassment and Violence i.e. GAR Social and Environmental Policy (GSEP) document. The policy was approved on 1 October 2022, by the Head of Upstream, CEO of Down Stream & Commercial, Executive Director & CFO, and MD of Sustainability & SSE.</p> <p>Furthermore, the company through the CEO of PSM-5 has issued Circular Letter No.001/CE)5-SE/02/2009 dated 20 February 2009 concerning the Appeal for the implementation of Socialization of Sexual Harassment issues. This policy has re-socialized to all workers, as follow:</p> <ul style="list-style-type: none"> - Socialization of prevention of sexual harassment and violence in the workplace has been realized in April 2024 - Socialization of protection of women's reproductive rights in the workplace has been realized in April 2024 - Socialization of prevention of sexual harassment against children has been realized in April 2024 <p>On 23 March 2024 and also to the contractor and supplier/vendors on 31 January 2024, socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on 17 May 2024.</p>	Complied
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal – Libo POM and the supply bases have a policy related to the protect the reproductive rights especially women referring to “Kebijakan Lingkungan Kerja dan Hubungan Industrial No.KHI-SMART/016-00” dated 1 August 2017. In addition, company issued Internal Memorandum concerning pregnant and breastfeeding female worker dated 8 April 2011; stipulates pregnant and breastfeeding female worker are not allowed to work with chemical.</p> <p>This policy has disseminated to all workers and also to the stakeholder/contractors, such as:</p>	Complied

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		<ul style="list-style-type: none"> - Socialization on sexual harassment and protection of reproductive rights to 22 female workers by SPO assistant, dated 17 April 2024. Attendance from Sei Rokan Estate, Libo Estate, Libo POM, Ujung Tanjung POM, Kandista Estate, Samsam POM, Ujung Tanjung Estate, Palapa Estate. - Socialization on prevention of sexual harassment and protection of reproductive rights especially of women in Sei Rokan Estate carried out 3 February for 117 workers in Division 8. - Dissemination of Company Regulation at Division 1 Nenggala Estate was conducted on 22 August 2024 attended by 56 participants. - Dissemination of Company Regulation at Division 1 Libo Estate was conducted on 24 August 2024 attended by 86 participants, Division 2 on 24 August 2024 attended by 89 participants, at Division 7 on 24 August 2024 attended by 69 participants, at Division 3 attended by 98 participants. - Dissemination of Company Regulation at Libo Mill was conducted on 23 March 2024 attended by 28 participants. - Dated 23 March 2024 socialization to contractors and supplier/vendors on 31 January 2024, - Socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on 17 May 2024. <p>The gender committee has also conducted outreach to female workers, including:</p> <ol style="list-style-type: none"> 1. Socialization of prevention of sexual harassment and violence in the workplace has been realized in April 2024 2. Socialization of protection of women's reproductive rights in the workplace has been realized in April 2024 3. Socialization of prevention of sexual harassment against children has been realized in April 2024 4. Monitoring of the provision of menstrual leave (H1) and maternity leave (H2), monitored every month 5. Implementation of menstrual leave observed for 1 female worker in Sei Rokan Estate, dated 20 July 2024. 	
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		<p>6. Provision of maternal leave for 1 female worker in Sei Rokan Estate, starting 18 August 2024 up to 16 November 2024, signed and acknowledged by Assistant Manager.</p> <p>Based on interviews during field visits with sample workers and also with representatives of the labor union and the head of the gender committee, they stated that there were no cases or incidents related to violent and harassment practices in the operational field environment of PT Ivo Mas Tunggal.</p>	
6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified in accordance with applicable regulations in Indonesia.</p> <p>- Minor compliance -</p>	<p>The company through the SPO Officer at Libo, Sei Rokan, Nenggala Estate and Libo Mill has identified the needs of new mothers recorded in the 2024 Ivo Mas Tunggal-Libo Young Mother Needs Identification Questionnaire Recap. The survey to identify the needs of new mothers was conducted at each Estate and Mill unit, including:</p> <ol style="list-style-type: none"> 1. Libo Estate, an identification survey was conducted to 8 new mothers on January 3, 2024. 2. Libo Mill, identification survey was conducted on 1 July 2024 to 12 new mothers. 3. Nenggala Estate, identification survey was conducted on 1 July 2024 to 7 new mothers. 4. Sei Rokan Estate, identification survey was conducted on 18 July 2024 to 4 new mothers. <p>In general, the survey results identified the needs or hopes of new mothers, namely:</p> <ol style="list-style-type: none"> 1. Medical actions, including: <ol style="list-style-type: none"> a. Initial examination by a doctor at the beginning of pregnancy, including: <ul style="list-style-type: none"> - Examination by the company's medical team - Recording is carried out - Given a referral letter by the company doctor - Given a break at the clinic during H-1 (2 calendar days) b. Routine/periodic examinations by the company doctor, including: <ul style="list-style-type: none"> - Carried out if there are complaints from the female employee - Recording and reporting to the company - Guidance is given regarding complaints H-1 (menstruation) 	Complied

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		<p>2. Administrative actions, including:</p> <ul style="list-style-type: none"> a. Female employee reports to the foreman about the status of H-1 (menstruation) b. The foreman reports to the assistant that there is a female employee who is pregnant c. The assistant coordinates with the unit leader/KTU to grant permission for H-1 leave d. Gets the right to menstrual leave (H-1) for 2 calendar days <p>In addition, there are also several needs of young mothers that have been identified, including:</p> <ul style="list-style-type: none"> - Need a room to breastfeed your child when you go back to work. - Maternal and child health, for example: infant immunization. - Newborn clothing needs - Baby equipment such as: beds, diapers, mosquito nets, and baby milk medicines (either breast milk or formula) <p>From the responses from the new mothers, actions have been taken to fulfill them:</p> <ul style="list-style-type: none"> - Creating a special place and time for female workers to breastfeed their children at the Child Care Center location measuring 4x3.5 meters with a time of around 15-30 minutes. - A program for providing additional food to toddlers in the form of eggs, milk, biscuits for toddlers and vitamins every month. 	
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, as long as the complaint is supported with adequate information, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>The company explains several policies related to the complaint system, including the SOP for handling complaints and grievances (No. SOP/SMART/SUST/IV/003) last revised on 8 March 2022. The policy explains the activities for handling complaints related to employment and non-employment (e.g.: facilities, employment, etc.) and also external communication mechanisms (eg: contractors, suppliers, government agencies, etc.) including mechanisms if there are complaints. This policy also explains that the company can submit complaints to the RSPO complaint system if there is no resolution and protect the identity of the reporter (whistle-blower) if necessary. This system or policy is socialized directly to stakeholders, including the underprivileged community.</p>	Complied

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		<p>The SPO Officer is responsible for receiving, recording, sorting and making a summary of complaints and conflicts, both verbally and in writing from the reporter who will then store the document as an archive that must be maintained. Many channels can be used to convey complaints and conflicts:</p> <ul style="list-style-type: none">- Suggestion/complaint box- Telephone or short message (+62 882-1290-9203)- Public media- Certification Institution- Reports from Non-Governmental Organizations (NGOs) or- Head Office with the address Sinarmas Land Plaza, Tower II, 34th floor, Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia- Email: grievance@sinarmas-agri.com <p>Handling of complaints and conflicts will then be verified by the person in charge, verification of complaints and conflicts that have been submitted by the reporter requires 14 working days since the reporter submitted the complaint and conflict. EM/MM can provide an initial notification letter in response to complaints and conflicts.</p> <p>The company has established a Complaints and Grievance Procedure Number SOP/SMART/SUST/IV/003 dated 8 March 2022. The procedure has anonymity and whistleblower guarantees. Based on interviews with representatives of the Gender Committee and female workers who were sampled, they explained that they had understood how the company's procedure resolves disputes, complaints, and grievances. Anonymity and complainants are protected as requested by them.</p> <p>If the complaint is not resolved through deliberation and consensus, the certification unit and the party filing the complaint want a resolution through the Mediation Forum. The Mediation Forum meeting must be held at a third party location or other agreed neutral place.</p> <p>Based on the results of interviews with workers (sampled), the gender committee, and the union, it is known that they understand the related policies. From this interview, information was obtained that in the 2024 period there were worker complaints related to the distribution of bonuses for the 2023 period. There were several complaints identified, both internal and external complaints (stakeholders), including:</p>	
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		<ul style="list-style-type: none"> - There are complaints from workers regarding the distribution of bonuses for the 2023 period. The FSP.PP-SPSI Workers Union filed a complaint to the Regional Controller PSM 5 Reg. Siak on 13 July 2024 and wanted a Bipartite negotiation on 16 July 2024. - Bipartite Negotiations were held on 19 July 2024 with the Minutes of Bipartite Negotiations on Employee Bonuses in 2023; between PT. Ivo Mas Tunggal and PUK FSPPP-SPSI Siak Regency. The Bipartite Negotiations were attended by 49 representatives of workers and management. - Opinion of the Workers Union: - Bonus period 2023 paid in 2024, based on the bonus formula agreed by the company with FSP.PP-SPSI is still underpaid by 1 month - That the company pays 2 months of wages to workers as based on the bonus calculation according to the bonus formula which should be 3 months of salary. <p>Employer's opinion:</p> <ul style="list-style-type: none"> - The company pays the 2023 bonus in accordance with the PKB BKS PPS for the 2022-2024 period. The employer and employee have agreed to amend the article governing the bonus which is no longer based on the agreed formula as stipulated in the previous PKB. - In accordance with the PKB BKS PPS for the 2022-2024 period, the employee agrees that the bonus will be implemented after the results of the GMS (General Meeting of Shareholders) and the payment will be made after discussions with FSP.PP-SPSI. - With the enactment of the PKB BKS PPS for the 2022-2024 period, the bonus payment will no longer be based on an agreement, but will be determined by the company based on the company's capabilities. For the 2023 bonus, PT Ivo Mas Tunggal has set it at 2 months' wages. - Conclusion: - The employee and employer are still in accordance with their respective opinions <p>A mediation request letter has been submitted to Siak Regency Manpower and Transmigration by FSPPP-SPSI (PC.FSPPP-SPSI) Letter No.001/PC/FSPPP-SPSI/SIK/VII/24 dated 24 July 2024 concerning the Request for Mediation of Industrial Relations Disputes related to the distribution of worker bonuses for the 2023 period.</p>	
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		Based on a review of documentary evidence and interviews with interested parties, PT Ivo Mas Tunggal has responded to all complaints from stakeholders in accordance with established procedures No.SOP/SMART/SUST/IV/003" dated 8 March 2022.	
Criteria 6.6: No forms of forced or trafficked labour are used.			
6.6.1	<p>(C) All work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports; • Payment of recruitment fees; • Contract substitution without worker's consent • Involuntary overtime; • Lack of freedom of workers to resign • Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement • Debt bondage • Withholding of wages <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal has a policy on the prohibition of forced labor as stated in the Sinarmas Agri Business and Food Human Rights and Business Policy which was approved by the Head of Policy and Compliance Division on 12 December 2019. The policy states that the company respects human rights and respects employee rights such as the elimination of discrimination, the prohibition of forced labor and child labor, fair wage provisions, upholding the principle of gender equality in accordance with legal norms, and respecting freedom of association.</p> <p>The company also shows a recruitment policy No.KHI-SMART/001-1, approved on 1 March 2018 by the Managing Director of Human Resources which informs that workers do not take any recruitment fees at any stage of the recruitment process, and there is no retention of passports/identity documents. The company then shows (based on the work agreement contract document) that in every work agreement between the Company and the contractor/supplier, there is a specific clause regarding the fulfilment of legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractor.</p> <p>Based on the results of interviews with the labor office, gender committee, labor unions, and sample workers at Mill and Estates, they stated that workers had never been discriminated against and forced to work by the company. At the time of recruitment, there was no retention of personal documents such as: KTP/ID Card, Family Card or Diploma and/or other personal documents and there were no fees charged by PT. Ivo Mas Tunggal management.</p> <p>There is no fine/penalty given to the harvester if they do not get output due to natural factors such as rain. Based on the salary slip document (see 6.2.3) and the foreman's notes on the harvester's daily output, the harvester has obtained more than the daily output target and the wages received by the harvester are above the minimum wage.</p>	Complied

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		There is no pressure/coercion in doing overtime work, workers who have received overtime in the company can refuse if ordered to do overtime because overtime is not an obligation for workers including when there is a harvest on Sunday, the harvester can refuse when there is a family need or other interests.	
6.6.2	<p>(C) Where temporary (Specified Time Work Agreement/PKWT) or migrant workers are employed, a specific labour policy and procedures are established and evidence of implementation is available.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal-Libo has 2 types of workers, namely: Permanent workers and non-permanent workers (PKWT/Pekerja Waktu Tertentu: Specific time Work Agreement), namely:</p> <ol style="list-style-type: none"> 1. Permanent workers are workers with the PT-4T1 to PT-1A5 groups where the employment contract uses a Collective Labor Agreement (PKB) for the 2022 – 2024 period between BKS-PPS Member Plantation Companies and the member of Labor Union of the “Federasi Serikat Pekerja Pertanian dan Perkebunan Serikat Pekerja Seluruh Indonesia/FSP.PP.SPSI” in the provinces of NAD (<i>Nangroe Aceh Darusalam</i>), Sumatra Utara, Riau and Jambi. 2. Non-Permanent Worker as “PKWT/Pekerja Waktu Tertentu” - Specific Time Work Agreement. <p>Based on the list of workers as of July 2024, there are still PKWT workers, namely:</p> <ol style="list-style-type: none"> 1. PKWT workers in Libo Estate as many as 153 workers 2. PKWT workers in Libo Mill as many as 18 workers. <p>PT. Ivo Mas Tunggal-Libo has a policy regarding the recruitment of workers with PKWT-Specific Time Working Agreement/Casual Daily Worker status issued by MD Human Resources, i.e. Policy No.KHI-SMART/001-01 dated 1 March 2018 regarding Employee Recruitment and Policy No.KHI-smart/002-00 dated 1 August 2017 regarding Agreement / Working Agreement or Contract. This policy described:</p> <ol style="list-style-type: none"> 1. Employment Agreement / Employment Contract is made for a certain period or for an indefinite period as the basis for proof of employment relationship 2. Recruitment of workers is a series of processes for accepting prospective workers/labourers starting from administrative selection, psychological tests (for certain positions), interviews, compensation package offers (for certain positions), health checks, selection results decisions until the candidate is accepted as a worker. Verify the recruitment process, see 3.5.2 above 	Complied

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		<p>For example of PKWT Agreement Documents:</p> <ul style="list-style-type: none"> • Specific Time Work Agreement - <i>Perjanjian Kerja Waktu Tertentu</i> No. 04/LIBM/PKWT-SW/12/2023 dated 30 December 2023, worker's name Wiwit Mai Saputra job position as "Compound Unit PKS" Libo Mill Validity period from 1 January 2024 – 1 December 2024 (1 year). • Specific Time Work Agreement - <i>Perjanjian Kerja Waktu Tertentu</i> No. LIBE/SPK/PKWT-SW/05/2024/011 dated 30 December 2023, worker's name Dede Wahyudi job position as <i>Pekerja Lapangan Kebun</i> – Estate field worker at LIBE validity from 1 May 2024 – 31 October 2024 (<1 year). 	
Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>The responsible in health and safety has been established in accordance with the legal requirements, that is OHS Safety Committee (<i>Struktur</i> P2K3) that has been endorsed by Manpower Agency, and the Secretary is a legal OHS Expert. Record of OHS Committee registration such as:</p> <ol style="list-style-type: none"> Decree of the Head of the Riau Province Manpower and Transmigration Office No.Kep.777/Disnakertrans-PK/SK-P2K3/VI/2024 dated 28 June 2024 concerning the establishment of P2K3 at PT. Ivo Mas Tunggal – Libo Mill. This decree is valid from the date of stipulation and as long as there are no changes in its organizational structure. Decree of the Head of the Riau Province Manpower and Transmigration Office No.Kep.778/Disnakertrans-PK/SK-P2K3/VI/2024 dated 28 June 2024 concerning the establishment of P2K3 at PT. Ivo Mas Tunggal – Libo Estate. This decree is valid from the date of stipulation and as long as there are no changes in its organizational structure. Decree of the Head of the Riau Province Manpower and Transmigration Office No.Kep.772/Disnakertrans-PK/SK-P2K3/VI/2024 dated 28 June 2024 concerning the establishment of P2K3 at PT. Ivo Mas Tunggal – Nenggala Estate. This decree is valid from the date of stipulation and as long as there are no changes in its organizational structure. Decree of the Head of the Riau Province Manpower and Transmigration Service No.Kep.779/Disnakertrans-PK/SK-P2K3/VI/2024 dated 28 June 2024 concerning the establishment of P2K3 at PT. Ivo Mas Tunggal – Sei Rokan Estate. This decree is valid from the date of stipulation and as long as there are no changes in its organizational structure. <p>Records of OHS Expert in each unit are:</p>	Complied

