

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- ☐ Initial Assessment
- ☒ Annual Surveillance Assessment (2_2)
- ☐ Recertification Assessment (Choose an item.)
- ☐ Extension of Scope

Client Company Name / Parent Company: Golden Agri-Resources Ltd
Client Company / Parent Company Address: Sinar Mas Land Plaza, Tower 2, 4th floor Jl. MH. Thamrin No. 51 Kav. 22, Jakarta 10350 – Indonesia
Certification Unit: PT Tapian Nadenggan – Hanau Palm Oil Mill Location of Certification Unit: Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, 74270 - Indonesia
Date of Final Report: 13/10/2024

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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	30/01/2005
Address	Sinar Mas Land Plaza, Tower 2, 4th floor, Jl. MH. Thamrin No. 51 Kav. 22, Jakarta 10350 – Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	PT Tapian Nadenggan – Hanau Palm Oil Mill		
Location / Address	Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, 74270 - Indonesia		
Website	https://goldenagri.com.sg/		
Management Representative	Yahya Mustakim	E-mail	yahya.mustakim@sinarmas-agri.com
Telephone	+62-21-50338899	Facsimile	+62-21 50389999

2. Certification Information			
Certificate Number	RSPO 679706	Certificate Start Date	22/11/2022
Date of First Certification	26/09/2012	Certificate Expiry Date	21/11/2027
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_2) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> Indonesia National Interpretation 2020 of the RSPO P&C 2018		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	80 MT 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)

3. Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
EU-ISCC-Cert-ID218-20240279	ISCC	Intertek	31/07/2025
BSI-ISPO 739403	ISPO	BSI	10/12/2026

4. Location(s) of Mill & Supply Bases

Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Hanau Palm Oil Mill	Derangga Village, Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, Indonesia	2° 21' 39.05" S	112° 6' 34.86" E
Hanau Estate	Derangga Village, Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, Indonesia	2° 24' 40.90" S	112° 6' 33.12" E
Tasik Mas Estate	Derangga Village, Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, Indonesia	2° 20' 29.28" S	112° 5' 34.19" E
Tanjung Paring Estate	Sandul Village, Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, Indonesia	2° 16' 47.382" S	112° 7' 57.714" E
Langadang Estate	Kalang Village Kecamatan Hanau and Batu Ampar, Seruyan Regency, Central Kalimantan Province, Indonesia	2° 14' 05.120" S	112° 6' 27.810" 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
Hanau Estate	4,145.25	*209.66	535.09	4,890.00	84.77
Tasik Mas Estate	4,269.41	*210.30	568.40	5,048.11	84.57
Tanjung Paring Estate	3,939.08	*156.74	619.54	4,715.36	83.54
Langadang Estate	2,025.70	*122.41	260.53	2,408.64	84.10
Total	14,379.44	*699.11	1,983.56	17,062.11	84.28
Note:					

According to indicator 7.12.2, total HCV managed is 1,262.44 Ha spread across 4 estates. The HCV area of 563.33 ha is in the planted area and 699.11 ha is in the unplanted area.

6. Plantings & Cycle

Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Hanau Estate	2,015.78	-	-	2,129.47	2,129.47	2,015.78
Tasik Mas Estate	-	-	-	4,269.41	4,269.41	0
Tanjung Paring Estate	-	-	1,309.71	2,629.37	3,939.08	0
Langadang Estate	-	-	2,025.70		2,025.7	0
Total (ha)	2,015.78	-	3,355.41	9,028.25	12,363.66	2,015.78

Note: Only Mature area is considered as production area

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

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Nov 2023 – Oct 2024)	Actual (Jul 2023 – Jun 2024)		Forecast (Nov 2024 – Oct 2025)
		Previous license period (Jul – Oct 2023)	Current license period (Nov 2023 – Jun 2024)	
Hanau Estate	91,131.44	22,811.68	29,175.16	31,600
Tasik Mas Estate	108,590.21	34,079.48	53,723.78	106,000
Tanjung Paring Estate	100,545.88	33,211.70	53,418.92	106,000
Langadang Estate	52,331.17	15,049.67	24,824.25	60,700
Total	352,598.70	266,294.64		304,300

Note: -

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

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Nov 2023 – Oct 2024)	Actual (Jul 2023 – Jun 2024)		Forecast (Nov 2024 – Oct 2025)
		Previous license period (Jul – Oct 2023)	Current license period (Nov 2023 – Jun 2024)	
N/A		N/A	N/A	
Total		N/A		

Note: -

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Nov 2023 – Oct 2024)	Actual (Jul 2023 – Jun 2024)		Forecast (Nov 2024 – Oct 2025)
		Previous license period (Jul – Oct 2023)	Current license period (Nov 2023 – Jun 2024)	
PT Satya Kisma Usaha - Medang Sari Estate		16,817.80	29,548.07	
PT Indotruba Timur		1,983.68	3,812.22	
CV Citra Sarana Group		0	5,157.89	
CV Mandiri Bintang Utama		0	5,395.22	
CV Borneo Anugrah Surya Sejahtera		0	1,292.66	
PT Prima Sentosa Pratamaputra		3,143.23	5,027.21	
CV Citra Sukses Kami Jaya		-	-	
CV Artha Putra Sejahtera		-	-	
Total		72,177.98		

Note: Since the contract is "open" without any obligation to sell to Hanau Mill, there is no specific estimated forecast.

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	Jul 2023	31,708.37	7,310.11	39,018.48
2	Aug 2023	26,254.46	5,201.76	31,456.22
3	Sep 2023	22,118.70	4,445.35	26,564.05
4	Oct 2023	25,071.00	4,987.49	30,058.49
5	Nov 2023	23,152.24	5,008.94	28,161.18
6	Dec 2023	19,513.37	4,142.42	23,655.79
7	Jan 2024	20,400.39	4,705.55	25,105.94
8	Feb 2024	17,172.76	7,490.86	24,663.62
9	Mar 2024	16,996.08	9,559.47	26,555.55
10	Apr 2024	20,175.61	6,204.48	26,380.09
11	May 2024	23,639.84	6,334.62	29,974.46

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12	Jun 2024	20,091.82	6,786.93	26,878.75
TOTAL		266,294.64	72,177.98	338,472.62
Note: -				

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Nov 2023 – Oct 2024)	Actual (Jul 2023 – Jun 2024)		Forecast (Nov 2024 – Oct 2025)
	Previous license period (Jul – Oct 2023)	Current license period (Nov 2023 – Jun 2024)	
FFB	FFB		FFB
352,598.70 mt	105,152.53 mt	161,142.11 mt	304,300 mt
	TOTAL	266,294.64 mt	
CPO (OER: 20.6%)	CPO (OER: 19.87%)		CPO (OER: 21%)
72,635.33 mt	21,404.921 mt	31,520.448 mt	63,903 mt
	TOTAL	52,925.369 mt	
PK (KER: 6.0%)	PK (KER: 6.13%)		PK (KER: 6.25%)
21,155.92 mt	6,245.115 mt	10,091.587 mt	19,019 mt
	TOTAL	16,336.702 mt	
Note:			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Jul 2023	6,157.231	1,685.554
2	Aug 2023	5,406.528	1,566.776
3	Sep 2023	4,678.880	1,363.162
4	Oct 2023	5,162.282	1,629.623
5	Nov 2023	4,755.779	1,553.533
6	Dec 2023	4,126.537	1,214.417
7	Jan 2024	4,143.448	1,156.920
8	Feb 2024	3,467.716	1,081.510
9	Mar 2024	3,232.333	1,068.847
10	Apr 2024	3,786.006	1,267.133
11	May 2024	4,316.921	1,457.454
12	Jun 2024	3,691.708	1,291.773

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TOTAL	52,925.369	16,336.702
Note: -		

11. Summary of Actual Volume sold					
Current License period (Nov 2023 – Jun 2024)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	-	30,919.67	-	-	30,919.67
PK (MT)	11,385.07	-	-	-	11,385.07
Credits	-	-	-	-	-
Previous License period (Jul – Oct 2023)					
CPO (MT)	-	10,868.97	-	-	10,868.97
PK (MT)	4,671.60	-	-	-	4,671.60
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 Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-8288544a-8fa8	-	1,589.19
2	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-293a7364-f5be	-	150.77
3	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-aefc2963-42ad	-	1586.4
4	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-6dce3631-c355	-	261.4
5	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-2a60a8b7-e2e5	-	1,083.84
6	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-08c47f97-7038	-	916.52
7	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-0a35df80-7e82	-	380.47
8	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-06f14e9d-82c0	-	1,619.65

9	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-de201282-622c	-	445.19
10	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-ab3d97ed-5fdd	-	1,246.43
11	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-773cada5-867f	-	308.3
12	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-817ee570-67ea	-	842.37
13	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-73324aaa-f2ea	-	995.48
14	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-4bb71b54-638b	-	161.83
15	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-b69f775f-c721	-	805.51
16	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-ae90b7c4-66e1	-	1,177.05
17	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-a7416a65-0656	-	16.03
18	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-08cbd1cc-5715	-	980.59
19	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-8c3e2946-d11d	-	358.97
20	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-58bfde35-ee13	-	668.23
21	PT Tapian Nadenggan - Hanau Kernel Crushing Plant	TR-8b01405d-b89d	-	462.45
TOTAL			-	16,056.67
Note: -				

11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	ST-TR-30dc61ad-779a	ISCC	16,985.35	-
2	ST-TR-36a0c0a8-7d3b	ISCC	13,934.32	-
3	ST-TR-ba8bda5b-ee37	ISCC	10,868.97	-
TOTAL			41,788.64	-
Note: -				

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

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

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (key in period)			Actual (key in period)			Forecast (key in period)		
	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	N/A	N/A	N/A	N/A	N/A
TOTAL		N/A	N/A	N/A	N/A	N/A
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 (key in period)							

Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
Previous License period (key in period)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

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

Section 2: Assessment Process

Certification Body:

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

Suite 29.01 Level 29, The Gardens North Tower,

Mid Valley City, Lingkaran Syed Putra,

59200 Kuala Lumpur, Malaysia.

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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 09 – 13 September 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 certification unit with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings.

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

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

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.

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

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

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Re- Certification)	Year 2 (ASA2-1)	Year 3 (ASA2-2)	Year 4 (ASA2-3)	Year 5 (ASA2-4)
Hanau Palm Oil Mill	√	√	√	√	√
Hanau Estate	√	√	√	√	√
Tasik Mas Estate	√	√	√	√	√
Tanjung Paring Estate	√	√	√	√	√
Langadang Estate	√	√	√	√	√

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

Total Number of Mandays: 16.5 Mandays

2.2 BSI Assessment Team

Name	Role	Competency
Andi Pratama Pasaribu	Team Leader	<p>Education: Holds a Bachelor Degree majoring Social Economy, Jember University</p> <p>Work Experience: 5 years working experience as Field Agronomy Assistant. 8 years working experience as RSPO Auditor / Lead Auditor.</p> <p>Training attended: Completed Indonesian Sustainable Palm Oil (ISPO) Lead Auditor training, Endorsed RSPO P&C Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 9001:2008 Lead Auditor course, ISO 14001:2005 Lead Auditor course, ISO45001:2018 Lead Auditor Course, RSPO 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 checked="" 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>
Eko Purwanto	Team Member	<p>Education: Holds a Bachelor of Forestry from Forest Conservation Department, Faculty of Forestry, Bogor Institute of Agriculture (IPB).</p> <p>Work Experience: Over 9 year working expiring in oil palm plantation with last position as Estate Manager. He has experience in implementing good agricultural practice including integrated pest management and limited</p>

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		<p>pesticides uses. 10 years working experience as auditor since 2012 covering ISO9001, RSPO and ISPO.</p> <p>Training attended: Completed SMETA Requirements Training, ISPO Permentan 38/2020, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, CQI and IRCA Certified ISO 45001:2018 Lead Auditor Training Course, ISO 37001:2016 Anti-bribery Management System Implementing Training Course, RSPO P&C 2018 Refresher Training, Sustainability Reporting Assurance Training, RSPO P&C Lead Auditor Refresher Course, RSPO Supply Chain Certification Refresher Course, RSPO NEXT Training Course For Lead Auditor by RSPO Secretariat, Elaborating on the RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing, RABQSA accredited Lead Auditor Training of Environment Management System, Endorsed RSPO Green House Gas (GHG) Training for Trainer, Endorsed RSPO P&C Lead Auditor Training, Understanding Environmental Management System (EMS), Indonesia Sustainable Palm Oil (ISPO) Lead Auditor Training, Endorsed RSPO Supply Chain Certification (SCC) Lead Auditor Training, RABQSA accredited Lead Auditor Training of Quality Management System.</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 checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Naila Karima	Team Member	<p>Education: Holds a bachelor's degree majoring Occupational Safety and Health, Faculty of Public Health, University of Indonesia.</p> <p>Work Experience: 10 years working experience as auditor since 2012 covering RSPO and ISPO.</p> <p>Training attended: Completed Endorsed RSPO P&C Lead Auditor Training Course, ISPO Auditor/Lead Auditor Course, SA8000, RSPO Labour Auditing Training, RSPO ISH Standard Training Course, ISO 9001, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course.</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 checked="" 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>
Imam Fahrurozi	Team Member	<p>Education: Holds a Bachelor Degree majoring in Agriculture Technology, Gadjah Mada University.</p> <p>Work Experience: 2 years working experience oil palm industry, as a sustainability and HSE officer. 7 years working experience as RSPO Auditor / Lead Auditor</p> <p>Training attended: Completed ISO 9001:2008 Lead Auditor Course, 14001:2004 Lead Auditor Course, SMK3 Lead Auditor Course, Endorsed RSPO P&C Lead auditor course, ISO 45001:2018 Lead Auditor Course, SMETAR</p>

		<p>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 checked="" 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>
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Accompanying Persons:

Name	Role
Yuniar Mitikauji	Observer

2.3 Assessment Plan

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

Date	Time	Subjects	AP	NK	IF	EP
Monday, 09/09/2024	06.00 – 07.15	Traveling Jakarta – Pangkalan Bun (ID-6202)	√	√	√	√
	07.30 – 12.00	Traveling Pangkalan Bun – Site Hanau POM	√	√	√	√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 15.00	<p>Opening meeting</p> <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	√	√	√	√
Tuesday, 10/09/2024	08.00 – 12.00	<p>Field visit Hanau Estate</p> <ul style="list-style-type: none"> Implementation of Agronomy Aspect Implementation of Environmental, Conservation and Waste Management Aspect Implementation of Occupational Health & Safety Aspect Implementation of Legal Aspect and Land Rights 	√		√	

Date	Time	Subjects	AP	NK	IF	EP
	08.00 – 12.00	Field visit Tasik Mas Estate <ul style="list-style-type: none"> Implementation of Agronomy Aspect Implementation of Environmental, Conservation and Waste Management Aspect Implementation of Occupational Health & Safety Aspect Implementation of Legal Aspect and Land Rights 		√		√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 15.00	Public consultation with internal stakeholders (labor union, gender committee, worker cooperative if any)		√		
	14.00 – 15.00	Public consultation with external stakeholders (local contractor)			√	
	14.00 – 15.00	Public consultation with external stakeholders (village representatives and local communities, previous landowner)	√			
	14.00 – 16.30	Document Review Estate and Mill: <ul style="list-style-type: none"> Legal & Land Rights Social and Transparency Environmental, Waste Management & HCV Occupational Health & Safety Best Management Practices Worker Welfare Review of previous assessment findings. 	√	√	√	√
	16.30 – 17.00	Wash up meeting	√	√	√	√
Wednesday 11/09/2024	08.00 – 12.00	Field visit Tanjung Paring Estate <ul style="list-style-type: none"> Implementation of Agronomy Aspect Implementation of Environmental, Conservation and Waste Management Aspect Implementation of Occupational Health & Safety Aspect Implementation of Legal Aspect and Land Rights 	√		√	

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	08.00 – 12.00	Field visit Langadang Estate <ul style="list-style-type: none"> Implementation of Agronomy Aspect Implementation of Environmental, Conservation and Waste Management Aspect Implementation of Occupational Health & Safety Aspect Implementation of Legal Aspect and Land Rights 		√		√
	12.00 – 14.00	Break				
	14.00 – 16.30	Document review continuation	√	√	√	√
	16.30 – 17.00	Wash up meeting	√	√	√	√
Thursday 12/09/2024	08.00 – 10.00	Public consultation with government services of Kabupaten Seruyan (by phone)		√		
	08.00 – 12.00	Field Visit Hanau POM <ul style="list-style-type: none"> BMP for Mill Processing – site visit Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, Processing Activities) Implementation of Environmental and Waste Management Aspect (POME Pond, Empty Bunch Area, Reservoir/Intake Point, Biogas Plant – if any) Supply Chain for CPO Mill (site visit) - FFB Receiving, Weighbridge, Dispatch CPO. 	√		√	√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 14.30	Public consultation with external stakeholders (mill contractor)		√		
	14.00 – 16.30	Document review continuation	√	√	√	√
	16.30 – 17.00	Wash up meeting	√	√	√	√
Friday 13/09/2024	08.00 – 12.00	Document review continuation	√	√	√	√
	12.00 – 14.00	Break	√	√	√	√

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Date	Time	Subjects	AP	NK	IF	EP
	15.00 – 16.00	Closing meeting	✓	✓	✓	✓
	16.00 – 20.00	Traveling Site – Pangkalan Bun	✓	✓	✓	✓
Saturday 14/09/2024	07.55 – 09.10	Traveling Pangkalan Bun – Jakarta (ID-6203)	✓	✓	✓	✓

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' RSPO Timebound Plan 2024-2027 dated 2 May 2024 include names 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. The RSPO Membership for Golden Agri Resources dated 30 January 2005. Golden Agri Resources submitted RSPO Timebound Plan 2024-2027 to RSPO Secretariat. RSPO approved the timebound plan for GAR 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. Golden Agri Resources reported new acquisition in RSPO Timebound Plan 2024-2027. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Yes. There was deviation to the time-bound plan compared to 2022. Golden Agri Resources reported new time bound plan that is more than 5 or 3 years since membership date in RSPO Timebound Plan 2024-2027. RSPO approved the timebound plan for GAR 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 were changes to the time-bound plan compared to 2022. Golden Agri Resources reported new acquisition in RSPO Timebound Plan 2024-2027. RSPO approved the timebound plan for GAR on 2 May 2024	Complied
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	No. Golden Agri Resources submitted RSPO Timebound Plan 2024-2027 to RSPO Secretariat. RSPO approved the timebound plan for GAR on 2 May 2024.	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. The RSPO Membership for Golden Agri Resources dated 30 January 2005. Golden Agri Resources submitted RSPO Timebound Plan 2024-2027 to RSPO Secretariat. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Un-Certified Units or Holdings		

<p>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>	<p>Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010 – 2013.</p> <p>Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> • PT Kencana Graha Permai - Kalimantan Barat (Delima Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. • PT Agrolestari Sentosa – Kalimantan Tengah (Jalemo Estate, Manuhing Estate, Kajui Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted the Concept Note Project Batu Menangis on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel. • PT Sumber Indah Perkasa – Papua (Mambruk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. • PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel • PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), 	<p>Complied</p>
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	<p>LUCA report is in the process of being revised and will be sent to the RSPO.</p> <ul style="list-style-type: none"> • PT Persada Graha Mandiri – Kalimantan Barat (Kapuas Hulu Estate and Sungai Beran Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Satya Kisma Usaha – Kalimantan Tengah (Medang Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Aditunggal Mahajaya – Kalimantan Tengah (Sungai Ayawan Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Agrokarya Primalestari – Kalimantan Tengah (Kuayan Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Buana Adhitama – Kalimantan Tengah (Sapiri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases). Initial audit has been done in 18 – 23 September 2023 by PT Mutuagung Lestari (accredited CB). • PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021. • PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV 	
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	<p>HCS Report obtains Satisfactory status from the HCVRN.</p> <ul style="list-style-type: none"> The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT Mitranusa Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations. <p>Golden Agri Resources has reported all replacement of primary forest to maintain HCV and HCS through submission of LUCA.</p>	
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	<p>Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014. PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014. PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014. PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014. PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company does not conduct NPP. This is 	Complied

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	<p>become subject of sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014.</p> <ul style="list-style-type: none"> • PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010. • PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014. • PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014. • PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010. • PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014. • PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014. • PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company does not conduct NPP. This is become subject of sanction. 	
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>Yes. In the RSPO Case Tracker and media electronic verification, audit team noted an active complaint related to land conflict and being progressed:</p> <ul style="list-style-type: none"> - Complaint Ref.RSPO/2021/12/CRP, date filed 8 November 2021 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. Current status per 26 July 2023: The Briefing Note is in the midst of a peer review. Pending clarification from the Respondent on some points raised. Update as of 3 May 2024: The complaint is formally closed. - Based on information from electronic media on March 1, 2022, there was information that PT. Agro Lestari Sentosa for not building plasma plantations for the 	Complied

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	<p>community. Based on confirmation with representatives of PT. Agro Lestari, it is known that the plasma area is still in the NPP process, and the target is to complete the NPP by the end of the 2023 quarter.</p> <ul style="list-style-type: none"> - Based on electronic media on December 13, 2022, there is information on problems between Koperasi Perkebunan Bataduh Raya and PT. Bangun Nusa Mandiri. Based on confirmation with representatives of PT. Bangun Nusa Mandiri is known that there have been 15 agreements between cooperatives and companies, including PT. BNM is committed to building a plasma of 557.47 Ha and developing an area of 180 Ha for partnerships. Regarding overlapping land, the solution is <i>Vaicias Data</i>, namely the handover of land in PT. BNM with the Head of the Village and Koperasi Perkebunan Bataduh Raya. - 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. The latest status indicates that the RSPO Complaint Panel issued a decision on the complaint on 17 January 2022, deciding to halt all proceedings related to the complaint. The decision letter was shared with both parties, providing them with an opportunity to file an appeal until 11 April 2022. Update as of 12 April 2022: The appeal submission period has concluded. The complaint is now formally closed. - 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 	
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	<p>methodology. GAR's clarification report was submitted on 8 September 2021. However, regarding the legal review of anti-bribery policies and practices, the company rejected the ToR for the Legal Review on 26 March 2021. As of December 15, 2021, RSPO is awaiting the review results from the consultant. As of 31 May 2023, procurement process for the independent investigation is ongoing. The Expression of Interest along with the ToR has been published on the RSPO website.</p> <p>Update as of 28 Jun 2023: Selection process for the independent investigator ongoing.</p> <p>- 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. The latest status as of 15 December 2021, indicates that the RSPO Complaint Panel has reached a decision for Phase 2 and is awaiting discussions for Phase 3 and 4. Update as of 28 Jun 2023: The Secretariat is still in the midst of preparing the Briefing Notes for Phases 3, 4 & 5.</p> <p>In the RSPO RaCP Tracker, Audit team noted 32 MUs with potential liability, 26 MU with LUCA submitted, 20 MU with LUCAs review completed, 31 MU with CN required, 18 MU with CN submitted, 11 MU with CN approved, 11 MU with CP submitted, 11 MU with CP endorsed, 26 MU with RP required, 1 MU with RP submitted, 1 MU with RP approved.</p>	
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	In the RSPO Case Tracker, Audit team noted there was no active complaint related to labour disputes.	Complied

	<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>	
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 management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	<p>Yes, Golden Agri Resources Ltd carried out internal audit for the uncertified estates and mills against RSPO P&C Criterion.</p> <ul style="list-style-type: none"> - Internal audit for PT Persada Graha Mandiri (Kapuas Hulu Estate and Sungai Beran Estate), supply bases of Pekawai Mill; carried out on 24 – 27 July 2023 Internal audit team issued NC related to 6.5.4, 7.3.1, 6.7.2, 6.7.3 and 7.2.10, management is preparing correction and corrective action - Internal audit for PT SMART Tbk (Bukit Kapur Mill, Sungai Cantung Estate and Bukit Kapur Estate) carried out on 12 – 16 December 2022. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. 	Complied

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	<ul style="list-style-type: none"> - Internal audit for PT Agrolestari Sentosa (Jalemo Mill, Manuhing Estate, Kajui Estate and Jalemo Estate) carried out on 21 – 25 November 2022. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12, management is preparing correction and corrective action. - Internal audit for PT Bina Sawit Abadi Pratama (Perdana Mill, Perdana Estate, Lenggana Estate, Semandau Estate and Muara Dua Estate) carried out on 13 – 17 June 2022. Internal audit team issued NC related to 2.1.1 and 7.12, management is preparing correction and corrective action. <p>Audit checklist covers all RSPO P&C and RSPO Certification System requirement. Positive assurance statement stated in the internal audit reports reviewed.</p>	
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. Most of the NCR for those uncertified management units are related to RaCP process and legal entity	Complied
Have there been any stakeholder (including NGO) consultation conducted?	<p>Audit team checked on internal audit reports and verified the stakeholder consultation carried out.</p> <p>In the RSPO Case Tracker, Audit team noted active complaint:</p> <ul style="list-style-type: none"> - Complaint Ref.RSPO/2021/12/CRP, date filed 8 November 2021 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. Current status per 26 July 2023: The Briefing Note is in the midst of a peer review. Pending clarification from the Respondent on some points raised. Update as of 3 May 2024: The complaint is formally closed. - Complaint Ref.RSPO/2020/04/IR, dated filed 2 March 2020 addressed to Golden Agri Resources Ltd., by Forest People Program & Elk Hills Research. Current status per 26 July 2023: Pending CP's endorsement of an independent 	Complied

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	<p>investigator from the list of candidates submitted.</p> <p>- Has been done public consultation with NGO in the name of Orangutan Foundation International on 21 September 2023, related to issues on GAR unit on Kalimantan Tengah Province. Based on interview results, there's no negative issues related to conservation and environment.</p> <p>For other stakeholders, audit team sent email to national NGOs, until assessment ends, audit team did not received response.</p>	
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3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
<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>The organization does not have obligation for scheme smallholder scheme. However, the organization receive FFB from surrounding communities and only receive FFB with legal status and not from forest or protected area.</p>	Complied

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Approved Time Bound Plan

GAR has submitted the latest Time Bound Plan to the RSPO Secretariat on 3 April 2024 and got approval on 2 May 2024.