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		<ol style="list-style-type: none"> 1. OHS Expert on behalf of Muhammad Firdaus Anzala Kahfi Lubis (Libo POM) <ul style="list-style-type: none"> • Certificate No.0404080523/Q-AK3U/14/V/2023 dated 8 May 2023. • Decree on the Appointment of General Occupational Safety and Health Experts from the Ministry of Manpower of the Republic of Indonesia No.5/6786/AS.01.03/V/2023 dated 8 May 2023 and is valid for 3 years • OHS Expert Authorization Card Reg No.0404080523/Q-AK3U/14/V/2023 dated 8 May 2023 and valid until 8 May 2026. 2. OHS Expert on behalf of Alfian Yulianto Diwangsa (Nenggala Estate) <ul style="list-style-type: none"> • Certificate Registration No.Ser.18.17959/AK3/U/V/2018 dated 2 May 2018. • Decree on the Appointment of General Occupational Safety and Health Experts from the Ministry of Manpower of the Republic of Indonesia No.5/4914/AS.02.04/IV/2021 dated 27 April 2021 and is valid for 3 years. • OHS Expert Authorization Card Reg No.53665/PK3/AJ/14/2021/P1 dated 27 April 2021 and valid until 27 April 2024. • Letter No.932/AMU/K3/VII/2024 dated 10 July 2024 about "Surat Keterangan Perpanjangan SKP dan Kartu Lisensi Ahli K3 Umum" . This letter inform that the AK3 Umum of Alfian Yulianto is in extension process in Kementerian Ketenagakerjaan RI. 3. OHS Expert on behalf of Yanuar Listyo Parmadi (Libo Estate) <ul style="list-style-type: none"> • Certificate Reg No.40322/PK3/AJ/31/2017/P0 dated 5 June 2017. • Decree on the Appointment of General Occupational Safety and Health Experts from the Ministry of Manpower of the Republic of Indonesia No.5/4354/AS.02.03/III/2023 dated 16 March 2023 and is valid for 3 years. • OHS Expert Authorization Card Reg No.0171160323/Q-AK3U/31/III/2023 dated 16 March 2023 and valid until 16 March 2026. 4. OHS Expert on behalf of Dani Indrawan (Sei Rokan Estate): <ul style="list-style-type: none"> • Certificate No.53669/PK3/AJ/14/2018/P0 dated 2 May 2018. • Decree on the Appointment of General Occupational Safety and Health Experts from the Ministry of Manpower of the Republic of Indonesia 	
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		<p>No.5/4916/AS.02.04/IV/2021 dated 27 April 2021 and valid until 27 April 2024.</p> <ul style="list-style-type: none">• OHS Expert Authorization Card Reg No.53669/PK3/AJ/14/2021/P1 dated 27 April 2021 and valid until 27 April 2024.• Letter No.932/AMU/K3/VII/2024 dated 10 July 2024 about “Surat Keterangan Perpanjangan SKP dan Kartu Lisensi Ahli K3 Umum” . This letter inform that the AK3 Umum of Alfian Yulianto is in extension process in Kementerian Ketenagakerjaan RI. <p>The safety committee (P2K3) regular meeting has been performed each month, discussed regarding OHS plan program achievement and corrective actions to achieve target and improve the program such as Personal Protective Equipment (PPE), hazard from animal, safety notes, accidents etc. The actions were monitored for realization and reported to management and local authority. Concerns of all parties about health, safety and welfare were discussed at the meeting such as: review of accident, PPE Checklist update, result of internal audit, incident investigation, etc.</p> <p>The quarterly OHS Report has been submitted to Labor Agency, such as :</p> <ul style="list-style-type: none">• Letter No.279/MMPOM/XI/2023 dated 2 November 2023 regarding reporting of the P2K3 Report for the third quarter of 2023• Letter No.02/P2K3-LHS/SKGE/VII/2023 dated 2 July 2023 regarding reporting of the P2K3 Report for the second quarter of 2023 <p>Beside OHS Expert, in each operational units also have a First Aider Officer that has been trained, such as:</p> <table><tr><th>Name</th><th>Operator Permit Document</th><th>Unit Name</th><th>No. Document</th><th>Valid from</th></tr><tr><td>Rachmawaty</td><td>Lisensi P3K</td><td>LIBE</td><td>293/P3K/IX/2023</td><td>27 Sept 2023 until 27 Sept 2028</td></tr><tr><td>Muhammad Isrofi</td><td>Lisensi P3K</td><td>SRKE</td><td>263/P3K/XI/2022</td><td>21 Nov 2022 until 21 Nov 2027</td></tr></table>	Name	Operator Permit Document	Unit Name	No. Document	Valid from	Rachmawaty	Lisensi P3K	LIBE	293/P3K/IX/2023	27 Sept 2023 until 27 Sept 2028	Muhammad Isrofi	Lisensi P3K	SRKE	263/P3K/XI/2022	21 Nov 2022 until 21 Nov 2027	
Name	Operator Permit Document	Unit Name	No. Document	Valid from														
Rachmawaty	Lisensi P3K	LIBE	293/P3K/IX/2023	27 Sept 2023 until 27 Sept 2028														
Muhammad Isrofi	Lisensi P3K	SRKE	263/P3K/XI/2022	21 Nov 2022 until 21 Nov 2027														

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6.7.2	<p>Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>Based on document verification show that the certification unit has procedures for handling emergency response and first aid in work accidents, including the following:</p> <ol style="list-style-type: none">1. SOP for Emergency Preparedness and Response with document number SOP/SMART/GENERAL/SADV/I/005. Rev 0.0 was passed on 1 July 2014 by the Head of Upstream. This SOP is intended as a guide in identifying. Prevent potential and overcome emergencies in estate, mill and other support units in Sinarmas Plantation areas and their subsidiaries.2. SOP Design and Use of Hydrant with No. SOP/SMART/HESS-EHSD/SADV/I/014 dated 1 July 2014.3. First aid SOP with No SOP/SMART/HESS-EHSD/SADV/1/011 dated 01 July 2014.4. SOP/SMART/HESS-EHSD/SADV/1/005/Rev.00/01-Jul-14) Procedure of accident and occupational disease handling. <p>in each operational units also have a First Aider Officer that has been trained, such as :</p> <table><tr><th>Name</th><th>Operator Permit Document</th><th>Unit Name</th><th>No. Document</th><th>Valid from</th></tr><tr><td>Rachmawaty</td><td>Lisensi P3K</td><td>LIBE</td><td>293/P3K/IX/2023</td><td>27 Sept 2023 until 27 Sept 2028</td></tr><tr><td>Muhammad Isrofi</td><td>Lisensi P3K</td><td>SRKE</td><td>263/P3K/XI/2022</td><td>21 Nov 2022 until 21 Nov 2027</td></tr></table> <p>Based on the results of field observations in the estate area and mill it is known that the first aid kit is in a complete condition with the number of 21 items in accordance with the rules and the contents of the first aid kit can be used at any time.</p> <p>Based on the results of field observations in the estate area and mill it is known that the company has installed OHS symbols, has a fire extinguisher, installed MSDS, and the evacuation route in the work area.</p>	Name	Operator Permit Document	Unit Name	No. Document	Valid from	Rachmawaty	Lisensi P3K	LIBE	293/P3K/IX/2023	27 Sept 2023 until 27 Sept 2028	Muhammad Isrofi	Lisensi P3K	SRKE	263/P3K/XI/2022	21 Nov 2022 until 21 Nov 2027	Complied
Name	Operator Permit Document	Unit Name	No. Document	Valid from														
Rachmawaty	Lisensi P3K	LIBE	293/P3K/IX/2023	27 Sept 2023 until 27 Sept 2028														
Muhammad Isrofi	Lisensi P3K	SRKE	263/P3K/XI/2022	21 Nov 2022 until 21 Nov 2027														

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		<p>Record of accident and incident/accident investigation reviewed</p> <ul style="list-style-type: none"> • Accident record "Rekapitulasi Laporan Kecelakaan Kerja Sei Rokan Estate 2024" indicating 3 work-related accidents from 2 palm frond punctures and 1 case of falling from slippery road in Sei Rokan Estate. • Investigation "Laporan Kecelakaan Kerja 2x24 jam" Sei Rokan Estate dated 18 January 2024, indicating the accident location, cause of accident, chronology of accident, injury body part, work carried out when accident happens, tools used during accident, conditions when accident happens, correction plan, preventive plan. • Accident record "Rekapitulasi Laporan Kecelakaan Kerja Libo Estate 2024" indicating 9 work-related accidents in Libo Estate, related to palm thorn punctures. • Investigation "Laporan Kecelakaan Kerja 2x24 jam" Libo Estate dated 4 July 2024, indicating the accident location, cause of accident, chronology of accident, injury body part, work carried out when accident happens, tools used during accident, conditions when accident happens, correction plan, preventive plan. • Follow up action "Rekomendasi Tindak Lanjut dari Hasil Laporan Kecelakaan Kerja" dated 18 January 2024: conduct re-socialization on harvest HIRADC and safe working practices. • Socialization of HIRADC in Nenggala Estate carried out 24 August 2024 for 36 upkeep workers. 	
6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal refers to corporate procedure "SOP Manajemen Alat Pelindung Diri No.SOP/SMART/SUST/III/010 rev.1" dated 2020. The procedure explains the process for providing and monitoring PPE use – identification of PPE needs, determining PPE used, order PPE, receiving PPE, distributing the PPE including reporting, socialization of PPE, monitoring the PPE utilization and condition, disciplinary inspection, sanction, evaluation.</p> <p>The company has shown PPE Matrix Documents for Estates and Mill. The document describes the type of PPE that must be worn for each type of work. For example, in harvesting work, the PPE that must be used is a helmet, goggles, combination gloves, and boots. Based on the results of field in Libo POM, Libo Estate, Sei Rokan Estate and Nenggala Estate, it is known that workers have used PPE according to company standards. In addition, the worker also</p>	Complied

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		<p>explained that if the PPE is damaged, the worker can report it to the foreman to ask for the replacement of the PPE. Records of PPE handover :</p> <ul style="list-style-type: none"> • Dated 29 June 2024, handover of PPEs to manuring workers, Libo Estate • Dated 27 June 2024, handover of PPEs to spraying workers, Libo Estate • Dated 13 February 2024, handover of PPEs to fruit-loose pickers, Libo Estate • Dated 5 April 2024, handover of PPEs to spraying workers, Nenggala Estate • Dated 24 July 2024, handover of PPEs to fruit-loose pickers, Sei Rokan Estate • Dated 20 May 2024, handover of PPEs to harvester, Sei Rokan Estate <p>From observations at the Libo Estate and Nenggala Estate material warehouses, the company provides PPE stocks of 10% of the total employees as replacement reserves, for example helmets, rubber boots, gloves, face shields and aprons. Based on the results of the field visit to Libo Estate and Nenggala Estate, it is known that there is a storage area for PPE and spray equipment as well as sanitation facilities for employees after the spraying work is completed. Based on the results of field visits and interviews with workers, it is known that workers have used PPE completely and company management always monitors workers regularly regarding the use of PPE properly and correctly.</p>	
6.7.4	<p>All workers are provided medical care and covered by accident insurance. Costs incurred from work related incidents, leading to injury or illness, are covered in accordance with applicable regulations or by the unit of certification if applicable regulations do not provide protection.</p> <p>- Minor compliance -</p>	<p>Regular health checks are conducted by the Company Doctor and are carried out in stages, for example in Semester 1/2024:</p> <ul style="list-style-type: none"> • Nenggala Estate, on 6-8 March 2024 and 21 March 2024 • Libo Estate, on 10 August 2024 • Sei Rokan Estate, on 8 July 2024 • Libo POM, on 10-11 July 2024 <p>Proof of payment of <i>BPJS</i> Health and Labor in July 2024:</p> <ul style="list-style-type: none"> - <i>BPJS Ketenagakerjaan</i> for 689 workers & <i>BPJS Kesehatan</i> for 688 workers and 951 relations for Libo Estate. - <i>BPJS Ketenagakerjaan</i> for 377 workers & <i>BPJS Kesehatan</i> for 377 workers and 582 relations for Nenggala Estate. - <i>BPJS Ketenagakerjaan</i> & <i>BPJS Kesehatan</i> for Libo POM workers. - <i>BPJS Ketenagakerjaan</i> & <i>BPJS Kesehatan</i> for Sei Rokan workers. 	Complied

		Based on the interview with LIBM, LIBE, SRKE and NGLE workers, concluded that all employees were aware of the medical service procedures in the event of an accident or illness. All employees interviewed also claimed to have a health BPJS card, if they went to a company clinic there was no fee at all. Based on interview with contractor representative, it is known that the accident insurance for contractor's workers is covered by the head of contractor itself.	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance -	<p>The company is still consistent in monitoring the recording of occupational accidents by calculating the lost time accident (LTA). Recapitulation of work accidents with a formula to find the level of severity and frequency of accidents. This document informs the time period, the number of working days, the number of no effective working days, overtime, hours of work in total, the number of accidents, the number of working days lost, hours of work a year, the number of accidents a year, lost days a year. Calculation of Severity Rate and Frequency Rate is reviewed regularly, and monitoring will be evaluated at the monthly meeting of Committee of Occupational Health and Safety. Records of LTA :</p> <ul style="list-style-type: none"> - Libo POM Fatality Rate/Severity Rate year 2024: period of monitoring January-July 2024 with total working hour 197,901; number of accident 1 cases; number lost working day 2 days; total (accumulative) fatality rate 2024 at 11; total (accumulative) severity rate 2024 at 23 - Libo Estate Fatality Rate/Severity Rate year 2024: period of monitoring January-July 2024 with total working hour 781,757; number of accident 9 cases; number lost working day 8 days; total (accumulative) fatality rate 2024 at 3.5; total (accumulative) severity rate 2024 at 3.11 - Nenggala Estate Fatality Rate/Severity Rate year 2024: period of monitoring January-July 2024 with total working hour 455,952; number of accident 4 cases; number lost working day 4 days; total (accumulative) fatality rate 2024 at 8.77; total (accumulative) severity rate 2024 at 41.67 - Sei Rokan Estate Fatality Rate/Severity Rate year 2024: period of monitoring January-July 2024 with total working hour 632,868; number of accident 4 cases; number lost working day 0 days; total (accumulative) fatality rate 2024 at 8; total (accumulative) severity rate 2024 at 0. 	Complied
Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.			
Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.			

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7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p> <p>- Critical (Major) compliance -</p>	<p>In controlling plant disease pests, the company already has an SOP contained in the "SOP Pengendalian Hama dan Penyakit Tanaman No. SOP/SMART/MCAR/VII/TA-HPT Rev.1" which came into effect on 15 July 2020. The SOP explains the definition of pests and diseases of oil palm plants, Natural enemies of pests and diseases, Census, Control, Evaluation, re-control and endemic areas, pests and diseases in nurseries, pests and diseases in immature and mature palm, examples of useful plants, biological, mechanical, and chemical control, control of leaf-eating beetles, <i>Tirathaba rufivena</i>, leaf eating caterpillar control, control of <i>Oryctes rhinoceros</i>, termite control, rat control, pig control, snail and snail control, pest and disease control flow chart.</p> <p>The company already has an Animal Pest Census Work Program (rats) in 2024, which is every 3 months, in January, April, July and October (has been realized for January, April and July 2024). And a Pest and Disease Work Program every 2 months, in January, March, May, July, September and November (has been realized for January, March, April, May and July)</p> <p>The following is an example of a rat pest census in July 2024 for Divisions 1,2,3,4, 6 and 7 in Libo Estate:</p> <p>Division 1: Census with a sample number of 9,651 palm trees, the number of trees attacked is 80 palm trees, % of attacks: 0.83%.</p> <p>Division 2: Census with a sample number of 11,853 palm trees, the number of trees attacked is 130 palm trees, % of attacks: 1.10%.</p> <p>Division 3: Census with a sample of 11,654 palm trees, the number of trees attacked is 118 trees, % of attacks: 1.01%.</p> <p>Division 4: Census with a sample number of trees 11,405 palm trees, the number of trees attacked is 138 palm trees, % of attacks: 1.21%.</p> <p>Division 6: Census with a sample number of 10.654 palm trees, the number of trees attacked 135 palm trees, % of attacks: 1.27%.</p> <p>Division 7: Census with a sample number of 9.706 palm trees, the number of trees attacked 140 palm trees, % of attacks: 1.44%.</p> <p>Based on the data, there are no attacks that exceed the threshold so that control using chemicals is not carried out, this also means that control using owls is still very effective.</p>	Complied
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		<p>Owl boxes censuses at Libo Estate are conducted monthly, the last census was conducted in July 2024 with the following results:</p> <p>Division 1: 50 owl box with chicks and eggs = 0, adult birds = 112 and owl boxes in good condition.</p> <p>Division 2: 50 owl box with chicks and eggs = 0, adult birds = 112 and owl boxes in good condition.</p> <p>Division 3: 50 owl box with chicks and eggs = 0, adult birds = 118 and owl boxes in good condition.</p> <p>Division 4: 50 owl box with chicks and eggs = 0, adult birds = 112 and owl boxes in good condition.</p> <p>Division 6: 50 owl box with chicks and eggs = 0, adult birds = 120 and owl boxes in good condition.</p> <p>Division 7: 50 owl box with chicks and eggs = 0, adult birds = 112 and owl boxes in good condition.</p> <p>Owl boxes censuses at Nenggala Estate are conducted monthly, the last census was conducted in July 2024 with the following results:</p> <p>Division 1: 50 owl box with chicks = 12 and eggs = 21, adult birds = 71 and owl boxes in good condition.</p> <p>Division 2: 47 owl box with chicks = 14 and eggs = 21, adult birds = 71 and owl boxes in good condition.</p> <p>Division 3: 51 owl box with chicks = 8 and eggs = 9, adult birds = 72 and owl boxes in good condition.</p> <p>Division 4: 49 owl box with chicks = 10 and eggs = 17, adult birds = 72 and owl boxes in good condition.</p> <p>The caterpillar census at Nenggala Estate was conducted in January 2024 with the following results:</p> <p>Blok A33, area 27.07 Ha, with the result that there is an attack 5.0 caterpillars per frond.</p> <p>Blok A28, area 39.64 Ha, with the result that there is an attack 3.6 caterpillars per frond.</p> <p>Blok A29, area 19.53 Ha, with the result that there is an attack 2.8 caterpillars per frond.</p>	
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		<p>Blok A27, area 29.30 Ha, with the result that there is an attack 2.7 caterpillars per frond. Blok A34, area 24.82 Ha, with the result that there is an attack 3.0 caterpillars per frond. Blok A35, area 31.28 Ha, with the result that there is an attack 4.0 caterpillars per frond. Based on the data, the infestation had exceeded the threshold so chemical treatment was carried out. the evaluation census 2 was carried out in March 2024 with the result that there was no attack.</p> <p>Company performed Ganoderma census at Nenggala Estate was conducted in July 2024 with results: Blok B31, with a sample number of 3,207 palm trees, no attack Blok B34, with a sample number of 2,885 palm trees, no attack Blok B35, with a sample number of 3,470 palm trees, no attack Blok B36, with a sample number of 5,346 palm trees, no attack Blok B37, with a sample number of 5,639 palm trees, no attack</p> <p>The caterpillar census at Sei Rokan Estate was conducted in July 2024 with the following results: Blok H39, with the result that there is an attack 2,40 caterpillars per frond. Blok H40, with the result that there is an attack 1,13 caterpillars per frond. Blok H41, with the result that there is an attack 3,73 caterpillars per frond. Blok H49, with the result that there is an attack 1,67 caterpillars per frond. Blok H50, with the result that there is an attack 3,20 caterpillars per frond. Blok H51, with the result that there is an attack 4.0 caterpillars per frond. Based on the data, the infestation had exceeded the threshold so chemical treatment was carried out. the evaluation census 2 was carried out in and of July 2024 with the result that there was no attack.</p>	
7.1.2	<p>Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented.</p> <p>- Minor compliance -</p>	<p>The company already has a list of invasive species that grow naturally and are cultivated on the company's land in accordance with the Ministry of Environment and Forestry poermen no P.09/MENLHK/SETJENKUM.1/12/2016 on plantations.</p> <ul style="list-style-type: none"> - <i>Imperata cylindrica</i> (weed) control by wiping or spraying weeds/chemically controlled - <i>Clidemia hirta</i> controlled with a manual raking/chemically controlled. 	Complied

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		<ul style="list-style-type: none">- <i>Mikania micrantha</i> is controlled with a circle raking/chemically controlled.- <i>Mimos invisia</i> controlled with a manual raking/chemically controlled- <i>Asystasia</i> is controlled by circle raking/chemically controlled- <i>Turnera ulmifolia</i> controlled by circle raking/chemically controlled.- <i>Pennisetum polystacyon</i> is controlled by circle raking/chemically controlled.																																																	
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities. - Minor compliance -	Based on the results of interviews with management and employees and field visits, there is no indication of the use of fire in controlling pests and diseases, control is only carried out manually and using chemicals (if it exceeds the attack threshold) in accordance with the procedures that the company already has.	Complied																																																
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.																																																			
7.2.1	(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised. - Critical (Major) compliance -	<div>In addition to the company having SOP “Pengendalian Hama dan Penyakit Tanaman”, the company also has a list of types of pesticides used that have a distribution permit from the government. These pesticides are:</div> <table><tr><th>Brand</th><th>Active Ingredient</th><th>LD50 (mg/kg)</th><th>WHO Class</th><th>Licences no</th><th>Target</th></tr><tr><td>Erkafuron</td><td>Metil metsulfuron</td><td>5,000</td><td>II</td><td>RI 013012013xxx</td><td>Broadleaf weeds</td></tr><tr><td>Rolifos</td><td>Amonium glufosianat</td><td>1,500</td><td>II</td><td>RI0103012012xx x</td><td>Fern and Broadleaf weeds</td></tr><tr><td>Rollup</td><td>Isoprofil amina glifosat</td><td>4,230</td><td>III</td><td>RI 010301200xxx</td><td>Broadleaf weeds</td></tr><tr><td>Starane</td><td>Fluroksipir metilheptilester</td><td>5,000</td><td>U</td><td>RI 010301200xxx</td><td>Broadleaf weeds</td></tr><tr><td>Garlon</td><td>Triclopyr butoxyethyl</td><td>710</td><td>II</td><td>RI 010301201xxx</td><td>Broadleaf weeds</td></tr><tr><td>Cymbush</td><td>Cypermetrin</td><td>250</td><td>II</td><td>RI 010101119xxx</td><td>Horn beetle pests</td></tr><tr><td>Decis</td><td>Deltametrin</td><td>135</td><td>II</td><td>RI 010101119xxx</td><td>Caterpillar pests</td></tr></table>	Brand	Active Ingredient	LD50 (mg/kg)	WHO Class	Licences no	Target	Erkafuron	Metil metsulfuron	5,000	II	RI 013012013xxx	Broadleaf weeds	Rolifos	Amonium glufosianat	1,500	II	RI0103012012xx x	Fern and Broadleaf weeds	Rollup	Isoprofil amina glifosat	4,230	III	RI 010301200xxx	Broadleaf weeds	Starane	Fluroksipir metilheptilester	5,000	U	RI 010301200xxx	Broadleaf weeds	Garlon	Triclopyr butoxyethyl	710	II	RI 010301201xxx	Broadleaf weeds	Cymbush	Cypermetrin	250	II	RI 010101119xxx	Horn beetle pests	Decis	Deltametrin	135	II	RI 010101119xxx	Caterpillar pests	Complied
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7.2.2	(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided.	The company has shown all records of the use of pesticides during 2023 and 2024. The following are sample the record on the use of pesticides for 2024: Libo Estate (July 2024)	Complied																																																

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7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>In reducing the use of pesticides the company has a host plant development program for natural enemies of UPDKS (<i>Turnera</i> and <i>Antigonon</i>) and the maintenance of owls as a control of rat pests.</p> <p>The Integrated Pest Control Method (PHT) first conducts a census of pests and plant diseases, so that if the attack does not exceed the threshold, the control does not use pesticides, but is carried out by mechanical and manual methods. And the use of pesticides is adjusted to the type of target and the recommended dose/as needed.</p> <p>Based on field visit, the company planted beneficial plant <i>Antigonon</i> and <i>Turnera</i>. Barn owl box can be found in each block.</p>	Complied																																																																								

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7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines.</p> <p>- Minor compliance -</p>	<p>The company does not use pesticides prophylactically, but the use of pesticides is based on census results from attack intensity that has exceeded the threshold. In controlling plant disease pests, the company already has an SOP contained in the "SOP Pengendalian Hama dan Penyakit Tanaman No. SOP/SMART/MCAR/VII/TA-HPT Rev.1" which came into effect on July 15, 2020. The SOP explains the definition of pests and diseases of oil palm plants, Natural enemies of pests and diseases, Census, Control, Evaluation, re-control and endemic areas, pests and diseases in nurseries, pests and diseases in TBSM and TM, examples of useful plants, biological, mechanical, and chemical control, control of leaf-eating beetles, <i>Tirathaba rufivena</i>, leaf eating caterpillar control, control of <i>Oryctes rhinoceros</i>, termite control, rat control, pig control, snail and snail control, pest and disease control flow chart.</p> <p>The SOP for Weed control with the No.SOP/SMART/MCAR/VII/PT-PGM Rev.1 and became effective on 15 July 2020, in the SOP describes weed control in nurseries, for immature palm, for mature palm, general instructions on safety at work and monitoring the use of pesticides, flow charts and explanations of weed control, weed control in the field, preservation of useful wild plants, chemical control, control of woody weeds, taro / taro-rubber, banana, bamboo, <i>Asystasia</i>, <i>Micania micrantha</i> and weed.</p> <p>Based on the results of the verification of pesticide use documents (insecticides), there is no indication that the company uses pesticides prophylactically.</p>	Complied																								
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat, are not to be used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>- Minor compliance -</p> <p>7.2.5a Judgment of the threat and verify why this is a major threat.</p>	<p>The company also has a list of types of pesticides used that have a distribution permit from the government. These pesticides are:</p> <table><tr><th>Brand</th><th>Active Ingredient</th><th>LD50 (mg/kg)</th><th>WHO Class</th><th>Licences no</th><th>Target</th></tr><tr><td>Erkafuron</td><td>Metil metsulfuron</td><td>5,000</td><td>II</td><td>RI 013012013xxx</td><td>Broadleaf weeds</td></tr><tr><td>Rolifos</td><td>Amonium glufosianat</td><td>1,500</td><td>II</td><td>RI0103012012xxx</td><td>Fern and Broadleaf weeds</td></tr><tr><td>Rollup</td><td>Isoprofil amina glifosat</td><td>4,230</td><td>III</td><td>RI 010301200xxx</td><td>Broadleaf weeds</td></tr></table>	Brand	Active Ingredient	LD50 (mg/kg)	WHO Class	Licences no	Target	Erkafuron	Metil metsulfuron	5,000	II	RI 013012013xxx	Broadleaf weeds	Rolifos	Amonium glufosianat	1,500	II	RI0103012012xxx	Fern and Broadleaf weeds	Rollup	Isoprofil amina glifosat	4,230	III	RI 010301200xxx	Broadleaf weeds	Complied
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	7.2.5b Why there is no other alternative which can be used.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" – record of pesticide uses in 2023/2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2023/2024.																									
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" – record of pesticide uses in 2023/2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2023/2024.																									
	7.2.5d Process to limit the negative impacts of the application.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" – record of pesticide uses in 2023/2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2023/2024.																									
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" – record of pesticide uses in 2023/2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2023/2024.																									
7.2.6	<p>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.</p> <p>- Critical (Major) compliance -</p>	<p>The company conducts training for pesticide sprayers periodically once a year, training is carried out for all Pesticide sprayers, the following training has been carried out:</p> <ul style="list-style-type: none">- Nenggala Estate, training was conducted on 1 July 2024 to all sprayers, attendance list, photos of activities and minutes can be shown.- Libo Estate, training was conducted on 27 July 2024 to all sprayers, attendance list, photos of activities and minutes can be shown.- Sei Rokan Estate, training was conducted on 2 July 2024 to all sprayers, attendance list, photos of activities and minutes can be shown.				Complied																					

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		Based on interview with herbicide sprayer workers in Nenggala Estate, Libo Estate indicated they confirmed company provides refreshment training every year on type of chemical used for different spraying regime and weed species, updates on hazard and risk of each chemical, first aid when exposed to chemical, PPE to be used, procedure on washing PPE and tools and safe working practices, medical check up for high risk workers.	
7.2.7	(C) Storage of all pesticides in accordance with recognized best practices. - Critical (Major) compliance -	The storage for all pesticide is in good condition. Based on field visit to pesticides storage in Libo Estate and Nenggala Estate, verified that all pesticides are stored in good condition in accordance with recognized best practices. A standard storage system appears to be implemented across the organization. The storage is equipped with sufficient air ventilation to provide air circulation. Hazard signs, emergency shower, secondary containment, spill kit, appropriate PPE (overall, face shield, impermeable rubber gloves, apron and mask) are available and ready to use. Working instruction for pre-mixing, stacking and pesticide storage are available as well as MSDS for all pesticides. Material Data Safety Sheets (MSDS) for all chemicals used are available at warehouse, mixing area and at spraying location, brought by Supervisor. All spraying chemical taken into the field are pre-mixed in designated mixing area.	Complied
7.2.8	All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging. - Minor compliance -	All chemicals and empty containers collected and stored at permitted hazardous waste storage (<i>Tempat Penyimpanan Sementara Limbah B3</i>) location in each unit. Details of used pesticide container in 7.3.2. Based on filed observation on Libo Estate and Nenggala Estate mixing areas and chemical container washing areas acquired information that company has managed agrochemical containers by rinse them on isolated placed and regularly submitted to third party contractors. Evidence for ex agrochemical disposal to related licensed third parties.	Complied
7.2.9	(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying. - Critical (Major) compliance -	Based on field visit, interview with workers and stakeholder there is no aerial spraying of pesticides in all are of certificate holder. Not applicable	Not Applicable