NO	COMPANY	LOCATION	MILL / ESTATE		PLANTED AREA (Ha)	PREVIOUS TIMEBOUND	NEW TIMEBOUND	JUSTIFICATION
SUPPLY BASE OF NON CERTIFIED MILLS								
1	PT PARAMITRA INTERNUSA PRATAMA	KALIMANTAN BARAT	BLNM	BELIAN MILL		2021	2024	RaCP in Progress
1.1	PT PARAMITRA INTERNUSA PRATAMA	KALIMANTAN BARAT	BLNE	BELIAN ESTATE	1,949	2021	2024	
1.2	PT PARAMITRA INTERNUSA PRATAMA	KALIMANTAN BARAT	TNKE	TENGKAWANG ESTATE	3,467	2021	2024	
1.3	PT PERSADA GRAHA MANDIRI	KALIMANTAN BARAT	KHLE	KAPUAS HULU ESTATE	2,703	2021	2025	RaCP in progress; Concept Note reviewing process in RSPO
1.4	PT PERSADA GRAHA MANDIRI	KALIMANTAN BARAT	SBRE	SUNGAI BERAN ESTATE	2,811	2021	2025	
1.5	PT KARTIKA PRIMA CIPTA	KALIMANTAN BARAT	MTNE	MUARA TAWANG ESTATE	2,377	2021	2025	RaCP in progress; Concept Note reviewing process in RSPO
1.6	PT PARAMITRA INTERNUSA PRATAMA (PLASMA)	KALIMANTAN BARAT	BLNA	BELIAN KKPA	1,798	2022	2026	Land legality process
1.7	PT KARTIKA PRIMA CIPTA (PLASMA)	KALIMANTAN BARAT	MTNA	MUARA TAWANG KKPA	1,052	2022	2024	Land legality process
1.8	PT PERSADA GRAHA MANDIRI (PLASMA)	KALIMANTAN BARAT	KHLA	KAPUAS HULU KKPA	1,188	2022	2024	Land legality process
2	PT AGROLESTARI MANDIRI	KALIMANTAN BARAT	PKWM	PEKAWAI MILL		2021	2024	RaCP Process
2.1	PT AGROLESTARI MANDIRI	KALIMANTAN BARAT	KYNE	KAYUNG ESTATE	2,210	2021	2024	
2.2	PT AGROLESTARI MANDIRI	KALIMANTAN BARAT	PKWE	PEKAWAI ESTATE	2,868	2021	2024	
2.3	PT AGROLESTARI MANDIRI	KALIMANTAN BARAT	SKKE	SUNGAI KELIK ESTATE	2,467	2021	2024	
2.4	PT AGROLESTARI MANDIRI	KALIMANTAN BARAT	NTYE	NANGA TAYAP ESTATE	2,008	2021	2024	
2.5	PT AGROLESTARI MANDIRI (PLASMA)	KALIMANTAN BARAT	KYNA	KAYUNG KEMITRAAN	2,651	2022	2026	Land title (SHM) in progress, RaCP in progress
3	PT SAWITAKARYA MANUNGGUL	KALIMANTAN SELATAN	SWTM	SAWITA MILL		2021	2023	Has been certified

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3.1	PT SAWITAKARYA MANUNGGUL	KALIMANTAN SELATAN	SWTE	SAWITA ESTATE	3,810	2021	2023	Land legality process
3.2	PT SAWITAKARYA MANUNGGUL	KALIMANTAN SELATAN	PMKE	PAMUKAN ESTATE	2,972	2021	2023	
3.3	PT SAWITAKARYA MANUNGGUL (PLASMA)	KALIMANTAN SELATAN	SWTA	SAWITA KKPA	1,154	2023	2024	
4	PT KRESNA DUTA AGROINDO	KALIMANTAN TIMUR	RPNM	RANTAU PANJANG MILL		2022	2023	Has been certified
4.1	PT KRESNA DUTA AGROINDO	KALIMANTAN TIMUR	RPNE	RANTAU PANJANG ESTATE	4,689	2022	2023	Land title (SHM) in progress
4.2	PT KRESNA DUTA AGROINDO (PLASMA)	KALIMANTAN TIMUR	RPNA	RANTAU PANJANG KKPA	982	2023	2027	
5	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SKMM	SUNGAI KIKIM		2022	2023	Has been certified
5.1	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SKME	SUNGAI KIKIM ESTATE	1,845	2022	2023	RaCP in progress; Concept Note reviewing process in RSPO
5.2	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SPGE	SUNGAI PANGI ESTATE	3,119	2022	2023	
5.3	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SMIE	SUNGAI MUSI ESTATE	1,736	2022	2023	
5.4	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SSLE	SUNGAI SALING ESTATE	2,161	2022	2023	
5.5	PT BUMI SAWIT PERMAI	SUMATERA SELATAN	SENE	SUNGAI ENIM ESTATE	1,725	2022	2025	
5.6	PT BUMI SAWIT PERMAI	SUMATERA SELATAN	SLME	SUNGAI LEMATANG ESTATE	2,081	2022	2025	RaCP in progress; Concept Note reviewing process in RSPO
5.7	PT PRIMA CIPTA MANDIRI	SUMATERA SELATAN	SBGE	SUNGAI BUNGUR ESTATE	2,323	2022	2025	
5.8	PT PRIMA CIPTA MANDIRI	SUMATERA SELATAN	SLGE	SUNGAI LINGSING ESTATE	1,025	2022	2025	RaCP in Progress
6	PT SINAR KENCANA INTI PERKASA	KALIMANTAN SELATAN	SMGM	SUNGAI MAGALAU MILL		2023	2026	
6.1	PT SINAR KENCANA INTI PERKASA	KALIMANTAN SELATAN	SNKE	SENAKIN ESTATE	2,787	2023	2026	
6.2	PT SINAR KENCANA INTI PERKASA	KALIMANTAN SELATAN	SMUE	SUNGAI MAGALAU ESTATE	1,707	2023	2026	RaCP in Progress
7	PT KRESNA DUTA AGROINDO	KALIMANTAN TIMUR	GKMM	GUNUNG KOMBENG MILL		2023	-	Exclude from timebound plan due to operation discontinued
7.1	PT KRESNA DUTA AGROINDO (PLASMA)	KALIMANTAN TIMUR	GKMA	GUNUNG KOMBENG KKPA	2,214	2023	2026	Land Title in Progress (supply base of Muara Wahau Mill)

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8	PT SINAR KENCANA INTI PERKASA	PAPUA	KSRM	KASUARI MILL		2023	2023	Certified
8.1	PT SINAR KENCANA INTI PERKASA	PAPUA	CNDE	CENDRAWASIH ESTATE	2,691	2023	2023	RaCP in progress; Concept Note reviewing process in RSPO
8.2	PT SINAR KENCANA INTI PERKASA	PAPUA	NURE	NURI ESTATE	2,532	2023	2023	
8.3	PT SINAR KENCANA INTI PERKASA	PAPUA	RJWE	RAJAWALI ESTATE	3,675	2023	2023	
8.4	PT SUMBER INDAH PERKASA	PAPUA	MMBE	MAMBRUK ESTATE	3,473	2023	2025	
9	PT BAHANA KARYA SEMESTA	JAMBI	SAJM	SUNGAI AIR JERNIH MILL		2023	2025	RaCP in progress
9.1	PT BAHANA KARYA SEMESTA	JAMBI	SAJE	SUNGAI AIR JERNIH ESTATE	2,963	2023	2025	RaCP in progress
9.2	PT BAHANA KARYA SEMESTA	JAMBI	SMTE	SUNGAI MENTAWAK ESTATE	2,754	2023	2025	
9.3	PT PRIMATAMA KREASI MAS	JAMBI	SMKE	SUNGAI MERAK ESTATE	3,969	2023	2025	
9.4	PT PRIMATAMA KREASI MAS	JAMBI	SBKE	SUNGAI BADAK ESTATE	1,576	2023	-	
9.5	PT BAHANA KARYA SEMESTA (PLASMA)	JAMBI	SMTA	SUNGAI MENTAWAK KKPA	922	2023	2026	RaCP in progress
10	PT SMART TBK	KALIMANTAN SELATAN	BKPM	BUKIT KAPUR MILL		2023	2027	HGU in progress, HCV/HCS Study in progress
10.1	PT SMART TBK	KALIMANTAN SELATAN	SCNE	SUNGAI CANTUNG ESTATE	3,473	2023	2027	HGU in progress
10.2	PT SMART TBK	KALIMANTAN SELATAN	BKPE	BUKIT KAPUR ESTATE	2,950	2023	2027	
11	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	PRDM	PERDANA MILL		2023	2027	
11.1	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	PRDE	PERDANA ESTATE	4,007	2023	2027	
11.2	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	LGGE	LENGGANA ESTATE	2,275	2023	2027	HGU in progress
11.3	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	SMNE	SEMANDAU ESTATE	3,789	2023	2027	
11.4	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	MDUE	MUARA DUA ESTATE	4,116	2023	2027	

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12	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	KUYM	KUAYAN MILL		2023	2027	HGU in progress, RaCP in progress
12.1	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	BSTE	BUKIT SANTUHAI ESTATE	3,635	2023	2027	
12.2	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	TBSE	TAJUR BERAS ESTATE	3,667	2023	2027	
12.3	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	SRAE	SERANAU ESTATE	3,654	2023	2027	
12.4	PT AGROKARYA PRIMALESTARI (PLASMA)	KALIMANTAN TENGAH	SSBA	SUNGAI SAMBON PLASMA	470	2023	2027	
12.5	PT BUANA ADHITHAMA	KALIMANTAN TENGAH	SPRE	SAPIRI ESTATE	2,392	2023	2027	
12.6	PT BUANA ADHITAMA (PLASMA)	KALIMANTAN TENGAH	SPRA	SAPIRI PLASMA	435	2023	2027	
12.7	PT BUANA ADHITHAMA	KALIMANTAN TENGAH	BDUE	BUKIT DUA ESTATE	1,805	2023	2027	
13	PT MITRAKARYA AGROINDO	KALIMANTAN TENGAH	TNGM	TANGAR MILL		2023	2027	HGU in progress, RaCP in progress
13.1	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	SLNE	SULIN ESTATE	4,173	2023	2027	
13.2	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	NHYE	NAHIYANG ESTATE	3,723	2023	2027	
13.3	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	KTYE	KATAYANG ESTATE	3,443	2023	2027	
13.4	PT MITRAKARYA AGROINDO (PLASMA)	KALIMANTAN TENGAH	SLNA	SULIN PLASMA	1,677	2023	2027	
14	PT ADITUNGGAL MAHAJAYA	KALIMANTAN TENGAH	SKOM	SAKO MILL		2023	2027	HGU in progress, RaCP in progress
14.1	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	MNTE	MENTAYA ESTATE	3,342	2023	2027	
14.2	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	KUYE	KUAYAN ESTATE	3,520	2023	2027	
14.3	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	SNSE	SUNGAI NUSA ESTATE	3,219	2023	2027	
14.4	PT ADITUNGGAL MAHAJAYA	KALIMANTAN TENGAH	SAYE	SUNGAI AYAWAN ESTATE	3,733	2023	2027	
14.5	PT ADITUNGGAL MAHAJAYA (PLASMA)	KALIMANTAN TENGAH	SKOA	SAKO PLASMA	1,014	2023	2027	
15	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	JLMM	JALEMO MILL		2025	2026	HGU in progress, RaCP in progress
15.1	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	MNHE	MANUHING ESTATE	2,121	2025	2026	
15.2	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	KJUE	KAJUI ESTATE	3,571	2025	2026	
15.3	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	JLME	JALEMO ESTATE	3,351	2025	2026	
15.4	PT AGROLESTARI SENTOSA (PLASMA)	KALIMANTAN TENGAH	MNHA	MANUHING PLASMA	65	2025	2027	

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16	PT BANGUN NUSA MANDIRI	KALIMANTAN BARAT	KNRM	KENARI MILL		2025	2026	HGU in progress, RaCP in progress
16.1	PT BANGUN NUSA MANDIRI	KALIMANTAN BARAT	GHRE	GAHARU ESTATE	1,886	2025	2026	
16.2	PT BANGUN NUSA MANDIRI	KALIMANTAN BARAT	KNRE	KENARI ESTATE	3,132	2025	2026	
16.3	PT BANGUN NUSA MANDIRI - (PLASMA)	KALIMANTAN BARAT	GHRA	GAHARU PLASMA	557	2025	2027	Land title (SHM/HGU) in progress, RaCP in progress
16.4	PT BANGUN NUSA MANDIRI - (PLASMA)	KALIMANTAN BARAT	KNRA	KENARI PLASMA	52	2025	2027	
17	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SPKM	SUNGAI PERAK MILL		2024	2025	HCV/HCS Study in progress, RaCP in progress
17.1	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SPKE	SUNGAI PERAK ESTATE	2,810	2024	2025	
17.2	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SBAE	SUNGAI BASUNG ESTATE	2,810	2024	2025	
17.3	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SPIE	SUNGAI PIKAN ESTATE	2,351	2024	2025	
17.4	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SPLE	SUNGAI PILOS ESTATE	3,361	2024	2025	
17.5	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SPIA	SUNGAI PIKAN PLASMA	2,266	2024	2026	
17.6	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	STHA	SUNGAI TOHAN PLASMA	1,773	2024	2026	
18	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	SKDM	SUNGAI KEDANG MILL		2024	2025	HCV/HCS Study in progress, RaCP in progress
18.1	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	SKDE	SUNGAI KEDANG ESTATE	3,338	2024	2025	
18.2	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	STHE	SUNGAI TOHAN ESTATE	3,597	2024	2025	
18.3	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	KPHE	KEDANG PAHU ESTATE	1,928	2024	2025	
18.4	PT RIMBARAYA TAMAJAYA	KALIMANTAN TIMUR	SPAE	SUNGAI PAHU ESTATE	2,803	2024	2025	
18.5	PT RIMBARAYA TAMAJAYA	KALIMANTAN TIMUR	SPAA	SUNGAI PAHU PLASMA	568	2024	2026	
SUPPLY BASE OF CERTIFIED MILLS								
1	PT CAHAYA NUSA GEMILANG	KALIMANTAN BARAT	KNNE	KENANGA ESTATE	2,618	2024	2026	RaCP in progress
2	PT KENCANA GRAHA PERMAI	KALIMANTAN BARAT	DLME	DELIMA ESTATE	1,857	2024	2024	RaCP in progress
3	PT SATYA KISMA USAHA	JAMBI	BGDE	BATANG GADING ESTATE	1,917	2023	2025	HGU in progress, RaCP in progress
4	PT FORESTA LESTARI DWIKARYA (PLASMA)	BANGKA BELITUNG	TRSA	TANJUNG RUSA KKPA	497	2024	2026	RaCP in progress