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7.2.10	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>Special health checks have been conducted on employees including:</p> <ul style="list-style-type: none"> Libo Mill, on 10-11 July 2024 by the company doctor, the examination included cholinesterase, audiometry and spirometry on 45 employees. The results showed that all were in good health. Libo Estate, on 15 July 2024 by the company doctor, the examination included cholinesterase, audiometry and spirometry on 45 employees. The results showed that all were in good health. Sei Rokan Estate, on 8 July 2024 by the company doctor, the examination included cholinesterase, audiometry and spirometry on 45 employees. The results showed that all were in good health. Nenggala Estate, on 19 July 2024 by the company doctor, the examination included cholinesterase, audiometry and spirometry on 45 employees. The results showed that all were in good health. 	Complied
7.2.11	<p>(C) No pesticide-related work is carried out by pregnant or breastfeeding women, or people with medical limitations and they are offered other equivalent work alternatives.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification have a "H-1" leave policy where female workers can rest in Clinic. The examination conducted by company doctor so if found there are pregnant worker then she will be transferred to another work with no chemical. Based on field visit and interview, there are no spraying applicator who was pregnant or breastfeeding. Record of maternal leave policy implementation</p> <ul style="list-style-type: none"> Provision of maternal leave for 1 female worker in Sei Rokan Estate, starting 18 August 2024 up to 16 November 2024, signed by company doctor and acknowledged by Assistant Manager. Provision of maternal leave for 1 female worker in Nenggala Estate, starting 8 July 2024 up to 6 October 2024, signed by company doctor and acknowledged by Assistant Manager 	Complied
Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.</p> <p>- Minor compliance -</p>	<p>The Company has a Waste Management SOP No.SOP/SMART/LEMS-EHSD/SADV/I/002 rev.0 which came into effect on 2 July 2014. The SOP explains the waste inventory and management flow chart which includes waste inventory, plantation waste, factory waste and other supporting units, waste management permit management, waste management permit management approval, waste management program preparation, waste management program approval, waste management program implementation, waste management program implementation evaluation and document preparation.</p>	Complied

		<p>In managing hazardous and toxic waste, unit of certification does not reuse it, but only temporarily stores located in each mill and estates. Unit of certification also has a hazardous waste storage area that has permits.</p> <p>The waste stored in temporary storage will then be transported by a licensed party every 6 months. Unit of certification can also show the legality documents of the carrier such as a valid transportation permit from Ministry of Environment and Forestry, a special freight transportation permit from the Ministry of Transportation that is still valid, Business Identification Number which is still valid as well as agreement between the transporter and the licensed processing/utilization party.</p> <p>Company carried out waste management following the procedures.</p> <p>Solid Waste</p> <p>The solid waste produced by the company is shell, fiber and EFB. The management plan is carried out by reusing solid waste such as shells and fiber to be reused as boiler fuel. Meanwhile, solid waste such as EFB is reused by applying it to plantation areas. The results of field visits during audit activities that the company has utilized shells and fiber for boiler fuel, while EFB has been reused for plantation land.</p> <p>POME</p> <p>POME generated from the factory is reused for Land Applications. Before being channelled to LA, POME is first managed at the WWTP and biogas plant with the aim that the quality of POME that is flowed to LA is in accordance with the provisions. The results of field visits at the WWTP and biogas plant, it is known that before being distributed to LA, POME is first in the WWTPs, besides that there are no indications of environmental pollution by the company (overflowing or leaking flatbed).</p> <p>Domestic Waste</p> <p>Domestic waste generated from housing and offices will be disposed of in Landfills. The results of field visits to the Landfills area that the generated domestic waste will be placed in landfills. In addition, the location of landfills is far from residential areas and water sources.</p>	
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7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>PT. Ivo Mas Tunggal have license for their hazardous waste storage such as:</p> <ul style="list-style-type: none"> Libo POM, as per document "Surat Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Siak Nomor : 17/DPMPTSP-IPSLB3/KPTS/2020 Tentang Persetujuan Pemenuhan Komitmen Izin Operasional Pengelolaan Limbah Bahan Berbahaya dan Beracun (B3) Untuk Penghasil Pada Kegiatan Penyimpanan Sementara Limbah B3 PT Ivo Mas Tunggal (PKS Libo) Di Kampung Sam Sam Kecamatan Kandis Kabupaten Siak, Provinsi Riau" - Decree of the Head of the Investment and Integrated One-Stop Service Office of Siak Regency Number: 17/DPMPTSP-IPSLB3/KPTS/2020 Concerning Approval of Fulfillment of Commitment to Operational Permit for Management of Hazardous and Toxic Waste (B3) for Producers in Temporary Storage Activities of B3 Waste of PT Ivo Mas Tunggal (PKS Libo) in Sam Sam Village, Kandis District, Siak Regency, Riau Province dated 12 November 2020 and valid for 5 years. Hazardous waste storage permit "Pemenuhan Rincian Teknis Penyimpanan Limbah Bahan Berbahaya dan Beracun No.660/DLH-S/2021/686" from Dinas Lingkungan Hidup Kabupaten Siak dated 14 December 2021 for several locations namely: Nenggala Estate, Libo Estate, Sei Rokan Estate and is valid as long as it is still operating and as long as there is no change in the shape of the building and the type of hazardous waste produced. <p>Primanru Jaya Permits:</p> <ul style="list-style-type: none"> Transportation recommendation for PT. Primanru Jaya from the Directorate General of Waste Management, Hazardous and Toxic Materials, Ministry of Environment and Forestry No.S.796/PSLB3-PLB3/PK/PLB.3/12/2023 on 26 December 2023 and valid for 5 years with 48 transportation units with hazard categories 1 and 2. Special Goods Transportation Organization Permit to transport hazardous goods from the Directorate General of Land Transportation with number: 81200019402150002 on 15 February 2023 valid until 15 February 2028. Operational Eligibility Letter for the management of hazardous and toxic waste for LB3 Collection activities from the Directorate General of Waste Management, Hazardous and Toxic Waste, Ministry of Environment and 	Complied
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		<p>Forestry with No.S.767/PSLB3/VPLB3/PLB.3/12/2021 on 29 December 2021.</p> <ul style="list-style-type: none"> • Transportation unit permit with police number B957IC which is valid until 6 March 2025 • Agreement between the company and PT. Primanru Jaya No.148/EPMD/SPK-Management LB3/IMT-PJ/IX/2022 on 22 September 2022 and valid until 21 September 2025. • Agreement between the company and PT Primanru Jaya and PT PLIB with No.101/EPMD/SPK-Management LB3/IMT-PJ-PLIB/IX/2023 on 22 September 2023 and valid until 21 September 2024. • Based on the results of the verification of the final processing permit such as PT. Bekasi Industrial Waste Processing, still valid. <p>Records of the handover of HAZARDOUS waste on 7 August 2024 include:</p> <ul style="list-style-type: none"> • Minutes of Handover of HAZARDOUS Waste on 7 August 2024, Libo Mill Unit, transported by PT. Primanru Jaya. The types of HAZARDOUS waste transported are used oil (1800 liters), used batteries (35 kg), contaminated majun cloth (22 kg), used oil filters (27 kg), TL lamps (0.5 kg) • Minutes of Handover of HAZARDOUS Waste on 7 August 2024, Libo Estate Unit, transported by PT Primanru Jaya. The types of HAZARDOUS waste transported are used oil (280 liters), used batteries (186 kg), contaminated majun cloth (10 kg), used oil filters (35 kg), TL lamps (2 kg), medical waste (5 kg). • Minutes of Handover of HAZARDOUS Waste on 7 August 2024, Sei Rokan Estate Unit, transported by PT. Primanru Jaya. The types of HAZARDOUS waste transported are used oil (150 liters), used batteries (93 kg), contaminated majun cloth (6 kg), used oil filters (11 kg), • Minutes of Handover of HAZARDOUS Waste on 7 August 2024, Nenggala Estate Unit, transported by PT. Primanru Jaya. The types of HAZARDOUS waste transported are used oil (170 liters), used batteries (45 kg), contaminated majun cloth (6 kg), used oil filters (11 kg), <p>The record of the handover of HAZARDOUS waste on 10 May 2024 includes:</p>	
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		<ul style="list-style-type: none"> Minutes of Handover of HAZARDOUS Waste on 10 May 2024, Libo Mill Unit, transported by PT. Primanru Jaya. The types of HAZARDOUS waste transported are used oil (1900 liters), used batteries (92 kg), contaminated fabric (15 kg), used oil filters (20 kg) Minutes of Handover of HAZARDOUS Waste on 10 May 2024, Libo Estate Unit, transported by PT. Primanru Jaya. The types of HAZARDOUS waste transported are used oil (190 liters), used batteries (222 kg), contaminated fabric (3 kg), used oil filters (28 kg), medical waste (5 kg) Minutes of Handover of HAZARDOUS Waste on 10 May 2024, Sei Rokan Estate Unit, transported by PT. Primanru Jaya. The types of HAZARDOUS waste transported are used oil (100 liters), used batteries (36 kg), contaminated fabric (4 kg), used oil filters (30 kg) Minutes of Handover of HAZARDOUS Waste on 10 May 2024, Nenggala Estate Unit, transported by PT. Primanru Jaya. The types of HAZARDOUS waste transported are used oil (120 liters), used batteries (93 kg), contaminated rags (9 kg), used oil filters (12 kg). <p>Records of manifest electronic :</p> <ul style="list-style-type: none"> - Electronic hazardous waste manifest No.KLHK-1724148290; Used Accu; Volume: 0.607 Ton, transporter PT. Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifest No. KLHK-1724148167; kemasan bekas B3; Volume: 0.6667 Ton, transporter PT. Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifest No. KLHK-1724148099; used fertilizer inner; Volume: 1.9679 Ton, transporter PT. Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifest No.KLHK-1724148398; used oil; Volume: 1.1655 Ton, transporter PT. Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifest No.KLHK-1724147239; used rags; Volume: 0.0545 Ton, transporter PT. Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifest No. KLHK-1724147523; used oil filter; Volume: 0.1695 Ton, transporter PT. Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifest No.KLHK-1724147651; contaminated hose B3; Volume: 0.115 Ton, transporter PT. Primanru Jaya on 10 May 2024. 	
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7.3.3	<p>The unit of certification does not use open fire for waste disposal.</p> <p>- Minor compliance -</p>	<p>Each estate have a dedicated landfill for their domestic waste. Based on observation in landfill, observed the an-organic and organic waste are separated and marked by yellow signboard (an-organic) and green signboard (organic).</p> <p>Based on field visits to employee housing and warehouse areas, both estates and mill, it was found that there were no burning or open burning for waste. Each housing has provided a trash can for domestic waste such as organic and inorganic. Hazardous waste will be collected in a temporary storage area for Hazardous Waste.</p>	Complied
Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	<p>Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented.</p> <p>- Minor compliance -</p>	<p>The company has a procedure related to soil fertility which is stated in the SOP / IK as follows:</p> <ul style="list-style-type: none"> - Fertilization SOP (SOP / SMART / MCAR / IX / TA-PPK) - WI for Compost Fertilization (IK / SMART / MCAR / IX / TA-PPK / 12-TM Kompost) - Fertilization WI of Oil Palm Bunches (IK / SMART / MCAR / IX / TA-PPK / 13-TM Bunch Ash) - WI POME Fertilization (IK/SMART/MCAR/IX/TA-PPK/16- <i>Kontrol Lingkungan</i> LCPKS) <p>The Company has SOP to maintain soil fertility and recording of its implementation in accordance with SOP number 7C related to crop upkeep which explains that fertilization is based on the recommendation issued on soil and leaf test result. In addition, there are procedure on fertilization before re-planting and fertilizing special compound fertilizer. Based on the result of document review and interview with the management, known that the implementation and</p>	Complied

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		monitoring of soil and leaf analysis is done by SMART Research Institute as the party issuing fertilizer recommendation.	
7.4.2	<p>Analysis of tissue samples (e.g. leaves) and soil on a regular basis to monitor and manage changes in soil fertility and plant health is documented.</p> <p>- Minor compliance -</p>	<p>Soil and Leaf Analysis Sei Rokan Estate</p> <ul style="list-style-type: none"> - Soil Analysis Number 132/TANAH/AL/ANLZ/07/23 dated 3 July 2023 issued by SMART Research Institute division for a total of 12 samples. The parameters analyzed include Texture (hydrometric), pH (pH meter), C. Org (titrimetric W&B), N total (kj+FIA), P, K, Mg Cad, Alkali change (ICP OES), P Bray, KTK (FIA), H-Al change (titrimetric). - Leaf Analysis Number 0174/DAUN/LAB-SMARTRI/IV/2024 dated 2 April 2024 issued by SMART Research Institute division for a total of 64 samples. The parameters analyzed include K.A., N, P, K, Ca, Mg and B. <p>Nenggala Estate</p> <ul style="list-style-type: none"> - Soil Analysis Number 189/TANAH/AL/ANLZ/09/23 dated 12 September 2023 issued by SMART Research Institute division for a total of 36 samples. The parameters analyzed include Texture (hydrometric), pH (pH meter), C. Org (titrimetric W&B), N total (kj+FIA), P, K, Mg Cad, Alkali change (ICP OES), P Bray, KTK (FIA), H-Al change (titrimetric). - Leaf Analysis Number 0220/DAUN/LAB-SMARTRI/IV/2024 dated 22 April 2024 issued by SMART Research Institute division for a total of 51 samples. The parameters analyzed include N, P, K, Ca, Mg and B. <p>Libo Estate</p> <ul style="list-style-type: none"> - Soil Analysis Number 131/TANAH/AL/ANLZ/06/23 dated 28 Juni 2023 issued by SMART Research Institute division for a total of 36 samples. The parameters analyzed include Texture (hydrometric), pH (pH meter), C. Org (titrimetric W&B), N total (kj+FIA), P, K, Mg Cad, Alkali change (ICP OES), P Bray, KTK (FIA), H-Al change (titrimetric). - Leaf Analysis Number 0185/DAUN/LAB-SMARTRI/IV/2024 dated 8 April 2024 issued by SMART Research Institute division for a total of 96 samples. The parameters analyzed include N, P, K, Ca, Mg and B. 	Complied
7.4.3	<p>A nutrient recycling strategy is in place, which include the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</p> <p>- Minor compliance -</p>	The Company already has an operational feasibility letter for the wastewater treatment plant for wastewater utilization activities by application to the oil palm plantation land PT Ivo Mas Tunggal – PKS Libo based on the operational feasibility letter from "Surat Dinas Lingkungan Hidup Kabupaten Siak No.03/600.4.1/SLO/DLH-S/2024" on 6 February 2024 with details of the	Complied

	<p>wastewater treatment plant system design consisting of 1 Final effluent fit, 6 anaerobic ponds (92.800 m³) and utilization locations on plantation land as many as 25 with an area of 624 Ha. The maximum published wastewater volume is 234,000 m³/year.</p> <p>The company has also shown that wastewater testing every month the last test in semester 1 of 2024 (January – June) is carried out by JAS-ANZ laboratories that have been accredited by KAN (LP-335-IDN) where all test parameters still meet the quality standards required in the regulations. The latest test was conducted on 3 June 2024.</p> <p>The following is the data POME to land application for the second semester of 2023 and the first semester of 2024:</p> <table><tr><th>Month</th><th>Application (m³)</th></tr><tr><td>July 2023</td><td>21,636</td></tr><tr><td>August 2023</td><td>26,456</td></tr><tr><td>September 2023</td><td>24,021</td></tr><tr><td>October 2023</td><td>22,886</td></tr><tr><td>November 2023</td><td>25,175</td></tr><tr><td>December 2023</td><td>29,156</td></tr><tr><td>January 2024</td><td>26,737</td></tr><tr><td>February 2024</td><td>22,810</td></tr><tr><td>March 2024</td><td>24,187</td></tr><tr><td>April 2024</td><td>3,260</td></tr><tr><td>May 2024</td><td>3,203</td></tr><tr><td>June 2024</td><td>3,584</td></tr></table> <p>Empty bunch is applied back to the land as an additional nutrient for plants, the following data on the application of empty bunch for the second semester of 2023 and the first semester of 2024:</p> <table><tr><th>Month</th><th>Application (Ton)</th></tr><tr><td>July 2023</td><td>6,167</td></tr><tr><td>August 2023</td><td>6,440</td></tr><tr><td>September 2023</td><td>5,472</td></tr><tr><td>October 2023</td><td>7,603</td></tr></table>	Month	Application (m³)	July 2023	21,636	August 2023	26,456	September 2023	24,021	October 2023	22,886	November 2023	25,175	December 2023	29,156	January 2024	26,737	February 2024	22,810	March 2024	24,187	April 2024	3,260	May 2024	3,203	June 2024	3,584	Month	Application (Ton)	July 2023	6,167	August 2023	6,440	September 2023	5,472	October 2023	7,603	
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7.4.4	Records of fertilizer inputs are maintained. - Minor compliance -	<div>Fertilization data for the first semester of 2024</div> <div>Nenggala Estate</div> <table><tr><th>Fertilizer</th><th>Recommendation</th><th>Application (Kg)</th><th>% Achievement</th></tr><tr><td>Urea Coated</td><td>400,500</td><td>324,200</td><td>81</td></tr><tr><td>RP</td><td>352,000</td><td>206,650</td><td>59</td></tr><tr><td>MOP</td><td>565,850</td><td>469,950</td><td>83</td></tr><tr><td>Kieserite Gran</td><td>364,250</td><td>351,550</td><td>97</td></tr><tr><td>HGFB</td><td>18,012</td><td>15,901</td><td>88</td></tr></table> <div>Libo Estate</div> <table><tr><th>Fertilizer</th><th>Recommendation</th><th>Application (Kg)</th><th>% Achievement</th></tr><tr><td>Urea</td><td>204</td><td>204</td><td>100</td></tr><tr><td>MOP</td><td>337.49</td><td>337</td><td>100</td></tr><tr><td>RP</td><td>79.75</td><td>80</td><td>100</td></tr><tr><td>TSP</td><td>3.65</td><td>4</td><td>100</td></tr><tr><td>SP-36</td><td>6.65</td><td>7</td><td>100</td></tr><tr><td>Kieserite Granular</td><td>346.13</td><td>346</td><td>100</td></tr><tr><td>S. Dolomite</td><td>9.40</td><td>9</td><td>100</td></tr><tr><td>HGFB</td><td>25.17</td><td>25</td><td>100</td></tr></table> <div>Sei Rokan Estate</div> <table><tr><th>Fertilizer</th><th>Recommendation</th><th>Application (Kg)</th><th>% Achievement</th></tr></table>	Fertilizer	Recommendation	Application (Kg)	% Achievement	Urea Coated	400,500	324,200	81	RP	352,000	206,650	59	MOP	565,850	469,950	83	Kieserite Gran	364,250	351,550	97	HGFB	18,012	15,901	88	Fertilizer	Recommendation	Application (Kg)	% Achievement	Urea	204	204	100	MOP	337.49	337	100	RP	79.75	80	100	TSP	3.65	4	100	SP-36	6.65	7	100	Kieserite Granular	346.13	346	100	S. Dolomite	9.40	9	100	HGFB	25.17	25	100	Fertilizer	Recommendation	Application (Kg)	% Achievement	Complied
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Fertilizer	Recommendation	Application (Kg)	% Achievement																																																																

		Urea Coated	360,250	360,250	100	
		TSP	75,750	75,750	100	
		SP-36	267,850	267,850	100	
		MOP	627,900	627,900	100	
		Kieserite Gran	296,550	296,550	100	
		S. Dolomite	1,000	1,000	100	
		RP	83,850	83,850	100	
		HGFB	26,078	26,078	100	
Criteria 7.5: Practices minimise and control erosion and degradation of soils.						
7.5.1	<p>(C) Maps that identify marginal and fragile soils, including steep sloped land are available.</p> <p>- Critical (Major) compliance -</p>	<p>The company (Libo Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Libo Estate are Complex Typic Endoaquepts, Histic Humaquepts, Aquic Udipsamments and Typic Dystrudepts. With slope 0-3%, 3-9%, 9-16%, 16-21% dan 21-40%</p> <p>Based on the results of the semi-detailed map survey, it was stated that there is land with a Histic Humaquepts type (peat with hemic maturity) with a depth of less than 40 CM covering an area of 24.01 Ha or 0.5% of the total land area of Libo Estate and based on laws and regulations in Indonesia peatlands with a depth of less than 50 cm are not categorized as peat, thus it is concluded that in the Libo Estate area there is no peatland area.</p> <p>The company (Nenggala Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Nenggala Estate are Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts. With slope 0-3%, 3-9%, 9-16%, 16-21% dan 21-40%.</p> <p>The company (Sei Rokan Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017</p>				Complied

		containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Sei Rokan Estate are Typic Endoaquepts and Typic Dystrudepts. With slope 0-3%, 3-9%, 9-16%, 16-21% dan 21-40%.	
7.5.2	The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations. - Minor compliance -	The unit certification representative explained that there are no replanting plans for Libo Estate, Sei Rokan Estate, and Nenggala Estate for the next 5 years. The last of replanting are in year 2021 in Libo Estate and Sei Rokan Estate.	Complied
7.5.3	New palm oil planting is not conducted on steep terrain in accordance with applicable regulations. - Minor compliance -	At the time of the ASA 1 audit, there was no new planting in progress.	Complied
Criteria 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	(C) Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations. - Critical (Major) compliance -	<p>The company (Libo Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Libo Estate are Complex Typic Endoaquepts, Histic Humaquepts, Aquic Udipsammments and Typic Dystrudepts. With slope 0-3%, 3-9%, 9-16%, 16-21% dan 21-40%</p> <p>Based on the results of the semi-detailed map survey, it was stated that there is land with a Histic Humaquepts type (peat with hemic maturity) with a depth of less than 40 CM covering an area of 24.01 Ha or 0.5% of the total land area of Libo Estate and based on laws and regulations in Indonesia peatlands with a depth of less than 50 cm are not categorized as peat, thus it is concluded that in the Libo Estate area there is no peatland area.</p> <p>The company (Nenggala Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability</p>	Complied

		<p>Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Nenggala Estate are Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts. With slope 0-3%, 3-9%, 9-16%, 16-21% dan 21-40%.</p> <p>The company (Sei Rokan Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Sei Rokan Estate are Typic Endoaquepts and Typic Dystrudepts. With slope 0-3%, 3-9%, 9-16%, 16-21% dan 21-40%.</p>	
7.6.2	Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan. - Minor compliance -	Based on document semi-detailed soil map Scale 1: 50,000, it is known that the operational area in Libo Estate, Nenggala Estate and Sei Rokan Estate PT. Ivo Mas Tunggal was 0-9% to 21-40%. Based on the results of the field visit, all planting on steep terrain has been carried out using terraces.	Complied
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	Based on document semi-detailed soil map Scale 1: 50,000, it is known that the operational area in Libo Estate, Nenggala Estate and Sei Rokan Estate PT. Ivo Mas Tunggal was 0-9% to 21-40%. Based on the results of the field visit, all planting on steep terrain has been carried out using terraces.	Complied
Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	(C) No new planting on peatlands, regardless of depth, after 15 November 2018, in existing plantation areas, as well as in new development areas. - Critical (Major) compliance -	<p>Based on soil map, there is no peatland in PT. Ivo Mas Tunggal – Libo Estate, Nenggala Estate, Sei Rokan Estate.</p> <p>The company (Libo Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017. Based on the semi soil map, it is known that the soil types in Libo Estate are Complex Typic Endoaquepts, Histic Humaquepts, Aquic Udipsamments and Typic Dystrudepts.</p> <p>Based on the results of the semi-detailed map survey, it was stated that there is land with a Histic Humaquepts type (peat with hemic maturity) with a depth of less than 40 CM covering an area of 24.01 Ha or 0.5% of the total land area of Libo Estate and based on laws and regulations in Indonesia peatlands with a</p>	Not Applicable

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		<p>depth of less than 50 cm are not categorized as peat, thus it is concluded that in the Libo Estate area there is no peatland area.</p> <p>The company (Nenggala Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Nenggala Estate are Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts.</p> <p>The company (Sei Rokan Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Sei Rokan Estate are Typic Endoaquepts and Typic Dystrudepts.</p> <p>Not applicable</p>	
7.7.2	<p>Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018).</p> <p>- Minor compliance -</p>	<p>Based on soil map, there is no peatland in PT. Ivo Mas Tunggal – Libo Estate, Nenggala Estate, Sei Rokan Estate.</p> <p>The company (Libo Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017. Based on the semi soil map, it is known that the soil types in Libo Estate are Complex Typic Endoaquepts, Histic Humaquepts, Aquic Udipsamments and Typic Dystrudepts.</p> <p>Based on the results of the semi-detailed map survey, it was stated that there is land with a Histic Humaquepts type (peat with hemic maturity) with a depth of less than 40 CM covering an area of 24.01 Ha or 0.5% of the total land area of Libo Estate and based on laws and regulations in Indonesia peatlands with a depth of less than 50 cm are not categorized as peat, thus it is concluded that in the Libo Estate area there is no peatland area.</p> <p>The company (Nenggala Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and</p>	Not Applicable

		<p>degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Nenggala Estate are Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts.</p> <p>The company (Sei Rokan Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Sei Rokan Estate are Typic Endoaquepts and Typic Dystrudepts</p> <p>Not applicable</p>	
PROCEDURAL NOTE: Maps and other documentation for peatlands are provided, prepared and shared according to the RSPO Working Group (Peatland Working Group / PLWG) audit guide (See Procedural Notes for Indicator 7.7.5 below).			
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	<p>Based on soil map, there is no peatland in PT. Ivo Mas Tunggal – Libo Estate, Nenggala Estate, Sei Rokan Estate.</p> <p>The company (Libo Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017. Based on the semi soil map, it is known that the soil types in Libo Estate are Complex Typic Endoaquepts, Histic Humaquepts, Aquic Udipsamments and Typic Dystrudepts.</p> <p>Based on the results of the semi-detailed map survey, it was stated that there is land with a Histic Humaquepts type (peat with hemic maturity) with a depth of less than 40 CM covering an area of 24.01 Ha or 0.5% of the total land area of Libo Estate and based on laws and regulations in Indonesia peatlands with a depth of less than 50 cm are not categorized as peat, thus it is concluded that in the Libo Estate area there is no peatland area.</p> <p>The company (Nenggala Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability</p>	Not Applicable

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		<p>Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Nenggala Estate are Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts.</p> <p>The company (Sei Rokan Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Sei Rokan Estate are Typic Endoaquepts and Typic Dystrudepts</p> <p>Not applicable</p>	
7.7.4	<p>(C) Availability of implementation evidence of the water and land cover management program.</p> <p>- Critical (Major) compliance -</p>	<p>Based on soil map, there is no peatland in PT. Ivo Mas Tunggal – Libo Estate, Nenggala Estate, Sei Rokan Estate.</p> <p>The company (Libo Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017. Based on the semi soil map, it is known that the soil types in Libo Estate are Complex Typic Endoaquepts, Histic Humaquepts, Aquic Udipsamments and Typic Dystrudepts.</p> <p>Based on the results of the semi-detailed map survey, it was stated that there is land with a Histic Humaquepts type (peat with hemic maturity) with a depth of less than 40 CM covering an area of 24.01 Ha or 0.5% of the total land area of Libo Estate and based on laws and regulations in Indonesia peatlands with a depth of less than 50 cm are not categorized as peat, thus it is concluded that in the Libo Estate area there is no peatland area.</p> <p>The company (Nenggala Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Nenggala Estate are Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts.</p>	Not Applicable

		<p>The company (Sei Rokan Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Sei Rokan Estate are Typic Endoaquepts and Typic Dystrudepts</p> <p>Not applicable</p>	
7.7.5	<p>(C) Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the provisions of the RSPO Drainability Assessment Procedure) before replanting. The results of the assessment are used to determine the period of replanting to be carried out, as well as to gradually replace oil palm cultivation for at least 40 years or two cycles, (whichever is longer), before reaching the natural gravitational drainage limit for peat. If oil palm is gradually replaced, it is replaced by other commodity crops that are better suited for higher groundwater levels (paludiculture) or rehabilitated with natural vegetation.</p> <p>- Critical (Major) compliance -</p>	<p>Based on soil map, there is no peatland in PT. Ivo Mas Tunggal – Libo Estate, Nenggala Estate, Sei Rokan Estate.</p> <p>The company (Libo Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017. Based on the semi soil map, it is known that the soil types in Libo Estate are Complex Typic Endoaquepts, Histic Humaquepts, Aquic Udipsamments and Typic Dystrudepts.</p> <p>Based on the results of the semi-detailed map survey, it was stated that there is land with a Histic Humaquepts type (peat with hemic maturity) with a depth of less than 40 CM covering an area of 24.01 Ha or 0.5% of the total land area of Libo Estate and based on laws and regulations in Indonesia peatlands with a depth of less than 50 cm are not categorized as peat, thus it is concluded that in the Libo Estate area there is no peatland area.</p> <p>The company (Nenggala Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Nenggala Estate are Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts.</p> <p>The company (Sei Rokan Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and</p>	Not Applicable

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		degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Sei Rokan Estate are Typic Endoaquepts and Typic Dystrudepts	
		Not applicable	
<p>PROCEDURAL NOTE: For 7.7.5: Detailed information on the RSPO Drainability Assessment Guide along with related concepts and detailed actions is contained in the Guidelines currently being adjusted / tested by the RSPO Working Group on Peatlands (Peatland Working Group / PLWG). The final version must obtain PLWG approval in January 2019 and will include additional Guide on the steps to be followed after deciding not to replant and the consequences for other stakeholders, farmers, local communities, and the unit of certification concerned. It is recommended that the trial methodology period is proposed to be extended for 12 months for all relevant management units (ie management units that have plantations on peat) to utilize the methodology and provide input to PLWG so that existing procedures can be further refined as needed before January 2020. The unit of certification has the option to delay replanting until the issuance of the revised Guidelines for the guidelines. Additional guidance for alternative commodity crops and rehabilitation of natural vegetation will be regulated by the PLWG.</p>			
7.7.6	<p>(C) All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019).</p> <p>- Critical (Major) compliance -</p>	<p>Based on soil map, there is no peatland in PT. Ivo Mas Tunggal – Libo Estate, Nenggala Estate, Sei Rokan Estate.</p> <p>The company (Libo Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017. Based on the semi soil map, it is known that the soil types in Libo Estate are Complex Typic Endoaquepts, Histic Humaquepts, Aquic Udipsamments and Typic Dystrudepts.</p> <p>Based on the results of the semi-detailed map survey, it was stated that there is land with a Histic Humaquepts type (peat with hemic maturity) with a depth of less than 40 CM covering an area of 24.01 Ha or 0.5% of the total land area of Libo Estate and based on laws and regulations in Indonesia peatlands with a depth of less than 50 cm are not categorized as peat, thus it is concluded that in the Libo Estate area there is no peatland area.</p> <p>The company (Nenggala Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Nenggala Estate are Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts.</p>	Not Applicable

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		<p>The company (Sei Rokan Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Sei Rokan Estate are Typic Endoaquepts and Typic Dystrudepts</p> <p>Not applicable</p>	
7.7.7	<p>(C) All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines.</p> <p>- Critical (Major) compliance -</p>	<p>Based on soil map, there is no peatland in PT. Ivo Mas Tunggal – Libo Estate, Nenggala Estate, Sei Rokan Estate.</p> <p>The company (Libo Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017. Based on the semi soil map, it is known that the soil types in Libo Estate are Complex Typic Endoaquepts, Histic Humaquepts, Aquic Udipsamments and Typic Dystrudepts.</p> <p>Based on the results of the semi-detailed map survey, it was stated that there is land with a Histic Humaquepts type (peat with hemic maturity) with a depth of less than 40 CM covering an area of 24.01 Ha or 0.5% of the total land area of Libo Estate and based on laws and regulations in Indonesia peatlands with a depth of less than 50 cm are not categorized as peat, thus it is concluded that in the Libo Estate area there is no peatland area.</p> <p>The company (Nenggala Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Nenggala Estate are Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts.</p> <p>The company (Sei Rokan Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and</p>	Not Applicable