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5	PT DJUANDA SAWIT LESTARI (PLASMA)	SUMATERA SELATAN	PNDA	PENDAWA KKPA	1,796	2024	2026	RaCP in progress
6	PT CAHAYA NUSA GEMILANG (PLASMA)	KALIMANTAN BARAT	KNCA	KENCANA KEMITRAAN	1,108	2024	2026	HGU Plasma in progress, RaCP in progress
7	PT CAHAYA NUSA GEMILANG (PLASMA)	KALIMANTAN BARAT	KNNA	KENANGA KEMITRAAN	439	2024	2026	HGU Plasma in progress, RaCP in progress
8	PT SATYA KISMA USAHA	KALIMANTAN TENGAH	MSAE	MEDANG SARI ESTATE	2,436	2025	2027	HGU & RaCP in progress
9	PT SATYA KISMA USAHA (PLASMA)	JAMBI	KILA	KILIS KKPA	939	2024	2026	HGU & RaCP in progress
10	PT PALMINDO BILITON BERJAYA	BANGKA BELITUNG	TSWE	TANJUNG SAWIT ESTATE	2,634	2024	2026	HCV/HCS Study in progress
11	PT PALMINDO BILITON BERJAYA (PLASMA)	BANGKA BELITUNG	TSWA	TANJUNG SAWIT PLASMA	676	2024	2026	HCV/HCS Study in progress
12	PT RAMAJAYA PRAMUKTI (PLASMA)	RIAU	RRMA	RAMARAMA KKPA	760	2024	2026	Land title (SHM) in progress
13	PT SAWITAKARYA MANUNGGUL (PLASMA)	KALIMANTAN SELATAN	SKPA	SUNGAI KUPANG KKPA	3,859	2024	2025	Land title (SHM) in progress
14	PT TAPIAN NADENGGAN (PLASMA)	KALIMANTAN TIMUR	JLYA	JAK LUAY KKPA	2,980	2024	2026	RaCP in progress
15	PT TAPIAN NADENGGAN (PLASMA)	KALIMANTAN TIMUR	BSRA	BUKIT SUBUR KKPA	712	2024	2026	RaCP in progress
16	PT MEGANUSA INTI SAWIT (PLASMA)	RIAU	KSJA	MANDIAN JAYA PLASMA	405	2022	2022	Certified in 2022
17	PT BUANA WIRALESTARI MAS (PLASMA)	RIAU	BRDA	BERKAT RIDHO KKPA	740	2023	2025	Land title (SHM) in progress
18	PT IVO MAS TUNGGAL (PLASMA)	RIAU	SKJA	KANDIS SEJAHTERA KKPA	418	2023	2025	Land title (SHM) in progress
19	PT IVO MAS TUNGGAL (PLASMA)	RIAU	KSBA	SWADAYA MAS BERSAMA KKPA	451	2023	2025	Land title (SHM) in progress
20	PT RAMAJAYA PRAMUKTI (PLASMA)	RIAU	PRSA	PRODUSEN RAMA SAWIT KKPA	175	2023	2025	Land title (SHM) in progress
21	PT AGROLESTARI SUBUR SEJAHTERA	BANGKA BELITUNG	BP AE	BUKIT PERMAI ESTATE	3,151	2024	2026	HCV/HCS Study in progress
22	PT AGROLESTARI HIJAU SENTOSA	BANGKA BELITUNG	BLSE	BUKIT LESTARI ESTATE	664	2024	2026	HCV/HCS Study in progress
23	PT MITRA NUSA PERMATA	KALIMANTAN SELATAN	SMGE	SUNGAI MANUNGGUL ESTATE	1,175	2024	2027	HGU & RaCP in progress
24	PT KHARISMA RIAU SENTOSA PRIMA	RIAU	KHRE	KHARISMA ESTATE	345	2024	2026	HGU & RaCP in progress
25	PT KHARISMA RIAU SENTOSA PRIMA (PLASMA)	RIAU	KHRA	KHARISMA PLASMA	381	2024	2026	Land title (SHM) in progress

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26	PT KRESNA DUTA AGROINDO (PLASMA)	JAMBI	TSRA	TIGA SERUMPUN KKPA	2,788	2024	2026	Land title (SHM) in progress
27	PT SATYA KISMA USAHA (PLASMA)	JAMBI	BGDA	BATANG GADING KKPA	1,494	2024	2025	Land title (SHM) in progress

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 one (1) minor nonconformity raised. The PT Tapian Nadenggan – Hanau Palm Oil Mill Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	2548103-202409-N1	Issued Date	13 September 2024
Due Date	Until next assessment	Closure Date	-
Indicator & Category (Critical / Minor)	2.3.2 (Minor)		
Statement of Nonconformity:	Verification of the minimum information that must be provided by FFB suppliers has not been carried out effectively.		
Requirement Reference:	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.		
Objective Evidence:	<p>PT Tapian Nadenggan – Hanau POM has received FFB from collectors/agents (RSPO noncertified) since February 2024. Based on the results of document verification and interviews with the FFB purchasing department team and supplier samples, the verification process for the minimum information that must be available is as follows:</p> <ul style="list-style-type: none"> Geolocation information has been obtained for suppliers, namely PT Satya Kisma Usaha - Medangsari Estate (MSAE), PT Primasentosa Pratama Putra - Lestari Unggul Jaya (LUJE), PT Indotruba Timur - ITRX and CV Mandiri Bintang Utama - MBUX. Meanwhile, geolocation data is not yet available on behalf of PT Borneo Anugrah Surya Sejahtera - PBAX, PT Citra Sarana Grup - CSGX, CV Citra Sukses Kami Jaya - CCSX and CV Artha Putra Sejahtera - APSX. A recapitulation of land ownership documents on behalf of PT Borneo Anugrah Surya Sejahtera - PBAX and CV Mandiri Bintang Utama - MBUX is available. Meanwhile, PT Citra Sarana Group – CSGX, CV Citra Sukses Kami Jaya – CCSX and CV Artha Putra Sejahtera – APSX are not yet available. 		
Corrections:	<ol style="list-style-type: none"> Conducting awareness training to the FFB Purchasing Staff related to the Traceability to Plantation (TTP). Collecting geolocation data of all FFB suppliers. Collecting land ownership (land title/business permit) data of all FFB suppliers. Coordinate with the FFB Purchasing Department – Jakarta Office to conduct socialization to new suppliers regarding geolocation data and recapitulation of land ownership documents before sending the FFB to Hanau Mill. 		
Root Cause Analysis:	<ol style="list-style-type: none"> Lack of awareness related to the geolocation data collection including land title/permit tracing. 		

	2. Some of FFB supplier does not have sufficient information related to the geolocation and land title/permit for entire smallholders under. Unit of certification need to dig more information on that.
Corrective Actions:	<ol style="list-style-type: none"> 1. Unit of certification shall only receive FFB from the clear area based on geolocation and land ownership (land title/business permit). 2. Unit of certification shall collect geolocation and land ownership (land title/business permit) data continuously in collaborated between Mill and FFB Purchasing Department. 3. Conduct periodic evaluations, conduct socialization to FFB suppliers to ensure they send FFB that is legal by geolocation and has clear land ownership documents. Mill only accepts FFB that has a clear source and can trace the legality of the land.
Assessment Conclusion:	Effectivity of this CAP will verify further during the next assessment (ASA-2.3)

Opportunity for Improvements	
OFI #	Description
OFI 1	-

Positive Findings	
PF #	Description
PF 1	-

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	-	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:	-		

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

Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1	-

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
Recertification 2				
2227952-202207-M1	Critical	7.12.8	22/07/2022	19/11/2022 (closed)
ASA-2.1				
NIL	NIL	NIL	NIL	NIL
ASA-2.2				
2548103-202409-N1	Minor	2.3.2	13/09/2024	Open

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss PT Tapisan Nadenggan – Hanau Palm Oil Mill 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)
Government Department	Food Security and Agriculture Department – Seruyan District	Phone Interview
Government Department	Labour Department of Seruyan District	Phone Interview
Government Department	Environmental Department of Seruyan District	Phone Interview
Government Department	National Land Department of Seruyan District	Phone Interview
Internal	Serikat Pekerja Perkebunan PT. Tapisan Nadenggan <ul style="list-style-type: none"> <i>Serikat Pekerja Mandiri PKS Hanau, KCP Hanau dan Biogas Hanau</i> <i>Serikat Pekerja Mandiri Hanau</i> <i>Serikat Pekerja Tasik Mas</i> <i>Serikat Pekerja Tanjung Paring</i> <i>Serikat Pekerja Perkebunan Langadang Estate</i> 	Face to Face Interview
Internal	Gender Committee <ul style="list-style-type: none"> Gender Committee of Hanau Mill Gender Committee of Hanau Estate Gender Committee of Tasik Mas Estate Gender Committee of Langadang Estate Gender Committee of Tanjung Paring Estate 	Face to Face Interview
Internal	Worker Cooperation	Face to Face Interview

	<ul style="list-style-type: none"> • <i>Koperasi Serba Usaha Tanjung Paring Mandiri.</i> • <i>Koperasi Hanau Maju Bersama.</i> • <i>Koperasi Hanau Mill Sejahtera.</i> • <i>Koperasi Tasik Mas Mandiri</i> • <i>Koperasi Langadang Karya Mandiri</i> 	
Community Leader	Demang Adat Kecamatan Hanau dan Danau Seluluk	Focus Group Discussion
Community Leader	Village Head Pembuang Hulu II	Focus Group Discussion
Community Leader	Village Secretary Panimba Raya	Focus Group Discussion
Community Leader	Village Representative Kalang	Focus Group Discussion
Community Leader	Village Head of Tanjung Rangas	Phone interview
Contractor	FFB Transporter from Hanau Estate, Tasik Mas Estate, Langadang Estate and Tanjung Paring Estate	Face to Face Interview
Contractor	PT LION (replanting contractor)	Face to Face Interview
Contractor	PT Hikmat Usaha Bersama (road hardening)	Face to Face Interview
FFB supplier	PT Borneo Anugrah Surya Sejahtera – PBAX	Face to Face Interview
FFB supplier	CV Mandiri Bintang Utama – MBUX	Phone interview

Stakeholders comment

#1	Feedbacks: Labour Department of Seruyan Regency <ul style="list-style-type: none"> • The company has implemented minimum wage provisions and wage scales. • Worker Union (Serikat Pekerja Perkebunan and Serikat Pekerja Mandiri) has been registered with the agency. • Workers with <i>PKWT</i> (contract) status have been reported to the department. • If data and information are needed, the department is given easy access to requests for information. • In the 2023/2024 period, there were no reports of industrial relations disputes or other violations related to employment aspects.
	Audit Team verification and response: No negative issue needs to further observation.
#2	Feedbacks: Dinas Lingkungan Hidup <ul style="list-style-type: none"> • There has been no change in environmental permits. • The implementation of management and monitoring has been in accordance with environmental documents, with environmental testing in accordance with the established quality standards. • Reports that have been submitted to the agency are the hazardous waste management report for Quarter 1 and 2 of 2023, the implementation environment report for Semester 2 of 2023. The company needs to re-ensure that the reporting timeline is in accordance with the period. • Reporting on the implementation of fire prevention and control for the period April - June 2024 has been submitted to the DLH, and there have been no land fires in the company's operational area. • In the 2023/2024 period there were no reports from the community or issues of negative impacts from factory and plantation operational activities.
	Audit Team verification and response:

	Based on document verification, it is known that reporting has been carried out for the period of Quarter 3 of 2023 on October 19, 2023 and Quarter 4 of 2023 on April 16, 2024. Improvements have been made to the reporting procedures for the periods of Quarter 1 and Quarter 2 of 2024. For Quarter 1 of 2024, it was reported on April 16, 2024 and Quarter 2 of 2024 was reported on July 24, 2024.
#3	Feedbacks: Food Security and Agriculture Department of Seruyan Regency <ul style="list-style-type: none"> Plantation Business Assessment of PT Tapian Nadenggan is planned to be carried out no later than the end of 2024. Regarding the plasma issue, the company and the village have made an agreement, where the company will provide compensation funds and also collaborate on a productive partnership pattern in the transportation sector. The company provides assistance for the administration of the productive business activities. The department encourages the company to immediately complete the administrative process and the productive business activity can immediately run. The company are encouraged to increase CSR activities, especially by recalculating and allocating CSR funds so that they are not too small. There were no cases of land fires in the period January – August 2024.
#4	Audit Team verification and response: <p>Based on verification, the management's response regarding the comment submitted by the department is as follows:</p> <ul style="list-style-type: none"> Productive business partnerships in the transportation sector are carried out under the management of a Cooperative formed by the community. The realization of productive businesses is still in process by the cooperative and the company due to the addition of new prospective recipients in the cooperative. If the new prospective recipients in the cooperative is final, the company and the cooperative will create a transportation cooperation and run it according to the agreement. In accordance with the initial agreement, there are no bridging funds, but the company provides compensation funds for 4 stages to the cooperative from 13 December 2023 to 13 September 2024. The CSR implemented by this company is in accordance with current regulations, regarding the addition of its value, it will be reviewed according to the needs of the community.
#5	Feedbacks: Land Agency of Seruyan Regency <ul style="list-style-type: none"> There are no new applications for land rights permits for PT Tapian Nadenggan (unit Hanau). Reporting on land use and utilization has not been reported routinely. Information for the 2023 period has not been received by the office. The land use and utilization report must be reported per land plot and accompanied by spatial data. The location of the plantation is included in the Seruyan Tengah District and Batu Ampar District. In 2013 there was an area of 25 Ha that was indicated as abandoned land. And in 2024 by the Ministry of ATR BPN, the status became <i>Cadangan Umum Negara</i> under the Land Bank Agency. In May/June 2024, dissemination was carried out by the Land Bank Agency, but until now the BPN of Seruyan Regency has not known the follow-up regarding this matter. Audit Team verification and response: <p>Based on verification and interviews with management representatives, it was stated that the company has routinely reported reports on land use and utilization in accordance with the regulation of the Minister of ATR-BPN No. 7 of 2017 Article 4 Paragraph 1 Letter g, concerning reports on the use and utilization of Land Use Rights which are valid once a year. The last report made by the company regarding land use and utilization was letter no. 03/PT TN/D&L-SMPO/IV/2024 concerning the Report on the Use of Land Use Rights (HGU) Areas to the Head of the Land Office (ATR-BPN) dated April 30, 2024. The letter was received by the Land Office on May 22, 2024.</p>
#6	Feedbacks:

	<p>Village representatives from Pembuang Hulu II, Kalang, Panimba Raya, Tanjung Rangas and Dayak Customary Leader</p> <ul style="list-style-type: none"> Unit of certification supported communities through the CSR program. Even though sometimes the communities need extra donation/support for their local agenda. There was a regular information related to job opportunity shared with village head. Some villagers working in company and some other engaged as FFB/CPO/PK transporter. There was a demonstration by surrounding communities in November 2022, but it has been resolved during that time. Whole community leaders hope unit of certification having a strong responsibility and commitment to stick with the agreement to avoid social issues. <p>Audit Team verification and response:</p> <p>No negative issue needs to further observation</p>
#7	<p>Feedbacks: Contractor, detail: Transporter CPO & FFB and FFB Supplier</p> <ul style="list-style-type: none"> The contractor has been working with the company for a long time in the field of product transportation. Work contract based on Agreement (SPK – Surat Perjanjian Kerja). The review based on 3 months bases. Several requirements that are required and checked by companies include OHS and BPJS. Communication between the village and the company has no problems and the company always responds to requests from the village. <p>Audit Team verification and response:</p> <p>No negative issue needs to further observation</p>
#8	<p>Feedbacks: FFB Supplier CV Mandiri Bintang Utama – MBUX</p> <ul style="list-style-type: none"> Engaged with mill as FFB supplier since January 2024. Pricing mechanism depend on the mill. There is no obligation to supply FFB to mill. Payment in timely manner. <p>Audit Team verification and response:</p> <p>No negative issue needs to further observation</p>
#9	<p>Feedbacks: PT LION (Lingkar Orbit Nusantara), Contractor Replanting</p> <ul style="list-style-type: none"> PT LION operates under a mutually agreed contract. So far, all payments from PT TN have been made smoothly and on time. There are no workers under the age of 18 employed by PT LION; all workers are experienced operators. All PT LION employees are enrolled in the BPJS Employment Insurance program. No complaints have been reported regarding either payment or operational issues. <p>Audit Team verification and response:</p> <p>Audit team accepted the feedback and no further response.</p>
#10	<p>Feedbacks: PT HUB (Hikmat Usaha Bersama), Contractor Road Maintenance</p> <ul style="list-style-type: none"> PT HUB's work contract involves material transportation for road hardening based on cubic volume. PT HUB operates 70 dump trucks and 2 excavators, with operators sourced from the local community. There are no workers under the age of 18 employed by PT HUB. PT HUB manages its own quarry and holds a "Galian C" permit. All PT HUB employees are enrolled in the BPJS Employment Insurance program. There are no major payment issues; slight delays of a few days are still acceptable.

	<p>Audit Team verification and response:</p> <p>Audit team accepted the feedback and no further response.</p>
#11	<p>Feedbacks: Gender Committee Hanau Mill, Hanau Estate, Tanjung Paring Estate, Tasik Mas Estate, and Langadang Estate</p> <ul style="list-style-type: none"> Gender Committee work program for the 2023/2024 period, policy dissemination is carried out during morning briefings before work, <i>posyandu</i>, and inspections of daycare. There have been no reports of sexual harassment, abuse or violations of reproductive rights in the period September 2023 to August 2024. Leave for pregnant women is 1.5 months before and 1.5 months after giving birth with full wages. The company has given permission to women worker who breastfeed their babies during working hours. Suggestion boxes are available at the estate office, mill office, and security post. It is necessary to re-identify the placement of suggestion boxes so that the reporter can be assured of confidentiality. <p>Audit Team verification and response:</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 in point 9 stated <i>Respecting and protecting the rights of whistleblowers and human rights defenders</i>. There are no negative issues that need further verification.</p>
#12	<p>Feedbacks: Serikat Pekerja Mandiri Hanau Mill, Serikat Pekerja Perkebunan Hanau Estate, Tanjung Paring Estate, Tasik Mas Estate, Langadang Estate</p> <p>On 31 May 2024, a discussion was held on the Collective Labour Agreement which had expired in February 2024.</p> <p>The matters proposed by the worker union related to the discussion of the new agreement, for example:</p> <ul style="list-style-type: none"> Adjustment of rice allowances to current prices. Tiered severance pay according to length of service, especially for work periods > 10 years. Maternity leave, proposed to be 1 month before giving birth and 2 months after giving birth. <p>Regarding the matters proposed by the worker union, until now there has been no response from the company management. So currently the new agreement has not been ratified. However, as long as the new agreement has not been agreed upon, the old agreement (period 2022 – 2024) is still declared valid.</p> <p>Audit Team verification and response:</p> <p>The management representative stated that the Company will conduct renegotiations (phase II) with the Workers Union in October 2024 to provide a response to the proposal from the workers union.</p>
#13	<p>Feedbacks: Koperasi Karyawan Hanau Mill, Hanau Estate, Tanjung Paring Estate, Tasik Mas Estate, and Langadang Estate</p> <ul style="list-style-type: none"> All units of the employee cooperative operate in the savings and loans sector. The company facilitates cooperatives for mandatory cooperative savings and payment of member loan installments through payroll salaries. The Annual Members Meeting will be held in December 2023 and January 2024. The remaining business results will be distributed to members according to the agreement at the Annual Member Meeting. <p>Audit Team verification and response:</p>

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There are no negative issues that need further verification.
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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
N/A	N/A	N/A	N/A	N/A	N/A

Assessor Notes:

Estate supply bases currently under replanting. Considered no more previous landowners.

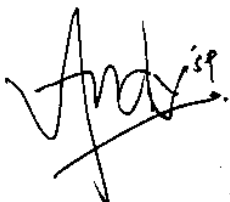

Previous land owner / user comment

	Feedbacks: NIL
	Audit Team verification and response: NIL

3.5 Impartiality and conflict of interest

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

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The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that PT Tapian Nadenggan – Hanau Palm Oil 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 PT Tapian Nadenggan – Hanau Palm Oil is remain certified.	
Report prepared by	Acceptance of Assessment Conclusion
Name: Andi Pratama Pasaribu	Name: Yahya Mustakim
Company Name: BSI Services Malaysia Sdn. Bhd.	Company Name: PT Tapian Nadenggan
Title: Team Leader	Title: Sustainability Department Head
Signature: 	Signature: (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.) 
Date: 01/10/2024	Date: 01/10/2024

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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 -	The unit of certification company shown list of documents that is publicly available, specified in the " <i>Daftar Informasi untuk Stakeholder</i> " (F/SMART/UMUM /SADV/004/003) updated on 4 June 2024. Type information consisted of List of employee and basic salary list, Data on <i>Nomor Pokok Wajib Pajak</i> (NPWP) and <i>Pajak Bumi dan Bangunan</i> (PBB), Payment of local taxes/levies, Environmental Documents, Deed of Incorporation and its Amendments, area and production data, and fertilization application data, Document of land rights/cultivation rights, HCV Report, SIA Report, CSR Report, OHS Program, Continuous Improvement Plan, RSPO Audit Report, Human Rights Policy, Details of complaints and grievances, Negotiation Procedure, <i>HGU</i> and <i>HGB</i> , <i>Izin Usaha Perkebunan</i> . Based on interview with related agencies in Seruyan Regency, Village Head, Contractors, and other stakeholders, it was noted that the company is open for publicly available information.	Complied
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	The company has consistently communicated with stakeholders by submitting mandatory reports on a regular basis, in accordance with the required reporting schedules. Below are examples of the mandatory reports that have been provided to stakeholders:	Complied

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		<ul style="list-style-type: none"> • HGU utilization report of PT Tapan Nadenggan for the period of 2023 has been sent to Land Agency of Seruyan Regency on 30 April 2024, based on letter No. 03/PT TN/D&L-SMPO/IV/2024. • <i>Laporan Perkembangan Usaha Perkebunan Kelapa Sawit</i> of PT Tapan Nadenggan, for period 1st Quarter of 2024 has been sent to Dinas Ketahanan Pangan dan Pertanian of Seruyan Regency in June 2024. • <i>Wajib Lapo Ketenagakerjaan di Perusahaan</i> (Reporting Number 74271.20240517.0001) for PT Tapan Nadenggan – Hanau Mill, dated report 17 May 2024. • <i>Wajib Lapo Ketenagakerjaan di Perusahaan</i> (Reporting Number 74271.20240703.0001) for PT Tapan Nadenggan – Hanau, Tasik Mas, Tanjung Paring and Langadang Estate, dated report 3 July 2024. • CSR Report period of 1st Semester 2024 has been sent to Government of Seruyan Regency, based on letter No. 16/PT TN-KT1/VIII/2024, dated 31 August 2024. • <i>Report of Monitoring HCV period 2023 has been sent to BKSDA Pangkalan Bun</i> and Environmental Agency of Seruyan regency, dated 22 August 2024. • P2K3 report for period April – June 2024 has been sent to Manpower Agency of Kalimantan Tengah Province on 18 July 2024 (Letter Number 063/TMSE-EXT/VII/2024). • Report on the Results of Domestic Wastewater Management and Monitoring for the Second Quarter of 2024 (April – June), and Report on Wastewater Utilization to Land (Land Application); TTE No. 17240552203-3319 dated 18 August 2024. • Hazardous and Toxic Waste Storage Activity Report for Quarter-II of 2024 (April – June), based on Letter No. 034/EHSD-KT1/VII/2024, dated 24 July 2024; TTE No. 1723177934-3319, dated 9 August 2024. 	
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		<ul style="list-style-type: none"> Job vacancy information for the surrounding village community (Tanjung Paring Village, Panimba Raya Village, Tanjung Hara Village), dated 22 August 2024. <p>An interview with relevant agencies in Seruyan Regency revealed that the company has provided the necessary information in a timely manner. The company has documented the types of information that can be shared with these agencies, ensuring proper and transparent communication. According to the agency, the relationship and communication with the company have been running smoothly. The document detailing this information is available in Bahasa Indonesia.</p>	
1.1.3	(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -	<p>The company presented the <i>SOP Komunikasi dan Konsultasi</i> (SOP/SMART/UMUM/SADV/I/004, dated 2 January 2014), which outlines the person-in-charge for managing information, the types of publicly accessible documents, the process for handling information requests, and the response time frame. The SOP specifies that requests for information must be addressed within a maximum of 30 days, or 4 weeks, from the date the request is received.</p> <p>Recording information requests can be seen in <i>Buku Catatan Perintaan dan Tanggapan Informasi</i>. From the Logbook review, there was no request for data/information from the stakeholders, therefore there was no response. However, the company regularly submitted the mandatory report to the related agency such as in aspect of plantation and land legality (HGU utilization report, plantation progress report), environmental (environmental license document implementation report, waste management report), OHS (employment report, OHS management report). Sample of report/information submitted are as follow:</p> <ul style="list-style-type: none"> 037/TPRE/P2K3/Disnaker/VII/2024 dated 10 July 2024; Laporan Pemeriksaan Kesehatan Karyawan. Reported to Manpower Agency of Kalimantan Tengah Province. 	Complied

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		<ul style="list-style-type: none"> • 038/EM-EXT/TPRE/VII/2024 dated 10 July 2024; Laporan Kegiatan LKS Bipartit Semester I Tahun 2024. Reported to Manpower Agency of Kalimantan Tengah Province. • 039/EM-EXT/TPRE/VII/2024 dated 10 July 2024; Laporan Penanggulangan kebakaran di tempat Kerja. Reported to Environmental Agency of Kalimantan Tengah Province. <p><i>Buku Komunikasi dan Konsultasi</i> recorded communication by the stakeholder and response by the management. For example in 2024, recorded 9 incoming communication by the stakeholder to Tanjung Paring Estate, such as:</p> <ul style="list-style-type: none"> • 25 July 2024: request for aid for sport equipment procurement by Tanjung Rangas II Village. Responded on 31 August 2024. • 17 July 2024: request for aid for Independence Day celebration by Batu Ampar District. Responded on 5 August 2024. • 26 May 2024: request for aid for Batu Ampar Cup Tournament by Sandul Village. Responded on 22 August 2024. <p>Available logbook of complaint 2024, noted that for period January to July 2024 there is no complaint obtained.</p> <p>Based on document review and interview with management, noted that Records of requests for information and responses are maintained.</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>During this ASA 2_2, the company presented <i>SOP Komunikasi dan Konsultasi</i> (SOP/SMART/UMUM/SADV/I/004, dated 2 January 2014), which outlines the process for communication and consultation with stakeholders. These interactions are carried out either by gathering community leaders, village heads, and local residents, or by visiting village offices to meet with village heads, officials, and the community. Responses to consultation and communication follow this procedure, with a maximum response time of 30 days (or 4 weeks). The procedures</p>	Complied

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		<p>and lists of publicly accessible documents are available in Indonesian and are easily understood.</p> <p>Publicly accessible documents can be provided to stakeholders based on relevance, following a written request to the organization. The dissemination of information is accompanied by relevant social procedures, such as the Information Request and Response Procedure, Environmental Complaint Handling, Land Conflict Resolution Procedure, and Social Communication Procedure.</p> <p>Based on interviews with workers, contractors, and government agencies, stakeholders are aware of the types of information available and the procedures for accessing them, thanks to regular communication from the Public Relations Staff during both formal and informal meetings. All stakeholders are familiar with how to request information and how to communicate with the organization. Additionally, even without formal requests, the company routinely sends mandatory reports to the government agencies.</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>During this ASA 2_2, the unit of certification has shown lists of contact and detailed stakeholder information, arranged by category (government agencies, village, religious leaders/village community and business partners). List of stakeholders is well maintained and updated annually or if there any change by SPO Officer. The last update of Stakeholder List was dated 28 April 2024, consist of:</p> <ul style="list-style-type: none"> • Government Agency of Kalimantan Tengah Province • Government Agency of Seruyan Regency, including District level (Kecamatan) • Village government • Community and religious leader • NGO 	Complied

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		<ul style="list-style-type: none"> Contractors (hazardous waste transporter, testing laboratory, training provider, transporter of FFB/CPO/PK/PKO, FFB Supplier, replanting, road maintenance). <p>All contact is updated with the name of contact person, phone number and address.</p>	
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's Code of Conduct policy, established by the chairman on 22 January 2016, is guided by its vision "To become the best integrated global agribusiness and consumer products company and to be the partner of choice." The mission emphasizes efficiently providing high-quality, sustainable agribusiness and consumer products, solutions, and services, with the aim of creating added value for stakeholders.</p> <p>Under this policy, the company is committed to maintaining customer trust by ensuring that all products and services are safe and of high quality. The company also upholds strict anti-bribery and anti-corruption standards, adhering to legal requirements regarding the prevention of bribery, corruption, and money laundering practices.</p> <p>Additionally, the Code of Conduct is integrated with the Sinarmas Agribusiness and Food Business on Human Rights Policy, ratified on 12 December 2019 by the Head of Policy and Compliance Division. This policy reaffirms the company's commitment to addressing human rights violations transparently and lawfully, with a focus on preventing forced labour and human trafficking. The company is also dedicated to taking corrective measures and addressing any negative human rights impacts that may arise. The Human Right Policy covers:</p> <ul style="list-style-type: none"> Respect workers' rights and dignity in accordance with legal provisions, provide fair treatment without discrimination and build harmonious industrial relations. Respect workers' rights in terms of freedom of opinion, collective bargaining, and forming and joining trade/labor unions. 	Complied