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		degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Sei Rokan Estate are Typic Endoaquepts and Typic Dystrudepts	
		Not applicable	
Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.			
7.8.1	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <p>- Minor compliance -</p> <p>7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p>	<p>PT. Ivo Mas Tunggal and supply bases can demonstrate that the surface water quality monitoring program is carried out in accordance with the environmental monitoring requirements in the RKL-RPL matrix and HCV Management Plan. PT. Ivo Mas Tunggal – Libo POM also already have permit for water extraction and utilization of surface water as per “Surat Keputusan Mentri Pekerjaan Umum dan Perumahan Rakyat No.738/KPTS/M/2023 tentang Pemberian Izin Pengusahaan Sumber Daya Air Kepada Perseroan Terbatas Ivo Mas Tunggal Di Sungai Tantara Kabupaten Siak Provinsi Riau Untuk Usaha Industri” dated 6 July 2023 and valid for 5 years. The permit allows water extraction debit of 21.77 m³/second or equal to 56,428 m³/month.</p> <p>Based on document verification, it shows that the Company has consistently tested the quality of river water flowing into and/or around the oil palm plantation every semester. River water testing was carried out on the upstream and downstream of the Tantara river. The latest sampling and testing was carried out on 5 April 2024 – 3 May 2024 by the accredited laboratory PT. Unilab Perdana and the result comply to the regulation. Sample of Certificate Analysis:</p> <ul style="list-style-type: none"> No.LPUP04772-006 dated 7 May 2024, Upstream of Tantara river No.LPUP04772-007 dated 7 May 2024, Downstream of Tantara river 	Complied
	7.8.1b Workers have adequate access to clean water.	<p>Based on field visit to worker housing – the housing sampled has adequate clean water from bore pump. Based on interview with housewives, they stated the water is sufficient for their daily need: washing, bathing, cleaning.</p> <p>The company have conduct clean water analysis per semester and the latest was on 5 April 2024 – 3 May 2024 by the accredited laboratory PT. Unilab Perdana and the result comply to the regulation. Sample of Certificate Analysis:</p> <ul style="list-style-type: none"> No.LPUP04772-015 dated 7 May 2024, Emplacement of Libo Mill No.LPUP04767-001 dated 7 May 2024, Emplacement of Libo Estate No.LPUP04769-003 dated 7 May 2024, Emplacement of Sei Rokan Estate 	

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		<ul style="list-style-type: none">No.LPUP04770 dated 7 May 2024, Emplacement of Nenggala Estate													
7.8.2	<p>(C) Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before replanting, in accordance with the "RSPO Manual on BMPs for the management and rehabilitation of riparian reserves" (April 2017) or Simplified Guide Management and Rehabilitation of Riparian Reserves (2018).</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal protected the river buffer zone and fresh water swamp, as these contains conservation value.</p> <table><tr><th>Estate</th><th>HCV Type</th><th>Hectarage (Ha)</th></tr><tr><td>Libo Estate</td><td>Freshwater swamp</td><td>90.7</td></tr><tr><td></td><td>Tantaro river buffer zone</td><td>74.8</td></tr><tr><td>Sei Rokan Estate</td><td>Freshwater swamp</td><td>38.28</td></tr></table> <p>Based on visit to HCV area in Libo Estate and Sei Rokan Estate, company has set the HCV area and the buffer zone 50 meters from both side of the river and mark the area with HCV signs and no chemical spraying signboard. The old oil palms in the buffer zone were not felled and the buffer zone revegetated with local native trees.</p> <p>The management plan has been consistently implemented and has shown good results so that in the HCV monitoring report states that it will continue. This can be seen directly in the field such as riparian area border was maintain, no replanting in riparian area, plants for remediation program are well maintain and well documented and all workforces know about preservation of water course.</p>	Estate	HCV Type	Hectarage (Ha)	Libo Estate	Freshwater swamp	90.7		Tantaro river buffer zone	74.8	Sei Rokan Estate	Freshwater swamp	38.28	Complied
Estate	HCV Type	Hectarage (Ha)													
Libo Estate	Freshwater swamp	90.7													
	Tantaro river buffer zone	74.8													
Sei Rokan Estate	Freshwater swamp	38.28													
7.8.3	<p>Mill effluent is managed according to applicable regulations. The quality of mill effluent discharged, especially BOD (Biochemical Oxygen Demand) is monitored in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>PT Ivo Mas Tunggal – Libo POM has a license for land application based on “Surat Kelayakan Operasional Instalasi Pengolahan Air Limbah Untuk Kegiatan Pemanfaatan Air Limbah Secara Aplikasi ke Tanah Kebun Kelapa Sawit PT Ivo Mas Tunggal – PKS Libo Kecamatan Kandis Kabupaten Siak Nomor : 03/600.4.1/SLO/DLH-S/2024” dated 6 February 2024. Location of land application cover area of 624 Ha in Block B (B40 and B41), C (C38 - C42), D (D39 – D47), E (E39 – E46) and F (F44). The maximal volume of wastewater to land application is 240,000 m³ per year.</p> <p>PT Ivo Mas Tunggal – Libo POM carries out liquid waste analysis every month. Liquid waste analysis is carried out by an accredited environmental laboratory which is SMARTRI (LP-335-IDN). The standards are based on Minister of Environment Decree No. 28 of 2003. The quality standards set are for pH parameters 6-9 and maximum BOD 5,000 mg/l.</p> <p>The following are the results of liquid waste analysis for the period July – December 2023 and January – June 2024</p> <p>July – December 2023</p>	Complied												

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		Parameter	BM	Jul	Aug	Sep	Oct	Nov	Dec
		pH	6,0-9,0	7.28	7.54	7.25	7.42	7.36	7.39
		BOD5 (mg/l)	<5.000	2529	1858	4220	2014	3156	4551
		COD (mg/l)	-	9640	7223	20008	8013	13817	25479
		Minyak & lemak (mg/l)	-	114	118	128	156	238	514
		Pb (mg/l)	-	<0.00 26	0.005	<0.00 26	0.006	<0.00 26	0.02
		Cu (mg/l)	-	<0.19 41	<0.19 41	0.32	<0.1941	0.35	0.76
		Cd (mg/l)	-	0.0004	0.001	0.001	0.0003	0.0003	0.002
		Zn (mg/l)	-	0.29	0.24	0.78	0.17	2.02	0.32
		Certificate number :							
		<ul style="list-style-type: none"> July 2023 : 574/LIMBAH/LAB-SMARTRI/07/2023 dated 17 July 2023 August 2023 : 740/LIMBAH/LAB-SMARTRI/09/2023 dated 12 September 2023 September 2023 : 764/LIMBAH/LAB-SMARTRI/09/2023 dated 19 September 2023 October 2023 : 838/LIMBAH/LAB-SMARTRI/10/2023 dated 14 October 2023 November 2023 : 933/LIMBAH/LAB-SMARTRI/11/2023 dated 14 November 2023 December 2023 : 1093/LIMBAH/LAB-SMARTRI/12/2023 dated 28 December 2023 							
		January – June 2024							
		Parameter	BM	Jan	Feb	Mar	Apr	May	Jun
		pH	6,0-9,0	7.30	7.10	7.24	7.46	7.35	7.52
		BOD5 (mg/l)	<5.000	1508	4053	4810	1312	4847	4252
		COD (mg/l)	-	7180	14767	19375	5313	21771	17708
		Minyak & lemak (mg/l)	-	102	284	156	245	465	318
		Pb (mg/l)	-	<0.002 6	0.003	0.01	<0.00 26	0.0214	0.01
		Cu (mg/l)	-	<0.194 1	0.37	0.46	<0.19 41	0.82	0.55

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		<table><tr><td>Cd (mg/l)</td><td>-</td><td>0.001</td><td><0.0003</td><td>0.002</td><td><0.0003</td><td>0.0034</td><td>0.0004</td></tr><tr><td>Zn (mg/l)</td><td>-</td><td>0.34</td><td>1.01</td><td>1.27</td><td>0.27</td><td>2.32</td><td>1.33</td></tr></table> <p>Certificate number :</p> <ul style="list-style-type: none">January 2024 : 65/LIMBAH/LAB-SMARTRI/01/2024 dated 20 January 2024February 2024 : 156/LIMBAH/LAB-SMARTRI/02/2024 dated 15 February 2024March 2024 : 296/LIMBAH/LAB-SMARTRI/03/2024 dated 25 March 2024April 2024 : 377/LIMBAH/LAB-SMARTRI/04/2024 dated 27 April 2024May 2024 : 460/LIMBAH/LAB-SMARTRI/05/2024 dated 14 May 2024June 2024 : 541/LIMBAH/LAB-SMARTRI/0/2024 dated 12 June 2024	Cd (mg/l)	-	0.001	<0.0003	0.002	<0.0003	0.0034	0.0004	Zn (mg/l)	-	0.34	1.01	1.27	0.27	2.32	1.33																																																																
Cd (mg/l)	-	0.001	<0.0003	0.002	<0.0003	0.0034	0.0004																																																																											
Zn (mg/l)	-	0.34	1.01	1.27	0.27	2.32	1.33																																																																											
7.8.4	Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -	<p>Budget for water usage in 2022 was 1.44 m3 per tonne FFB and for 2024 is 1.15 per tonne FFB</p> <table><tr><th rowspan="2">MONTH</th><th colspan="2">2023</th><th colspan="2">2024</th></tr><tr><th>FFB processed</th><th>Water use (m³)</th><th>FFB processed</th><th>Water use (m³)</th></tr><tr><td>Jan</td><td>27,450</td><td>36,997</td><td>28,621</td><td>32,374</td></tr><tr><td>Feb</td><td>22,892</td><td>33,081</td><td>23,884</td><td>25,556</td></tr><tr><td>Mar</td><td>22,671</td><td>42,113</td><td>27,849</td><td>29,850</td></tr><tr><td>Apr</td><td>22,854</td><td>33,172</td><td>28,751</td><td>27,081</td></tr><tr><td>May</td><td>26,259</td><td>37,341</td><td>30,433</td><td>29,809</td></tr><tr><td>Jun</td><td>27,441</td><td>38,072</td><td>28,191</td><td>27,588</td></tr><tr><td>Jul</td><td>29,366</td><td>39,204</td><td>31,570</td><td>31,909</td></tr><tr><td>Aug</td><td>30,667</td><td>42,003</td><td>-</td><td>-</td></tr><tr><td>Sep</td><td>26,058</td><td>42,315</td><td>-</td><td>-</td></tr><tr><td>Oct</td><td>36,204</td><td>49,359</td><td>-</td><td>-</td></tr><tr><td>Nov</td><td>34,392</td><td>46,237</td><td>-</td><td>-</td></tr><tr><td>Dec</td><td>31,891</td><td>43,687</td><td>-</td><td>-</td></tr><tr><td>TOTAL</td><td>338,143.93</td><td>483,581</td><td>199,299.05</td><td>204,167</td></tr><tr><td>RATIO</td><td colspan="2">1.43 m³/ton FFB process</td><td colspan="2">1.02 m³/ton FFB process</td></tr></table> <p>The company has also paid their water utilization retribution monthly to “UPT Pengelolaan Pendapatan Badan Pendatan Provinsi Riau”, the records has been reviewed for period January – March 2024.</p>	MONTH	2023		2024		FFB processed	Water use (m³)	FFB processed	Water use (m³)	Jan	27,450	36,997	28,621	32,374	Feb	22,892	33,081	23,884	25,556	Mar	22,671	42,113	27,849	29,850	Apr	22,854	33,172	28,751	27,081	May	26,259	37,341	30,433	29,809	Jun	27,441	38,072	28,191	27,588	Jul	29,366	39,204	31,570	31,909	Aug	30,667	42,003	-	-	Sep	26,058	42,315	-	-	Oct	36,204	49,359	-	-	Nov	34,392	46,237	-	-	Dec	31,891	43,687	-	-	TOTAL	338,143.93	483,581	199,299.05	204,167	RATIO	1.43 m³/ton FFB process		1.02 m³/ton FFB process		Complied
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Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised

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7.9.1	Plans to increase the efficiency of fossil fuel use and to optimize renewable energy are available, monitored and documented. - Minor compliance -	<p>PT Ivo Mas Tunggal – Libo Mill and Estates has been developing the programme/plan on how to conduct efficiency for utilization of fossil fuel by develop the standard to manage the consumption each of vehicles and electricity generator within litre per hours both for organization owned and contractors; the monitoring conducted by monthly and reported to technical department. It was also developed the plan/programme regarding optimization of renewable energy known as fibre and shell as boiler fuels at mills, monitoring also conducted monthly by calculate the fibre and shell and utilize as boiler fuels whether during the construction or upgrading of all operations. There are monitoring records sighted regarding the utilization of fossils fuels and fibre shell.</p> <table><tr><th>Renewable Energy</th><th>Units</th><th>Volume (Jan -Dec 2023)</th><th>Volume (per June 2024)</th></tr><tr><td>Shell</td><td>Kg</td><td>19,731.157</td><td>9,644</td></tr><tr><td>Fibre</td><td>Kg</td><td>42,893.037</td><td>20,966</td></tr><tr><td>EFB</td><td>Kg</td><td>72,060.182</td><td>35,223</td></tr><tr><td>POME</td><td>M³</td><td>321,488</td><td>60,971</td></tr></table>	Renewable Energy	Units	Volume (Jan -Dec 2023)	Volume (per June 2024)	Shell	Kg	19,731.157	9,644	Fibre	Kg	42,893.037	20,966	EFB	Kg	72,060.182	35,223	POME	M³	321,488	60,971	Complied
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Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.																							
7.10.1	(C) GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the PalmGHG calculator, and reported publicly. - Critical (Major) compliance -	<p>The company has a GHG SOP stated in the SOP for calculating greenhouse gases with the number: SOP/SMART/CERS-EHSD/SADV/I/002 Rev.0 which came into effect on July 1, 2014. The SOP explains the types of greenhouse gases, a flow chart for calculating greenhouse gases, and an explanation of the calculation of greenhouse gases.</p> <p>Greenhouse gas mitigation SOP number: SOP/SMART/CERS-EHSD/SADV/I/005 Rev.0 which came into effect on 1 July 2014. The SOP explains the types of greenhouse gases, a flow chart for GHG mitigation which includes GHG identification, a list of GHG sources and GHG calculations”; an explanation of the GHG mitigation procedure, recommendations for efforts to reduce GHG emissions from the use of fossil fuels, the use of fertilizers, the use of pesticides, methane gas management, water management in peatlands, and electricity use. The company also has a Greenhouse Gas Emission Mitigation Program such as:</p>	Complied																				

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		<ul style="list-style-type: none"> - Use of chemical fertilizers according to SMARTRI fertilization recommendations - Use of empty fruit bunches according to SMARTRI fertilization recommendations - Reducing pesticide use - Use of pesticides sufficiently according to the required dosage - Heavy equipment functions properly and can consume diesel efficiently - Saving electricity for lighting needs - Saving electricity use in the employee and community environment - Reducing air pollution due to smoke from burning garbage - Preventing garbage from being scattered irregularly and preventing garbage burning - Reducing waste that has economic value in landfill and can help provide added economic value to garbage bank customers (employees) 	
7.10.2	<p>(C) Since 2014, an estimate of carbon stocks in the proposed development area has been carried out along with potential sources of emissions that can occur directly as a result of the development and plans to minimize these emissions are prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	Based on planting database, there is no new land clearing/new planting after 15 November 2018 in Libo Estate, Sei Rokan Estate and Nenggala Estate.	Complied
7.10.3	<p>(C) Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	The unit of certification has prepared strategy to reduce and mitigate pollution and emission. Monitoring of pollution and emission quality for plantation has been planned and implemented, e.g. air quality ambient for boiler and power generator, water quality test for surface and ground water, effluent water quality and noise level. Plans to reduce or minimize them are implemented and monitored. The monitoring result is incorporated in RKL/RPL (environmental management and monitoring plan) and reported regularly to the government.	Complied
Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	The company has an SOP for preparing new oil palm land with the number: SOP/SMART/MCAR/IV/TA-PLB Rev.1 and has been effective since 15 July 2020. The SOP explains the activities of felling, staking the clump path, mechanical clumping and chopping the path with all activities carried out using heavy equipment in the form of bulldozers and excavators without using fire. At the	Complied