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		<ul style="list-style-type: none"> • Prevent the practice of forced labor and do not use workers resulting from human trafficking. • Make sure not to employ children in all lines of operations. • Ensuring the safety of the work environment and company operations. • Recognizing equal rights and participation of women around the operating unit. • Create safe and healthy working conditions and provide environmental protection. • Respect the rights of local and customary communities according to the applicable laws and regulations where the company operates. • Respect and protect the rights of whistleblowers and human rights defenders. • Comply with legal provisions regarding the prevention of bribery and corruption. • Take steps to resolve and restore negative impacts in accordance with applicable laws and regulations where the company operates in the event of a human rights violation. <p>The policy has been disseminated to all level of workers and contractors. Sample of dissemination records, such as:</p> <ul style="list-style-type: none"> - On 23 January 2024, to community representative of Sandul Village, attended by 4 participants; - On 24 January 2024, to community representative of Tanjung Rangs II Village, attended by 10 participants; - On 27 February 2024, to workers of Tanjung Paring Estate – Division 1, 2 and 3, attended by 201 participants; - On 28 February 2024, to workers of Tanjung Paring Estate Division 4, attended by 80 participants; - On 29 February 2024, to workers of Tanjung Paring Estate Division 5 and 6, attended by 161 participants; 	
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		<ul style="list-style-type: none"> - On 26 March 2024, to workers of Hanau Estate Division 4; - On 1 April 2024, to workers of Hanau Estate Division 5; - On 8 February 2024, to contractors, attended by 11 participants. <p>Interviews with employees from both the estates and mills, as well as contractor representative, confirmed that this policy is well understood and has been fully implemented across all business operations and transactions, including recruitment and contract processes.</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>A comprehensive system for monitoring compliance with and implementation of ethical business policies is conducted through the Operational Internal Audit (OIA). The company has also demonstrated the mechanisms in place to enforce its policies, as outlined in agreements, which require all parties to adhere to regulations such as prohibiting child labour, corruption, fraud, and forced labour.</p> <p>Below is the latest record of monitoring compliance of the policy and overall ethical business policy:</p> <ul style="list-style-type: none"> • Hanau Mill: Operation Internal Audit (OIA) report No. 06/VI-HNAM/06/24 dated 07 – 18 March 2024. • Hanau Estate: Operation Internal Audit (OIA) report No. 07/VI-HNAE/06/24 dated 5 – 14 March 2024. • Tasik Mas Estate: Operation Internal Audit (OIA) report No. 08/VI-TMSE/06/24 dated 27 February – 7 March 2024. • Tanjung Paring Estate: Operation Internal Audit (OIA) report No. 13/VI-TPRE/08/24 dated 22 – 29 April 2024. • Langadang Estate: Operation Internal Audit (OIA) report No. 12/VI-LNGE/08/24 dated 22 – 29 April 2024. • PT Tapan Nadenggan: RSPO and ISPO Internal audit, dated 29 April – 3 May 2024. 	Complied

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		<p>Available "<i>Form Evaluasi dan Rekomendasi Kontraktor</i>" as tools to evaluate contractor's compliance against the code of conduct. Only contractor complied are recommended for contract extension.</p> <p>Interviews with workers at both the mill and estate confirmed that they were directly employed by the company without the involvement of any agents or labour suppliers, and no recruitment fees were charged.</p> <p>Additionally, interviews with the labour union, contractors, and FFB suppliers revealed no indications of violations of the company's business code of ethics.</p>	
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>During this ASA 2_2, the unit of certification presented list of regulations for compliance with the law in each estate and mill which consists of regulations on a regional, national, and international scale in which the list of regulations contains aspects related to company operations such as:</p> <ul style="list-style-type: none"> - Occupational Safety and Health Aspect - Plantation Aspect - Employment Aspect - Environmental Aspects - Social Aspect <p>The company has also demonstrated the implementation of regulatory compliance in various aspects, here are some examples:</p>	Complied

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		<p>Best Management Practice</p> <ul style="list-style-type: none"> • The pesticide storage area is equipped with the hazardous material symbol, ventilation, a channel to accommodate pesticide spills, eyewash and shower, fire extinguisher, and a first aid kit. • The company does not use fire for pest control. • The company does not use pesticides with active ingredients included in WHO Class 1a and 1b also paraquat for pest control. <p>Legality</p> <ul style="list-style-type: none"> • BPN Decree No. 20/HGU/BPN/99 dated 5 March 1999. HGU Certificate No.14 Pembuang Hulu I, Pembuang Hulu II and Derangga Villages, Hanau District, East Kotawaringin Regency. On behalf of PT. But Nadenggan. Total area 4,890 Ha. The validity period has been extended for 35 years since 2000 based on the Decree of the Head of BPN No.20/HGU/BPN/99 (Hanau Estate). • BPN Decree No. 11/HGU/BPN/2005 on 18 February 2005. HGU Certificate No.11 Kalang, Sandul, Tanjung Rangas Serabi and Tanjung Paring Villages, Central Seruyan and Hanau Districts, Seruyan Regency. On behalf of PT. But Nadenggan. Total area 12,172,111 Ha. Has been extended based on Decree of the Head of BPN No.11/HGU/BPN/2005 for 35 years since 2005 (Tanjung Paring Estate, Tasik Mas Estate and Langadang Estate). • HGU Utilization Report to the Seruyan Regency Land Office on 30 April 2024. <p>Environmental</p> <ul style="list-style-type: none"> • Carry out mandatory reporting on the environment on a quarterly basis (Hazardous Waste) and 6 months for RKL - RPL reports to the relevant agencies. 	
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		<ul style="list-style-type: none"> The company has carried out hazardous waste management in accordance with applicable regulations starting from storage at licensed locations, handing over hazardous waste to licensed carriers. Temporary hazardous waste permit, based on Letter of Approval for Fulfilment of Commitment for Temporary Storage of Hazardous and Toxic Waste (TPS-LB3) No. 503-H.B/04.008/DPMPSTSP/XI/2020, dated 10 November 2020. <p>Worker Welfare</p> <ul style="list-style-type: none"> Employee wages refer to local government wages in 2024 as per Governor of Kalimantan Tengah Province Decree. Have a Collective Labor Agreement that has been registered by the relevant agency. The workers have been registered in the BPJS program. <p>Forest Area Release</p> <p>The company holds a Decree from the Minister of Environment and Forestry of Indonesia (No. SK.486/MENLHK/SETJEN/PLA.2/9/2017), issued on 12 September 2017, regarding the release and delineation of 1,735.91 hectares of production forest in Seruyan Regency, Central Kalimantan, for conversion to oil palm plantations under PT Tapian Nadenggan. This release is based on a prior Decree from the Minister of Forestry (No. SK.529/Menhut-II/2012) dated 25 September 2012, which designated 15,300,000 hectares in Central Kalimantan as forest areas.</p> <p>Because the company had already obtained its HGU (Right to Cultivate) prior to the forest designation, it submitted a request to change the status of the land within its HGU. This request aligns with the provisions</p>	
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		<p>of Regional Regulation No. 5 of 2015, which concerns the Regional Spatial Plan for Central Kalimantan Province 2015-2035.</p> <p>For several areas that are still included in the HPK (Forest Conversion Area) area, the company has proposed changing the status of the area on 18 May 2022, to the Director General of Forestry Planning and Environmental Management, Ministry of Environment and Forestry of the Republic of Indonesia. The proposed area is an area in Seruyan Regency (included in the HGU certificate) covering an area of approximately 317.64 ha. This document is accompanied by a receipt for the application for the governor's recommendation regarding approval for the release of forest areas in accordance with the spatial plan dated 11 January 2022.</p> <p>In relation to this application, a Preparatory Meeting of the Integrated Team Research has been held by the Ministry of Environment and Forestry in the Framework of the Application for Approval of the Release of Production Forest Areas for Oil Palm Plantation Business Activities that have been Developed in Forest Areas in the Provinces of Riau, Jambi, Bangka Belitung Islands, South Sumatra, North Sumatra, West Kalimantan, Central Kalimantan, East Kalimantan, North Kalimantan, and South Kalimantan, based on letter No. UN.14/PKTL/PPKH/PLA.4.2/B/01/2021, dated 29 January 2024. However, until now the results of the meeting have not been disseminated by the relevant parties.</p> <p>Tax</p> <p>Company shows evidence related to tax obligation, such as:</p> <ul style="list-style-type: none">- Land and Building Tax Bill with Land Tax objects covering an area of 170,621,100 m² and buildings covering an area of 168,286.48 m² for the 2023 period on 13 April 2023, and was paid on 9 August 2023, via bank transfer.- Evidence of Tax ID (NPWP) No. 01.213.180.1-092.000.	
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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>In order to comply with legality, the company shows "<i>Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya</i>". Evaluation of legal compliance conducted by SPO team per aspect as follow:</p> <ul style="list-style-type: none"> • High Conservation Value aspect updated in September 2024. • OHS aspect updated in August 2024. • Labour aspect updated in September 2024. • Environment aspect updated in September 2024. • License aspect updated on 30 April 2024. • Social aspect updated on 31 January 2024. <p>The update of the document was carried out referring to the "SOP for Compliance with Regulations and Other Requirements" (SOP/SMART/UMUM/SADV/I/002) dated 1 July 2014. Objective of the is to identify, determine, obtain and evaluate the fulfilment/compliance with the legal documents/regulations/requirements related to the principles and criteria of sustainable palm oil production; and maintain and update the legal documents/regulations/requirements related to the principles and criteria of sustainable palm oil production. Procedure explains that evaluation carried out at least once a year.</p> <p>In the list, the company has also included the latest regulations, for example:</p> <ul style="list-style-type: none"> - <i>Undang-undang RI No.32 Tahun 2024 tentang Perubahan atas UU No.5 Tahun 1990 tentang Konservasi Sumber Daya Alam Hayati dan Ekosistemnya</i>, dated 7 August 2024. - <i>Peraturan Menteri Ketenagakerjaan RI No.11 Tahun 2023 tentang Keselamatan dan Kesehatan Kerja di Ruang Terbatas</i>, dated 21 November 2023. 	Complied
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		<ul style="list-style-type: none"> - <i>Undang-undang No.6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-undang No.2 Tahun 2022 tentang Cipta Kerja menjadi Undang-undang</i>, dated 31 March 2023. - <i>Peraturan Presiden No.57 Tahun 2023 tentang Wajib Laporan Lowongan Pekerjaan</i>, dated 25 September 2023. - <i>Undang-undang RI No.4 Tahun 2024 tentang Kesejahteraan Ibu dan Anak pada 1000 hari Pertama Kehidupan</i>, dated 2 July 2024. <p>Additionally, the company ensures that its contractors and third parties are aware of and comply with the Sinarmas Agribusiness and Food Business and Human Rights Policy, as documented in Form No. F/SMART/GENERAL/SADV/006/001 (<i>Form Evaluasi dan Rekomendasi Kontraktor</i>). This form is used to evaluate contractors, assessing their adherence to various company requirements, including legal compliance, company procedures, and environmental standards.</p>	
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>The procedure for monitoring and maintaining legal boundary stakes is outlined in document No. SOP/SMART/CERS-EHSD/SADV/I/004, dated 1 July 2014. This procedure specifies that maintenance is performed by the foreman under the supervision of the Assistant Manager (SPO Officer). Boundary monitoring for the HGU is conducted every three months. The company has provided evidence of HGU pegs monitoring for each unit in the document titled "<i>Monitoring Pemeliharaan Patok HGU Tahun 2024</i>", which details both the maintenance plan and the actions carried out by the SPO Officer. The most recent update was completed on 2 September 2024.</p> <p>Sample of boundary pegs visited during ASA 2_2 is as follow:</p> <ul style="list-style-type: none"> • Boundary peg TMSE No. 081; GPS 2° 22' 12.65" S and 112° 4' 40.03" E; bordering with PT ITR. • Boundary peg TMSE No. 082; GPS 2° 21' 39.57" S and 112° 4' 35.15" E; bordering with PT ITR. 	Complied

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		<ul style="list-style-type: none"> Boundary peg TMSE No. 083; GPS 2° 23.38" S and 112° 4' 35.09" E; bordering with PT ITR. Boundary peg TMSE No. 084; GPS 2° 21' 18.64" S and 112° 4' 35.13" E; bordering with PT ITR. Boundary peg LNGE No. 133; GPS 2° 12' 54.38" S and 112° 5' 40.33" E; bordering with PT CKS. Boundary peg LNGE No. 134; GPS 2° 12' 51.01" S and 112° 6' 0.89" E; bordering with PT CKS. Boundary peg LNGE No. 135; GPS 2° 12' 55.09" S and 112° 6' 21.18" E; bordering with PT CKS. Boundary peg LNGE No. 136; GPS 2° 13' 1.64" S and 112° 6' 33.72" E; bordering with PT CKS. <p>Based on field observation, all boundary pegs are visible, clear and well maintained. Additionally, it is concluded that all HGU stakes are in place according to the coordinates and there is no indication of land use outside the HGU.</p>	
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 -	During this ASA 2_2, audit team verified the list of contracted parties for the period of 2024. List of contractors are available for all unit Estate and Mill, for examples FFB contractor in the name of Warjono, Mistarah, Suhardi and Sunarko for Hanau Estate and Matio Melsyi, Halimatussa'diah, Lily Suryanti and Siti Marhaya for Tasik Mas Estate.	Complied
2.2.2	All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party. - Minor compliance -	Available document of contract that contain specific clause on meeting relevant legal requirements, for example: <ul style="list-style-type: none"> <i>Surat Perjanjian Kerja</i> No. 013/HNAE/6/24/ATBS between PT Tapan Nadenggan with Warjono (FFB Transport) date 26 June 2024, valid until 25 September 2024. 	Complied