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		time this audit was carried out, there were no new planting or replanting activities.	
7.11.2	The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification. - Minor compliance -	<p>Unit of certification has established procedure of Land Fire Prevention and Control – “<i>SOP Pencegahan dan Penanganan Kebakaran Lahar</i>” (SOP/SMART/SUST/II/004) dated 1 March 2017. The procedure describing fire prevention and control measures as follow:</p> <ol style="list-style-type: none"> 1. Development of prevention and control program; 2. Land Fire Prevention; 3. Emergency Response Team 4. Early Warning System; 5. Hot Spot verification; 6. Determining Level of Fire Hazard Risks 7. Determining of Fire Hazard Risks Status. <ul style="list-style-type: none"> - Green (Low): Normal - Yellow (Medium): no rain falls 6-9 days (on peat soil) or 14-20 days (on mineral soil). - Red (High): no rain falls more than 10 days (on peat soil) or more than 21 days (mineral soil). - Black (Extreme): land situation is very dry and several hot spot points occurs outside the plantation. 8. Fire Control measures are based on Level of Fire Hazard Risks Colour and referred to signboard of Fire Risk Status. 9. Fire Control (if occurs)). <p>Fire and Emergency Response Team with appropriate resources also provides in all area and registered by relevant agency. Fire watch tower also available in each estate to monitor fire adjacent the plantation.</p> <p>Records of fire and emergency responses simulation :</p> <ul style="list-style-type: none"> • Libo Mill Fire Simulation on February 8, 2024 • Land and Forest Fire Prevention Simulation on July 16, 2024. The simulation activity involved participation from the district level, police, army, firefighters, local communities, students, emergency response teams from each plantation 	Complied

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		Based on visit to Nenggala Estate, the CH demonstrated readiness of fire emergency infrastructure: fire tower in Division IV, block B64 (15 meters) in good condition. Based on visit to Libo Estate, the CH demonstrated readiness of fire emergency infrastructure: fire tower in Division I, block D17 (15 meters) in good condition.	
7.11.3	The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures. - Minor compliance -	Based on information during interview with local communities, confirmed that coordination is implemented between unit of certification and adjacent communities for fire control. Land and Forest Fire Prevention Simulation on 16 July 2024. The simulation activity involved participation from the district level, police, army, firefighters, local communities, students, emergency response teams from each plantation.	Complied
Criteria 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.			
PROCEDURAL NOTE for 7.12: The RSPO Principles and Criteria 2018 include new requirements to ensure the effective contribution of the RSPO in stopping deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Approach Guide into the revised standard. The RSPO ToC also encourages RSPO to commit to balancing between sustainable livelihoods and reducing poverty with the need to conserve, protect and improve the quality of ecosystems. High Forest Cover Countries (HFCC) are in dire need of economic opportunities that can help people choose their own path in carrying out development, while at the same time providing social and economic benefits and safeguards. Procedures will be developed that are adapted to support the development of sustainable palm oil by indigenous peoples and local communities who have legal or customary rights. The procedure will apply in certain HFCC countries and in the High Forest Cover Landscape (HFCL) within it. The development of this procedure will be guided by the No Deforestation Joint Steering Group (NDJSG) between the RSPO and HCSA members. In HFCC countries, RSPO will work with governments, communities and other stakeholders to develop this procedure through participatory processes at national and regional levels. The duration of this activity is specified in the Terms of Reference for NDJSG and is publicly available.			
7.12.1	(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCV or HCS forests.	PT. Ivo Mas Tunggal informed the HCV assessment as in the document: - "Laporan Penilaian HCV/NKT PT. Ivo Mas Tunggal di Kecamatan Kandis, Kabupaten Siak, Provinsi Riau – PT. SMART Tbk, 2009" finalized June 2009. The HCV assessment scope covers 25,000 Ha (slightly larger than HGU boundary). The HCV assessors comprise of Untung Sukaedi (social economy aspect), Norman Faried Mustakim (Ecology & habitat aspect; RSPO Approved	Complied

	<p>Historical analysis of Land Use Change Analysis (LUCA) is carried out before any new land clearing, in accordance with the RSPO LUCA Guidance document (see indicator 7.12.2).</p> <p>- Critical (Major) compliance -</p>	<p>Assessor), Kusuma Widya (Wildlife ecology aspect), Bambang Setyaji (Wildlife ecology aspect), Agus Budianto (Environmental Service Aspect), PMNP Division (GIS and Mapping). The HCV assessment process referring to HCV Toolkit 2008. The data collection process carried out 3-7 February 2009.</p> <p>- "Laporan Identifikasi Keberadaan Kawasan Lindung PT. Ivo Mas Tunggal, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau – 2012" finalized April 2012. The HCV assessment scope covers 25,000 Ha (slightly larger than HGU). The HCV assessors comprise of Ir. Norman Faried Mustakim (Ecology & habitat; RSPO Approved Assessor), Bambang Setyaji (Wildlife ecology), Nugroho Wahyu Widiyanto (Environmental Service Aspect), PMNP Division (GIS and Mapping). The HCV assessment process referring to HCV Toolkit 2008. The data collection process carried out 6-10 February 2012. The HCV assessment report has been peer-reviewed by Purwo Susanto, 9 May 2012.</p> <p>The HCV identified in the plantation:</p> <table border="1"> <thead> <tr> <th rowspan="2">HCV type</th><th colspan="2">Location</th><th rowspan="2">Hectarage (Ha)</th></tr> <tr> <th>Estate</th><th>Position</th></tr> </thead> <tbody> <tr> <td rowspan="3">1.2</td><td rowspan="3">Libo Estate, Sei Rokan Estate, Nenggala Estate</td><td>LIBE : Block F11, F12, F13, G11, G12</td><td>68.74*</td></tr> <tr> <td>NGLE : Block A13</td><td>25.84</td></tr> <tr> <td>SRKE : Block C06,C07,C08</td><td>13.91***</td></tr> <tr> <td>1.3</td><td>Libo Estate</td><td>LIBE : Block F11, F12, F13, G11, G12</td><td>68.74*</td></tr> <tr> <td rowspan="2">4.1</td><td rowspan="2">Libo Estate, Sei Rokan Estate</td><td>LIBE : Block A11, A12, B11, B12, C13, C14,C15, C16, D15, D16, E14, E15, F13</td><td>64.4**</td></tr> <tr> <td>SRKE : C05, C06, C07, C08</td><td>26.42***</td></tr> <tr> <td rowspan="2">4.3</td><td rowspan="2">Libo Estate, Sei Rokan Estate</td><td>LIBE : Block A11, A12, B11, B12, C13, C14,C15, C16, D15, D16, E14, E15, F13</td><td>112.12**</td></tr> <tr> <td>SRKE : C05, C06, C07, C08</td><td>26.42***</td></tr> </tbody> </table> <p>Total HCV Area:</p> <ul style="list-style-type: none"> • Libo Estate: 251.28 Ha (some values overlapping in same area) • Sei Rokan Estate: 26.42 Ha (some values overlapping in same area) • Nenggala Estate: 25.84 Ha 	HCV type	Location		Hectarage (Ha)	Estate	Position	1.2	Libo Estate, Sei Rokan Estate, Nenggala Estate	LIBE : Block F11, F12, F13, G11, G12	68.74*	NGLE : Block A13	25.84	SRKE : Block C06,C07,C08	13.91***	1.3	Libo Estate	LIBE : Block F11, F12, F13, G11, G12	68.74*	4.1	Libo Estate, Sei Rokan Estate	LIBE : Block A11, A12, B11, B12, C13, C14,C15, C16, D15, D16, E14, E15, F13	64.4**	SRKE : C05, C06, C07, C08	26.42***	4.3	Libo Estate, Sei Rokan Estate	LIBE : Block A11, A12, B11, B12, C13, C14,C15, C16, D15, D16, E14, E15, F13	112.12**	SRKE : C05, C06, C07, C08	26.42***	
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		<div>- In year 2022, PT. Ivo Mas Tunggal exercised HCV review and reported "Berita Acara Verifikasi NKT (Nilai Konservasi Tinggi)/HCV (High Conservation Value) PT. Ivo Mas Tunggal – Region Siak – PSM 5" dated 22 November 2022. The HCV review and verification resulted in changes in HCV identified for HCV areas in Libo Estate and Sungai Rokan Estate: HCV 1 and HCV 4.1 river buffer zones. The river channel correction and buffer measurement/delineation from both sides of river.</div> <div>The HCV identified in the plantation definitive 2023:</div> <table><tr><th>Estate</th><th>HCV Type</th><th>Hectarage (Ha)</th></tr><tr><td>Libo Estate</td><td>Cemetery</td><td>0.62</td></tr><tr><td></td><td>Freshwater swamp</td><td>90.7</td></tr><tr><td></td><td>Sungai Tantara</td><td>74.8</td></tr><tr><td>Subtotal</td><td></td><td>166.12</td></tr><tr><td>Sei Rokan Estate</td><td>Cemetery</td><td>0.47</td></tr><tr><td></td><td>Freshwater swamp</td><td>38.28</td></tr><tr><td>Subtotal</td><td></td><td>38.75</td></tr><tr><td>Nenggala Estate</td><td>Cemetery</td><td>0.09</td></tr><tr><td>Subtotal</td><td></td><td>0.09</td></tr><tr><td>Total</td><td></td><td>204.96</td></tr></table> <div>The latest HCV review/correction mapped into "Peta Evaluasi Areal Nilai Konservasi Tinggi (NKT) PT. Ivo Mas Tunggal" dated 2022 with scale 1:35,000.</div>	Estate	HCV Type	Hectarage (Ha)	Libo Estate	Cemetery	0.62		Freshwater swamp	90.7		Sungai Tantara	74.8	Subtotal		166.12	Sei Rokan Estate	Cemetery	0.47		Freshwater swamp	38.28	Subtotal		38.75	Nenggala Estate	Cemetery	0.09	Subtotal		0.09	Total		204.96	
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7.12.2	<div>(C) HCV and HCS forests, and other conservation areas are identified as follows:</div> <div>- Critical (Major) compliance -</div> <div>7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</div>	<div>PT. Ivo Mas Tunggal informed the HCV assessment as in the document:</div> <div>- "Laporan Penilaian HCV/NKT PT. Ivo Mas Tunggal di Kecamatan Kandis, Kabupaten Siak, Provinsi Riau – PT. SMART Tbk, 2009" finalized June 2009. The HCV assessment scope covers 25,000 Ha (slightly larger than HGU boundary). The HCV assessors comprise of Untung Sukaedi (social economy aspect), Norman Faried Mustakim (Ecology & habitat aspect; RSPO Approved Assessor), Kusuma Widya (Wildlife ecology aspect), Bambang Setyaji (Wildlife ecology aspect), Agus Budianto (Environmental Service Aspect), PMNP Division (GIS and Mapping). The HCV assessment process referring to HCV Toolkit 2008. The data collection process carried out 3-7 February 2009.</div> <div>- "Laporan Identifikasi Keberadaan Kawasan Lindung PT. Ivo Mas Tunggal, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau – 2012" finalized April</div>	Complied																																	

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		<p>2012. The HCV assessment scope covers 25,000 Ha (slightly larger than HGU). The HCV assessors comprise of Ir. Norman Faried Mustakim (Ecology & habitat; RSPO Approved Assessor), Bambang Setyaji (Wildlife ecology), Nugroho Wahyu Widiyanto (Environmental Service Aspect), PMNP Division (GIS and Mapping). The HCV assessment process referring to HCV Toolkit 2008. The data collection process carried out 6-10 February 2012. The HCV assessment report has been peer-reviewed by Purwo Susanto, 9 May 2012.</p> <p>The HCV identified in the plantation:</p> <table border="1"> <thead> <tr> <th rowspan="2">HCV type</th><th colspan="2">Location</th><th rowspan="2">Hectarage (Ha)</th></tr> <tr> <th>Estate</th><th>Position</th></tr> </thead> <tbody> <tr> <td rowspan="3">1.2</td><td rowspan="3">Libo Estate, Sei Rokan Estate, Nenggala Estate</td><td>LIBE : Block F11, F12, F13, G11, G12</td><td>68.74</td></tr> <tr> <td>NGLE : Block A13</td><td>25.84</td></tr> <tr> <td>SRKE : Block C06,C07,C08</td><td>13.91</td></tr> <tr> <td>1.3</td><td>Libo Estate</td><td>LIBE : Block F11, F12, F13, G11, G12</td><td>68,74</td></tr> <tr> <td rowspan="2">4.1</td><td rowspan="2">Libo Estate, Sei Rokan Estate</td><td>LIBE : Block A11, A12, B11, B12, C13, C14,C15, C16, D15, D16, E14, E15, F13</td><td>64.4</td></tr> <tr> <td>SRKE : C05, C06, C07, C08</td><td>26.42</td></tr> <tr> <td rowspan="2">4.3</td><td rowspan="2">Libo Estate, Sei Rokan Estate</td><td>LIBE : Block A11, A12, B11, B12, C13, C14,C15, C16, D15, D16, E14, E15, F13</td><td>112.12</td></tr> <tr> <td>SRKE : C05, C06, C07, C08</td><td>26.42</td></tr> </tbody> </table> <p>Total HCV Area:</p> <ul style="list-style-type: none"> • Libo Estate: 251.28 Ha (some values overlapping in same area) • Sei Rokan Estate: 26.42 Ha (some values overlapping in same area) • Nenggala Estate: 25.84 Ha <p>- In year 2022, PT. Ivo Mas Tunggal exercised HCV review and reported "Berita Acara Verifikasi NKT (Nilai Konservasi Tinggi)/HCV (High Conservation Value) PT. Ivo Mas Tunggal – Region Siak – PSM 5" dated 22 November 2022. The HCV review and verification resulted in changes in HCV identified for HCV areas in Libo Estate and Sei Rokan Estate: HCV 1 and HCV</p>	HCV type	Location		Hectarage (Ha)	Estate	Position	1.2	Libo Estate, Sei Rokan Estate, Nenggala Estate	LIBE : Block F11, F12, F13, G11, G12	68.74	NGLE : Block A13	25.84	SRKE : Block C06,C07,C08	13.91	1.3	Libo Estate	LIBE : Block F11, F12, F13, G11, G12	68,74	4.1	Libo Estate, Sei Rokan Estate	LIBE : Block A11, A12, B11, B12, C13, C14,C15, C16, D15, D16, E14, E15, F13	64.4	SRKE : C05, C06, C07, C08	26.42	4.3	Libo Estate, Sei Rokan Estate	LIBE : Block A11, A12, B11, B12, C13, C14,C15, C16, D15, D16, E14, E15, F13	112.12	SRKE : C05, C06, C07, C08	26.42	
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		<p>4.1 river buffer zone. The river channel correction and buffer measurement/delineation from both sides of river.</p> <p>The HCV identified in the plantation:</p> <table><tr><th>Estate</th><th>HCV Type</th><th>Hectarage (Ha)</th></tr><tr><td>Libo Estate</td><td>Cemetery</td><td>0.62</td></tr><tr><td></td><td>Freshwater swamp</td><td>90.7</td></tr><tr><td></td><td>Sungai Tantara</td><td>74.8</td></tr><tr><td colspan="2">Subtotal</td><td>166.12</td></tr><tr><td>Sei Rokan Estate</td><td>Cemetery</td><td>0.47</td></tr><tr><td></td><td>Freshwater swamp</td><td>38.28</td></tr><tr><td colspan="2">Subtotal</td><td>38.75</td></tr><tr><td>NGLE</td><td>Cemetery</td><td>0.09</td></tr><tr><td colspan="2">Subtotal</td><td>0.09</td></tr><tr><td colspan="2">Total</td><td>204.96</td></tr></table> <p>The latest HCV review/correction mapped into “Peta Evaluasi Areal Nilai Konservasi Tinggi (NKT) PT. Ivo Mas Tunggal” dated 2022 with scale 1:35,000.</p>	Estate	HCV Type	Hectarage (Ha)	Libo Estate	Cemetery	0.62		Freshwater swamp	90.7		Sungai Tantara	74.8	Subtotal		166.12	Sei Rokan Estate	Cemetery	0.47		Freshwater swamp	38.28	Subtotal		38.75	NGLE	Cemetery	0.09	Subtotal		0.09	Total		204.96	
Estate	HCV Type	Hectarage (Ha)																																		
Libo Estate	Cemetery	0.62																																		
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	7.12.2 b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the latest HCSA Toolkit and HCV-HCSA Assessment Manual that is applicable at the time of the assessment. This includes stakeholder consultation and take into account wider landscape- level consideration.	Based on planting database, there is no new land clearing/new planting after 15 November 2018 in Libo Estate, Sei Rokan Estate and Nenggala Estate.																																		
7.12.3	<p>(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	High Forest Cover Landscapes in High Forest Cover Country not applicable for PT. Ivo Mas Tunggal-Libo POM and its supply base in Indonesia. Not applicable.	Not Applicable																																	
<p>PROCEDURAL NOTE for 7.12.3:</p> <p>Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.</p>																																				

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7.12.4	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal referring to "SOP Pengelolaan dan Pemantauan Nilai Konservasi Tinggi (High Conservation Value Management) No.SOP/SMART/BCOS-EHSD/SADV/I/002 rev.0" dated 1 July 2014. Point 3 stipulated the normative management and monitoring plan will include putting signage on HCV areas, installing HCV boundary/buffer zone poles, installing HCV area signboard, socialization of HCV area and RTE presence to worker and communities, planning rehabilitation of vegetation in and/or around HCV area, HCV area patrol and reporting, exotic plant inventory and control, HCV utilization reporting, wildlife inventory and reporting.</p> <p>HCV Management and Monitoring Plan</p> <table border="1"> <thead> <tr> <th>HCV type</th><th>Threat identification</th><th>Management Objective and Action Plan</th><th>Indicator</th></tr> </thead> <tbody> <tr> <td rowspan="2">1.2</td><td> <ul style="list-style-type: none"> Illegal hunting; Illegal poaching; Lack of understanding and knowledge from surrounding communities and workers related rules and regulation pertaining wildlife protection; Species extinction </td><td> <ul style="list-style-type: none"> Producing signboards and warning to protect RTE species; Socialization to communities and workers on importance of protecting HCV areas for RTE species; </td><td>No RTE species extinct</td></tr> <tr> <td> <p>Monitoring method</p> <ul style="list-style-type: none"> Monitoring the presence and condition of signboard for wildlife protection; period once every 6 months Documenting socialization on wildlife protection for community and company worker (socialization material, </td><td> <p>Monitoring verifier</p> <ul style="list-style-type: none"> Presence of signboards for wildlife protection Company worker understood the importance of protecting HCV 1 </td><td>No RTE species extinct</td></tr> </tbody> </table>	HCV type	Threat identification	Management Objective and Action Plan	Indicator	1.2	<ul style="list-style-type: none"> Illegal hunting; Illegal poaching; Lack of understanding and knowledge from surrounding communities and workers related rules and regulation pertaining wildlife protection; Species extinction 	<ul style="list-style-type: none"> Producing signboards and warning to protect RTE species; Socialization to communities and workers on importance of protecting HCV areas for RTE species; 	No RTE species extinct	<p>Monitoring method</p> <ul style="list-style-type: none"> Monitoring the presence and condition of signboard for wildlife protection; period once every 6 months Documenting socialization on wildlife protection for community and company worker (socialization material, 	<p>Monitoring verifier</p> <ul style="list-style-type: none"> Presence of signboards for wildlife protection Company worker understood the importance of protecting HCV 1 	No RTE species extinct	Complied
HCV type	Threat identification	Management Objective and Action Plan	Indicator											
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			attendance list, photograph			
	4.1	Threat identification	Management Objective and Action Plan	Indicator		
		<ul style="list-style-type: none"> Activities that causing ecological function decrease and/or river water quality decrease; Activities that causing eutrophication and silting up 	<ul style="list-style-type: none"> Prepare revegetation plan for river buffer zone areas during oil palm replanting; Mapping the water catchment area; Preparing and constructing silt pits and frond stacking on water flow area; Installing HCV signboard and delineate river buffer zone; 	River buffer zone maintained		
		Monitoring method	Monitoring verifier	Monitoring parameter		
		<ul style="list-style-type: none"> Monitoring existence and planting protective vegetation of river buffer zone; period once every 6 months; Monitoring the presence and condition of signboard for river buffer zone protection; period once every 6 months 	<ul style="list-style-type: none"> Presence of water catchment map Presence of boundary of river buffer zone area Presence of protective vegetation in river buffer zone 	River buffer zone and ecosystem maintained		
	<p>PT. Ivo Mas Tunggal shows the evidence of communicating HCV areas and RTE species identified in their management unit.</p> <p>Based on visit to HCV area in Libo Estate and Sei Rokan Estate, company has set the HCV area and the buffer zone 50 meters from both side of the river and mark the area with HCV signs and no chemical spraying signboard. The old oil palms in the buffer zone were not felled and the buffer zone revegetated with local native trees.</p>					

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		The management plan has been consistently implemented and has shown good results so that in the HCV monitoring report states that it will continue. This can be seen directly in the field such as riparian area border was maintain, no replanting in riparian area, plants for remediation program are well maintain and well documented and all workforces know about HCV area and RTE species.	
7.12.5	Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas. - Minor compliance -	Based on HCV assessment document, there was no rights of local communities have been identified in HCV areas of Libo Estate, Sei Rokan Estate and Nenggala Estate.	Complied
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species. - Minor compliance -	Regulation to disciplinary measure was referring to "Surat Edaran Direktur SMD Operations No.002/SE-SMD OPS/IX/2010" dated 20 September 2010." The memorandum stated referring to Indonesian regulation, "Undang-undang No.5 Tahun 1990 tentang Konservasi Sumber Daya Alam Hayati dan Ekosistemnya" – management prohibit all worker (staff and non-staff) to capture, harming, petting, transporting and trading live protected species; to keep, to own, to maintain, to transport and trading dead protected species. If protected species is found, handover to BKSDA. Violation to abovementioned rules, company will impose strict sanction as regulated by the law. Program to educate worker and community is in place related HCV area in the estate, RTE species, information on "Undang-undang No.5 tahun 1990" on hunting protected species, such as : <ul style="list-style-type: none"> • Socialization to PT. Rajawali Perkasa Jaya contractors regarding social environmental policies on 23 July 2024. To BSA Logistik on 31 January 2024 • Socialization to employees regarding environmental management, B3 and LB3 control, water conservation, waste management, prohibition of burning waste, health checks and HCV area management on 2 April 2024 and 22 May 2024 • Socialization to the community regarding GAR's Social Environmental Policy, ISPO and RSPO Certification, Communication and Consultation SOP and Complaints SOP on 18 May 2024. 	Complied

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7.12.7	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p> <p>- Minor compliance -</p>	<p>HCV Management and Monitoring Plan being reviewed in 2024. Sighted "<i>Laporan Pengelolaan dan Pemantauan NKT PT. Ivo Mas Tunggal</i>". The recommendation is necessary to complete the documentation of maintenance activities for warning boards, boundary markers, cleaning of invasive species and other activities and increase socialization activities for staff, plantation employees and the community by adding information on rehabilitation activities that have been carried out in the NKT area of PT IMT.</p> <p>The company has reported management and monitoring activities of Protected Areas and High Conservation Value to BKSDA Riau Province on 25 June 2024. The results of fauna monitoring in 2023 found 46 types of fauna with 20 types of Aves class, 4 types of mammals, 8 types of herpetofauna and 4 types of fish. Of the 46 types of fauna found, there are 3 types protected by Ministerial Regulation of LHK No. 106 of 2018, namely the Mouse Eagle, Bido Snake Eagle and Striped Fantail, 2 types protected by IUCN, namely the Long-tailed Monkey and the Macaque, 3 types protected by CITES, namely the Monitor Lizard, the Long-tailed Monkey and the Macaque.</p> <p>Based on field visit to Libo Estate HCV1.2 and HCV4.1 Tantara River buffer zone near Division I, block A45/B45; the river buffer zone was left with old palm (not felled) and revegetation with <i>Waru</i> and <i>Ficus sp.</i></p> <p>Based on field visit to Libo Estate HCV6 cemetery in Division I, block A04 the cemetery complex is maintained, no overgrown grass/weed, no encroachment.</p>	Complied
7.12.8	<p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p> <p>- Critical (Major) compliance -</p>	<p>There was no land clearing after 15 November 2018 because the initial planting for PT. Ivo Mas Tunggal – Libo Estate was stopped since 1993; subsequently the HCV assessment carried out in 2009.</p> <p>In addition, CB communication with RSPO Secretariat; on 14 August 2024 the RSPO Secretariat responded that PT. Ivo Mas Tunggal – Libo Estate with total area 4,871.77 Ha; Sei Rokan Estate with total area 2,203.84 Ha; Nenggala Estate with total area 4,139.72 Ha - the RaCP status Not Applicable.</p> <p>The company also have overlay the map with:</p> <ul style="list-style-type: none"> • Overlay map of PT. Ivo Mas Tunggal area with Riau Province Spatial Plan Map 2018-2038 scale 1: 250,000, PT Ivo Mas Tunggal area is in Large Plantation Area. • Overlay map of PT Ivo Mas Tunggal area with Indicative Map of Termination of Business Licensing, Approval of Forest Area Use or Change of Designation 	Complied

		of New Forest Area in Premier Natural Forest and Peatland in 2023 Period II scale 1: 250,000, PT. Ivo Mas Tunggal area is not in Forest and Peatland area.	
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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2023** for **Libo POM** and supply base was calculated using the PalmGHG Calculator version 4.0.1. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

The summary of the Net GHG emitted in **2023** for **Libo POM** and supply base are as following:

Emission per product	tCO ₂ e/tProduct	Extraction	%
CPO	1.16	OER	24.66
PKO	1.16	KER	5.21

Production	t/yr	Land Use	Ha
FFB Process	319,676.43	OP Planted Area	24225.47
CPO Produced	78832.21	OP Planted on peat	78.57
PKO Produced	16655.14	Conservation (forested)	0.00
		Conservation (non-forested)	762.97
		Total	24,304.04

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	87522.15	0.46	56261.58	0.44	0.00	0.00	143783.73	0.449
CO ₂ Emission from fertilizer	12235.84	0.06	6984.97	0.05	0.00	0.00	19220.82	0.060
NO ₂ Emission	12594.90	0.07	7249.48	0.06	0.00	0.00	19844.38	0.062
Fuel Consumption	752.41	0.00	422.09	0.00	0.00	0.00	1174.50	0.003
Peat Oxidation	0.00	0.00	585.95	0.00	0.00	0.00	585.95	0.001
Sink								
Crop Sequestration	-84200.18	-0.44	-53328.50	-0.41	0.00	0.00	-137528.68	-0.43
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Total	28905.13	0.15	18255.90	0.14	0.00	0.00	47161.03	0.147

*Note: Includes both estates and smallholders

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Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	62661.99	0.20
Fuel Consumption	588.52	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	63250.52	0.20

Summary of Kernel Crusher Emission and Credit (if applicable)

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

*This mill has no kernel crusher operation.

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

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

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Appendix C: Location Map of Certification Unit and Supply bases

Location Map of Libo POM and the Supply Base in Riau Province

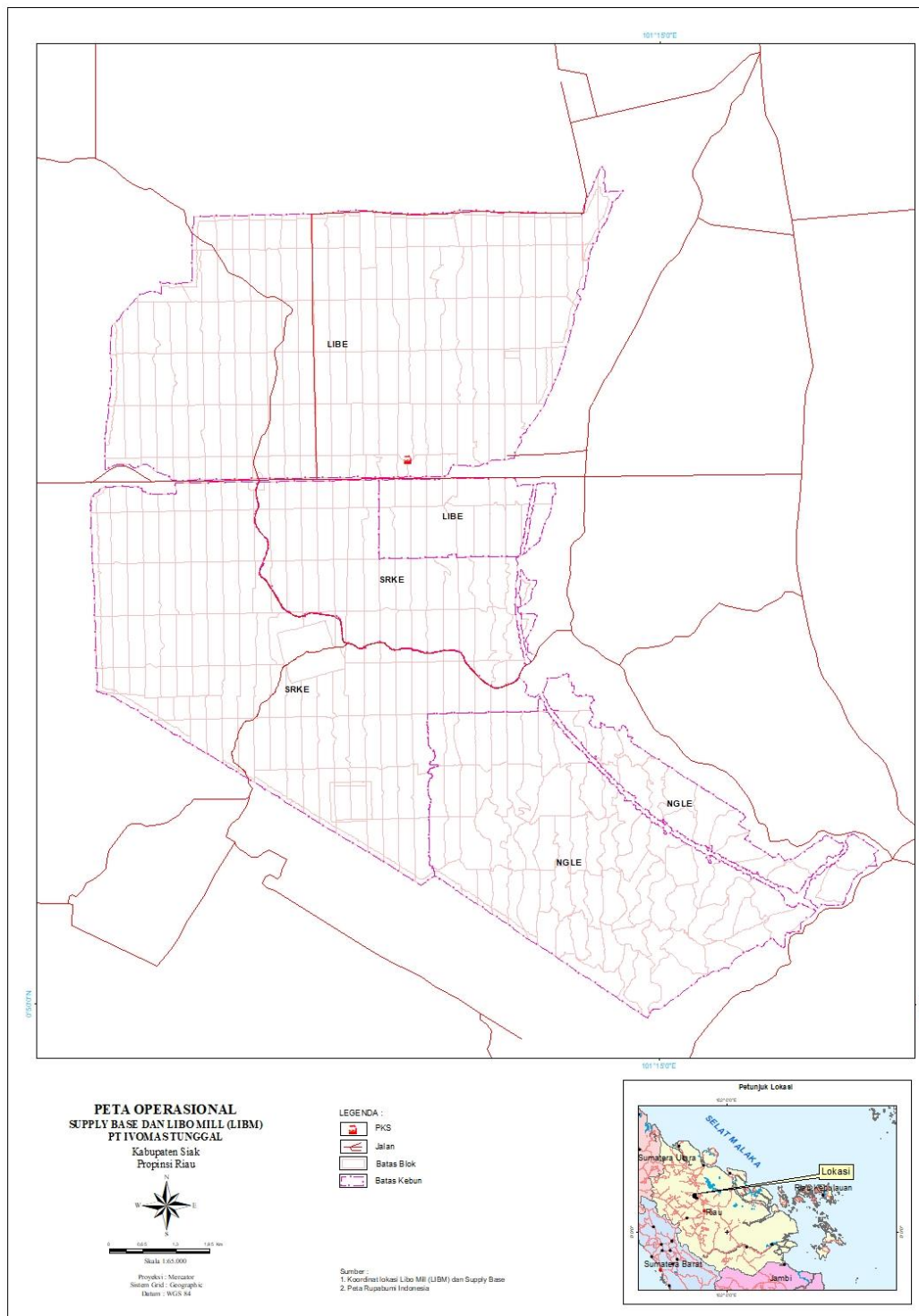


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Appendix D: Estate Field Map

Map of Supply Base/Estates of Libo POM – PT Ivo Mas Tunggal



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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	Choose an item.	Choose an item.	Choose an item.
Justification of Risk Factor Applied	NIL	NIL	NIL
Number of samples			
Remarks			

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	Nil								
Total									
Note: * are smallholders sampled in this audit.									

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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
IMT	PT. Ivo Mas Tunggal
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