		<ul style="list-style-type: none"> • <i>Surat Perjanjian Kerja</i> No. 014/HNAE/6/24/ATBS between PT Tapian Nadenggan with Mistarah (FFB Transport) date 26 June 2024, valid until 25 September 2024. • <i>Surat Perjanjian Kerja</i> No. 004/PSM6/HNAE/TNDL/JKTO/LP/II/2024 between PT Tapian Nadenggan with PT Lingkar orbit Nusantara (Replanting – chipping, planting hole, drainage) date 27 February 2024 valid until 31 August 2024 and can be extend if both parties agreed. • <i>Surat Perjanjian Kerja</i> No. 002/PSM6/HNAE/TNDL/JKTO/PJ/IV/2024 between PT Tapian Nadenggan with PT Hikmat Usaha Bersama (Road hardening) dated 3 April 2024 valid until 31 December 2024 and can be extend if both parties agreed. • <i>Surat Perjanjian Kerja</i> No. EST/TMSE/LKL/06/2024/023-A.TBS between PT Tapian Nadenggan with H. Padlansyah (FFB Transport) date 15 June 2024, valid until 25 September 2024. <p>Based on the agreement, that in Article 6 (FFB Transport) or Article 5 (Replanting), mentioned about responsibilities and obligations, described that the second party must comply with all applicable laws and regulations, including having a business license, payment of wages, age limits for workers, use of PPE, code of conduct, etc.</p> <p>The company ensures that its contractors and third parties are informed about and comply with the Sinarmas Agribusiness and Food Business and Human Rights Policy, as outlined in Form No. F/SMART/GENERAL/SADV/006/001 (<i>Form Evaluasi dan Rekomendasi Kontraktor</i>). This form is used to evaluate contractors, assessing their compliance with legal requirements, company procedures, and environmental standards. Contractors are only approved to work in the company's operational units if the evaluation results confirm full compliance.</p>	
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		Based on interview with sample of contractor, noted that the contractors have met the relevant legal requirements, such as no child and trafficked labour, wearing PPE during work, implementing human right and business ethics.	
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>From the list of contractors, the company can show the agreement, for example:</p> <ul style="list-style-type: none"> • <i>Surat Perjanjian Kerja</i> No. 013/HNAE/6/24/ATBS between PT Tapian Nadenggan with Warjono (FFB Transport) date 26 June 2024, valid until 25 September 2024. • <i>Surat Perjanjian Kerja</i> No. 014/HNAE/6/24/ATBS between PT Tapian Nadenggan with Mistarah (FFB Transport) date 26 June 2024, valid until 25 September 2024. • <i>Surat Perjanjian Kerja</i> No. 004/PSM6/HNAE/TNDL/JKTO/LP/II/2024 between PT Tapian Nadenggan with PT Lingkar orbit Nusantara (Replanting – chipping, planting hole, drainage) date 27 February 2024 valid until 31 August 2024 and can be extend if both parties agreed. • <i>Surat Perjanjian Kerja</i> No. 002/PSM6/HNAE/TNDL/JKTO/PJ/IV/2024 between PT Tapian Nadenggan with PT Hikmat Usaha Bersama (Road hardening) dated 3 April 2024 valid until 31 December 2024 and can be extend if both parties agreed. • <i>Surat Perjanjian Kerja</i> No. EST/TMSE/LKL/06/2024/023-A.TBS between PT Tapian Nadenggan with H. Padlansyah (FFB Transport) date 15 June 2024, valid until 25 September 2024. <p>Based on the verified agreements, the company outlines legal requirements related to employment, including wages, compliance with legislation, and the obligation to respect human rights. This includes prohibitions on child labour, forced labour, and unethical business practices.</p>	Complied

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		<p>During interviews with contractors, auditors confirmed that the company has communicated the prohibition of child labour, with clear sanctions in place for any violations by contractors.</p> <p>Field verification also revealed that workers comply with Occupational Health and Safety (OHS) regulations, such as wearing personal protective equipment (PPE). Additionally, interviews with workers confirmed that their wages meet or exceed the minimum wage, and they are provided with health insurance.</p>	
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, Palm Oil Mill (POM) requires:</p> <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>Hanau POM received FFB from certified sources as follows:</p> <ul style="list-style-type: none"> • Hanau Estate – own estate (RSPO certified). • Tasik Mas Estate – own estate (RSPO certified). • Tanjung Paring Estate – own estate (RSPO certified). • Langadang Estate – own estate (RSPO certified). <p>Besides that, Hanau POM also received FFB from unit certification that managed under Golden Agri Resources as follows:</p> <ul style="list-style-type: none"> • PT Satya Kisma Usaha - Medangsari Estate (MSAE) Location/Address: Desa Runtu, Kec. Arut Selatan, kab. Kobar, Kalimantan Tengah; Coordinate geolocation 2° 25' 04.75" E, 111° 41' 44.58" S; Ijin Lokasi No. 525/012/Ek, dated 24 June 2013; Agreement of Land Borrowing dated 30 Dec 2020, valid from 1 Jan 2021 until 31 Dec 2025; IUP Nomor: 525/170.1/Ek dated 21/11/2014. • PT Primasentosa Pratama Putra – Lestari Unggul Jaya (LUJE) Location/Address: Sungai Melawen, Kec. Pangkalan Lada, Kab. Kobar, Kalimantan Tengah; Coordinate geolocation 2° 32' 38.91" E, 	Complied

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		<p>111° 43' 46.16" S; Ijin Lokasi No. 550/14/AGRARIA, 15 June 2015; IUP No. 525/013/EK dated 14 June 2016, area coverage 255.64 ha.</p> <ul style="list-style-type: none"> PT Indotruba Timur – ITRX <p>Engaged under FFB Purchasing Agreement No. 001/TBS/TN-ITR/V/2024 dated 31 May 2024. Valid until 31 May 2025. Supplier has signed the supplier declaration on document "Surat Pernyataan" on 09 September 2024.</p> <p>Location/Address: Pembuang hulu II, Kec. Hanau, Kab. Seruyan; Coordinate geolocation 2° 23' 34.85" E, 112° 2' 48.53" S; Location Permit No. 188.45/90/2016 dated 26 Feb 2016; IUP No. 188.45/343/2019 dated 21 August 2019.</p>	
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>During this assessment, Hanau Palm Oil Mill received FFB from plantation company or collection centre/agents. FFB Purchasing Department has showed the agreement and geolocation mapping from each supplier as follows:</p> <ul style="list-style-type: none"> PT Borneo Anugrah Surya Sejahtera – PBAX <p>Location/Address: Jln. Pameran No. 375 RT008 RW002 Pembuang Hulu I Kabupaten Seruyan.</p> <ul style="list-style-type: none"> ✓ Supplier has signed the supplier declaration on document "Surat Pernyataan" on 03 February 2024. PT Citra Sarana Grup – CSGX <p>Location/Address: Jln Jend Sudirman RT18 Kelurahan Sidorejo Kabupaten Kotawaringin Barat.</p> <ul style="list-style-type: none"> ✓ Supplier has signed the supplier declaration on document "Surat Pernyataan" on 18 January 2024. CV Mandiri Bintang Utama – MBUX 	Non-compliance

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		<p>Location/Address: Kelurahan Kumai Hilir RT11 Kec. Kumai Kabupaten Kotawaringin Barat.</p> <ul style="list-style-type: none"> ✓ Supplier has signed the supplier declaration on document "Surat Pernyataan" on 04 January 2024. <ul style="list-style-type: none"> • CV Citra Sukses Kami Jaya – CCSX Location/Address: Jln Bakri Entong Pembuang Hulu 1 Kecamatan Hanau Kabupaten Seruyan. <ul style="list-style-type: none"> ✓ Supplier has signed the supplier declaration on document "Surat Pernyataan" on 18 January 2024. • CV Artha Putra Sejahtera – APSX Location/Address: Jln Jend. Sudirman KM. 105 Pondok SRGT Desa Rungau, Kecamatan Danau Seluluk, Kabupaten Seruyan. <ul style="list-style-type: none"> ✓ Supplier has signed the supplier declaration on document "Surat Pernyataan" on 1 March 2024. <p>PT Tapan Nadenggan – Hanau POM has received FFB from collectors/agents (RSPO noncertified) since February 2024. Mill only received FFB from sister estate (under GAR) and other plantation company in previous assessment which all the geolocation and land title/permit has been clear. Based on the results of document verification and interviews with the FFB purchasing department team and supplier samples, the verification process for the minimum information that must be available is as follows:</p> <ul style="list-style-type: none"> • Geolocation information has been obtained for suppliers, namely PT Satya Kisma Usaha - Medangsari Estate (MSAE), PT Primasentosa Pratama Putra - Lestari Unggul Jaya (LUJE), PT Indotruba Timur - ITRX and CV Mandiri Bintang Utama - MBUX. Meanwhile, geolocation data is not yet available on behalf of PT Borneo Anugrah 	
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		<p>Surya Sejahtera - PBAX, PT Citra Sarana Grup - CSGX, CV Citra Sukses Kami Jaya - CCSX and CV Artha Putra Sejahtera - APSX.</p> <ul style="list-style-type: none"> A recapitulation of land ownership documents on behalf of PT Borneo Anugrah Surya Sejahtera - PBAX and CV Mandiri Bintang Utama - MBUX is available. Meanwhile, PT Citra Sarana Group – CSGX, CV Citra Sukses Kami Jaya – CCSX and CV Artha Putra Sejahtera – APSX are not yet available. <p>Verification of the minimum information that must be provided by TBS suppliers has not been carried out effectively. This is raised as noncompliance.</p>	
Principle 3: Optimise productivity, efficiency, positive impact and resilience Implement plans, procedures and systems for continuous improvement.			
Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.			
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 Tapan Nadenggan has set the long-term management plan in document '5 Year Feasibility Analysis' that covering the items as follows:</p> <ul style="list-style-type: none"> Land area statement (planting years, non-planted areas, i.e. HCV, conservation areas, enclaves) with updated location maps. Maps area completed with title, legend, source, scale and projections/georeferenced. <i>See detail in table 5.</i> Quality of planting materials (PPKS Marihat, Dami Mas, Socfindo, Crop projection = Fresh Fruit Bunches (FFB) yield trends Mill extraction rates = Oil Extraction Rate (OER) trends Cost of Production = cost per ton of Crude Palm Oil (CPO) trends Forecast price Financial indicators – profitability forecast (income vs cost) Projected expansion (area, mill capacity, infrastructure, social amenities) General strategy and allocation for environmental and social 	Complied

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		<p>management</p> <ul style="list-style-type: none">The Management Plan is subjected to an annual review. The management plan is reviewed annually by top management including Regional Controller, Production Controller, Estate Manager and Mill Manager, and revised as appropriate; based on the achievement against the plan and other parameters may change. <p>PT Tapian Nadenggan has had the management plan period 2024 – 2028 as follows:</p> <table><tr><th rowspan="2">General assumption</th><th rowspan="2">Unit</th><th colspan="5">Period</th></tr><tr><th>2024</th><th>2025</th><th>2026</th><th>2027</th><th>2028</th></tr><tr><td>Mill capacity</td><td>Ton/Hr</td><td>80</td><td>80</td><td>80</td><td>80</td><td>80</td></tr><tr><td colspan="7">FFB Projected</td></tr><tr><td>HNAE</td><td>Ton</td><td>43,490</td><td>18,314</td><td>41,770</td><td>69,500</td><td>90,397</td></tr><tr><td>TMSE</td><td>Ton</td><td>101,865</td><td>90,534</td><td>54,720</td><td>27,193</td><td>17,665</td></tr><tr><td>TPRE</td><td>Ton</td><td>95,783</td><td>88,705</td><td>88,705</td><td>82,644</td><td>75,552</td></tr><tr><td>LNGE</td><td>Ton</td><td>50,272</td><td>49,172</td><td>48,478</td><td>47,931</td><td>45,669</td></tr><tr><td>Total</td><td>Ton</td><td>291,509</td><td>246,726</td><td>233,474</td><td>227,268</td><td>229,282</td></tr><tr><td colspan="7">Extraction</td></tr><tr><td>OER</td><td>%</td><td>20.50</td><td>20.50</td><td>20.50</td><td>20.50</td><td>20.50</td></tr><tr><td>KER</td><td>%</td><td>6.25</td><td>6.25</td><td>6.25</td><td>6.25</td><td>6.25</td></tr><tr><td colspan="7">Price</td></tr><tr><td>CPO</td><td>IDR/Kg</td><td>10,664</td><td>10,664</td><td>10,664</td><td>10,664</td><td>10,664</td></tr></table>	General assumption	Unit	Period					2024	2025	2026	2027	2028	Mill capacity	Ton/Hr	80	80	80	80	80	FFB Projected							HNAE	Ton	43,490	18,314	41,770	69,500	90,397	TMSE	Ton	101,865	90,534	54,720	27,193	17,665	TPRE	Ton	95,783	88,705	88,705	82,644	75,552	LNGE	Ton	50,272	49,172	48,478	47,931	45,669	Total	Ton	291,509	246,726	233,474	227,268	229,282	Extraction							OER	%	20.50	20.50	20.50	20.50	20.50	KER	%	6.25	6.25	6.25	6.25	6.25	Price							CPO	IDR/Kg	10,664	10,664	10,664	10,664	10,664	
General assumption	Unit	Period																																																																																																	
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		PK	IDR/ Kg	5,947	6,185	6,433	6,690	6,958
		PKO	IDR/ Kg	13,552	14,094	14,658	15,244	15,854
		PK Meal	IDR/ Kg	1,571	1,634	1,699	1,767	1,838
		Mature Area	Ha	11,962	10,148	10,556	10,210	10,387
		Revenue						
		CPO	IDR	691,947	611,923	599,601	602,820	625,922
		PKO	IDR	251,855	241,782	243,846	250,121	256,612
		PKM	IDR	46,369	44,515	44,894	46,050	47,245
		Total	IDR	997,193	904,592	894,570	905,575	935,855
		Cost						
		Estate	IDR	-428,638	-422,781	-429,031	-438,257	-451,228
		Mill	IDR	-118,708	-115,470	-116,745	-119,597	-122,545
		Net Profit	IDR	274,862	192,350	171,649	164,924	176,127
		<i>Note: IDR (000,000)</i> <i>This is including non-certified area and FFB from supplier.</i>						
		<p>Based on interview with top management at unit, the auditor team noted that unit of certification have a plan to engage with oil palm independent smallholder. However, this plan still under coordinate with local government and local communities based on the last meeting on June 2024.</p>						

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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 -	Unit of certification has set the replanting program period 2024 – 2029 as follows: <table><tr><td></td><td>2024</td><td>2025</td><td>2026</td><td>2027</td><td>2028</td><td>2029</td></tr><tr><td>Replanting (Ha)</td><td>1,805.71</td><td>1,814.44</td><td>2,009.28</td><td>2,160.18</td><td>1,831.96</td><td>1,905.94</td></tr></table> This program reviewed annually.		2024	2025	2026	2027	2028	2029	Replanting (Ha)	1,805.71	1,814.44	2,009.28	2,160.18	1,831.96	1,905.94	Complied
	2024	2025	2026	2027	2028	2029											
Replanting (Ha)	1,805.71	1,814.44	2,009.28	2,160.18	1,831.96	1,905.94											
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 -	To ensure all operational activity align with the procedure and policy, unit management conduct the internal audit regularly (every semester). Some record of internal audit can be seen on document: <ul style="list-style-type: none">Hanau Mill: Operation Internal Audit (OIA) report No. 06/VI-HNAM/06/24 dated 07 – 18 March 2024.Hanau Estate: Operation Internal Audit (OIA) report No. 07/VI-HNAE/06/24 dated 5 – 14 March 2024.Tasik Mas Estate: Operation Internal Audit (OIA) report No. 08/VI-TMSE/06/24 dated 27 February – 7 March 2024.Tanjung Paring Estate: Operation Internal Audit (OIA) report No. 13/VI-TPRE/08/24 dated 22 – 29 April 2024.Langadang Estate: Operation Internal Audit (OIA) report No. 12/VI-LNGE/08/24 dated 22 – 29 April 2024. Based in the record of corrective action, all nonconformities have been satisfactorily closed. Each unit conducted management review meeting to ensure all the operational activity is aligned with organizational procedures and policy. For example, Hanau Mill has held management review on 13 June 2024 in Meeting room HNAM (attended 15 participants).	Complied														

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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	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The company established, maintained and implemented the documented procedures to conduct annual internal audit as per SOP/SMART/UMUM/SADV/I/009. Internal audit conducted once a year</p> <ul style="list-style-type: none"> • Hanau Mill: Operation Internal Audit (OIA) report No. 06/VI-HNAM/06/24 dated 07 – 18 March 2024. • Hanau Estate: Operation Internal Audit (OIA) report No. 07/VI-HNAE/06/24 dated 5 – 14 March 2024. • Tasik Mas Estate: Operation Internal Audit (OIA) report No. 08/VI-TMSE/06/24 dated 27 February – 7 March 2024. • Tanjung Paring Estate: Operation Internal Audit (OIA) report No. 13/VI-TPRE/08/24 dated 22 – 29 April 2024. • Langadang Estate: Operation Internal Audit (OIA) report No. 12/VI-LNGE/08/24 dated 22 – 29 April 2024. • PT Tapan Nadenggan: RSPO and ISPO Internal audit, dated 29 April – 3 May 2024. <p>The outcomes of the internal audits and all actions taken to correct non-conformities subject to annual management review. Management review conducted on 26 May 2024, attended by Regional Controller/RC, Production Controller/PC, Estate Manager/EM, Factory Manager/FM and all key personnel's. 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>	Complied
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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>Annual Communication of Progress (ACOP) 2023 also submitted to the RSPO Secretariat under organization name Golden Agri-Resources Ltd, membership No. 1-0096-11-000-00 with links https://rspo.org/members/1-0096-11-000-00/</p> <p>Based on document verification, for The RSPO metric template known annual data 12-month periods use (January to December 2023) for schedule reporting annual data peat area, pesticide usage, average LTIFR (Lost Time Injury Frequency Rate) and fresh water usage.</p> <p>Certification Unit already has an annual report document using the RSPO metric template format that has been provided to the auditor team at the time of the assessment. The data presented can be ascertained in accordance with the existing raw data. Certification Unit already has an annual report document using the RSPO metric template format that has been provided to the auditor team at the time of the assessment.</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><i>There is no change information since previous assessment.</i></p> <p>Unit of certification has provided the standard operational procedures for all operational activity in mill and estate as follows:</p> <p>Estate:</p> <p>Standard Operating Procedures for Estates have been developed in SOP (Standard Operating Procedure) which revised on 1 September 2012. The procedures were including new area and replanting planning, nursery, land clearing, preparation before planting, fertilizing, 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.</p>	Complied

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		<p>Standard Operational Procedure for Estate are as follows:</p> <ul style="list-style-type: none"> - SOP/SMART/MCAR/I/TA-PPA (<i>Perencanaan Penanaman Areal Baru</i>) - SOP/SMART/MCAR/II/TA-PRP (<i>Perencanaan Replanting</i>) - SOP/SMART/MCAR/III/TA-BBT (<i>Pembibitan</i>) - SOP/SMART/MCAR/IV/TA-PLB (<i>Pembukaan Lahan Baru</i>) - SOP/SMART/MCAR/V/TA-TNM (<i>Penanaman</i>) - SOP/SMART/MCAR/VI/TA-RPL (<i>Replanting</i>) - SOP/SMART/MCAR/VII/TA-HPT (<i>Pengendalian Hama dan Penyakit Tanaman</i>) - SOP/SMART/MCAR/VIII/TA-PGM (<i>Pengendalian Gulma</i>) - SOP/SMART/MCAR/IX/TA-PPK (<i>Pemupukan</i>) - SOP/SMART/MCAR/X/TA-PTB (<i>Pemeliharaan Tanaman Belum Menghasilkan</i>) - SOP/SMART/MCAR/XI/TA-PMP (<i>Persiapan Menjelang Panen</i>) - SOP/SMART/MCAR/XII/TA-PTM (<i>Pemeliharaan Tanaman Menghasilkan</i>) - SOP/SMART/MCAR/XIII/TA-PNN (<i>Panen</i>) - SOP/SMART/MCAR/XIV/TA-PPT (<i>Pemuatan dan Pengangkutan TBS</i>) - SOP/SMART/MCAR/XV/TA-PCH (<i>Pengukuran Curah Hujan dengan Ombrometer</i>). <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>	
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		<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>Mill:</p> <p>Procedure regarding best manufacturing practice operation in Hanau 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.06, Standard Operational Procedure of Palm Oil Process in SMART Group including PT Tapan Nadenggan – Hanau POM, revision 6 issued by Head Office Jakarta dated 1 Nov 2012. The procedure describes operation instruction from FFB receiving through production, processing (grading, sterilization, threshing, pressing, clarification, nut and kernel processing) and dispatch of CPO and PK.</p> <p>The Organization has also developed work instruction for each process and equipment to described specifically stages of process and equipment utilization (e.g. Loading Ramp; Weighing Bridge; Sterilization Station; Threshing Station; Pressing Station; Clarification Station; Recycling CPO; Nut and Kernel; Engine Room; Boiler; Water Treatment; Final Effluent; laboratory).</p> <p>SOP for RSPO Supply Chain has been established in "<i>SOP Supply Chain Produk RSPO Model Mass Balance</i>" (SOP/TN/SCP Rev.07) dated 28 May 2020 and "<i>Pelaporan Certified Produk RSPO</i>" (SOP/TN/PCPR Rev.01) dated 17 April 2018. The procedures cover job and responsibility, workflow, receiving of raw material, verification of delivery note "<i>Surat Penerimaan Barang</i>", weighing, checking of raw material quality,</p>	
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		processing, monitoring of process, validation of quality and quantity report, mass balance calculation, product delivery, registration of transaction and document control.	
3.3.2	A mechanism to check consistent implementation of procedures is in place. - Minor compliance -	<p>To ensure all operational activity align with the procedure and policy, unit management conduct the internal audit regularly (every semester). Some record of internal audit can be seen on document:</p> <ul style="list-style-type: none"> • Hanau Mill: Operation Internal Audit (OIA) report No. 06/VI-HNAM/06/24 dated 07 – 18 March 2024. • Hanau Estate: Operation Internal Audit (OIA) report No. 07/VI-HNAE/06/24 dated 5 – 14 March 2024. • Tasik Mas Estate: Operation Internal Audit (OIA) report No. 08/VI-TMSE/06/24 dated 27 February – 7 March 2024. • Tanjung Paring Estate: Operation Internal Audit (OIA) report No. 13/VI-TPRE/08/24 dated 22 – 29 April 2024. • Langadang Estate: Operation Internal Audit (OIA) report No. 12/VI-LNGE/08/24 dated 22 – 29 April 2024. • Internal Audit RSPO period of 2024 dated 29 April – 4 May 2024. <p>Based in the record of corrective action, all nonconformities have been satisfactorily closed.</p>	Complied
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor compliance -	Each unit conducted management review meeting to ensure all the operational activity is aligned with organizational procedures and policy. For example, Hanau Mill has held management review on 13 June 2024 in Meeting room HNAM (attended 15 participants).	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,	<i>Updated during ASA 2.2 – year 2024.</i>	Complied

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	<p>inclusive of impact assessment from the smallholder/outgrower scheme (if any). The assessment is to be documented.</p> <p>- Critical (Major) compliance -</p>	<p><u>Environment & Social Impact Assessment</u></p> <p>PT. Tapian Nadenggan has Social and Environmental Impact Assessment Document, under "<i>Analisis Dampak Lingkungan Hidup (ANDAL), Rencana Pengelolaan Lingkungan Hidup (RKL), Rencana Pemantauan Lingkungan Hidup (RPL) PT. Tapian Nadenggan</i>". This document was approved by government through governor decree "<i>Surat Keputusan Gubernur Kalimantan Tengah No.430 Tahun 2006 tentang Kelayakan Lingkungan Kegiatan Perkebunan dan Pabrik Pengolahan Kelapa Sawit PT. Tapian Nadenggan di Kabupaten Seruyan, Provinsi Kalimantan Tengah</i>" dated 21 December 2006.</p> <p>Subsequently, there was addendum, based on "<i>Surat Kepala Badan Lingkungan Hidup Provinsi Kalimantan Tengah No.660/720/II-2/BLH/2008 tentang Kelayakan Lingkungan Hidup Adendum ANDAL, RKL dan RPL Pembangunan dan Pengoperasian Kernel Kelapa Sawit (Unit KCP) PT. Tapian Nadenggan</i>" dated 1 September 2008.</p> <p>Scope of EIA is based on Land Use Title/HGU (formerly PT. Lestari Unggul Jaya) No. 14 Year 2000 (4,890 Ha) and Location permit issued by Seruyan Regent No. 45 Year 2004 (12,178.308 Ha). Therefore, total plantation area within scope of EIA is 17,068.308 Ha and Mill capacity 80 MT/Hour.</p> <p>Environmental Impact Assessment (EIA) document "<i>Dokumen Pengelolaan Lingkungan Hidup</i>" of Airstrip Operation has approved by Environmental Agency of Seruyan Regency with License No.660/12/BLH/X/2011, dated 3 October 2011. Scope of Airstrip Area is 12.6 Ha (runway and building) and allocated block for aerially fertilizer application is 49 blocks (1,259.56 Ha). Potential environmental impact</p>	
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		<p>due to aerially fertilizer application are Water Quality; Air Quality; Noise; Hazardous Waste and Public/Community Health.</p> <p>Biogas/Methane Capture Plant Hanau POM has prepared with EIA document for Biogas/Methane Capture Plant in form of Environmental Permit "Izin Lingkungan No. 188.45/323/2015", dated 7 August 2015. This permit issued by Seruyan Regent. Biogas/Methane Capture Plant starting construction since August 2015 and commissioned in January 2019.</p> <p>Beside the document above, the company also conduct Social Impact Assessment and can be seen in document "<i>Laporan Studi Identifikasi Dampak Sosial Perkebunan Kelapa Sawit (Kec. Hanau, Kab. Seruyan Provinsi Kalimantan Tengah)</i>" dated November 2010. This assessment conducted by internal team from SMART Research Institute.</p> <p>Process of SIA was described, and the findings documented in SIA Report, positive and negative impact. SIA covered demography, economics matters, social, cultures, religion, and health aspects.</p> <p>Assessment was conducted in villages such as:</p> <ul style="list-style-type: none">• Pembuang Hulu I village,• Pembuang Hulu II village,• Derangga <p>Assessment was conducted through PRA (Participatory Rural Appraisal), Focus Group Discussion and involved the local communities. Evidence of participatory action from local communities was also sighted in related</p>	
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		<p>SIA documentation including photos, questionnaires, public consultation attendance list and minutes meeting.</p> <p>Some aspects were considered during assessment such as:</p> <ul style="list-style-type: none"> • Access and use rights, • Economic livelihoods and working conditions. • Subsistence activities, • Cultural and religious values, • Health and education facilities, • Other community values. <p>In 2017, the company has revised its environment monitoring location and has got approval based on "<i>Surat Keputusan Bupati Seruyan Nomor 188.45/402/2017 tentang Izin Lingkungan Pembangunan Perkebunan Kelapa Sawit dan Fasilitas Pendukung lainnya Atas Perubahan Pengelolaan dan Pemantauan Lingkungan Hidup Oleh PT Tapian Nadenggan</i>" dated 14 September 2017. Examples previous for Air Quality Monitoring location in Mill area and villages surrounding the mill revised to Mill area and Mill workers emplacement.</p> <p>Within document of ANDAL (including "<i>Rencana Kelola Lingkungan – Rencana Pemantauan Lingkungan; RKL-RPL</i>") there were identified the environment impact consists of activities of:</p> <ul style="list-style-type: none"> • Building new roads, processing mills or other infrastructure. • Putting in drainage or irrigation systems. • Replanting and/or expansion of planting areas. • Management of mill effluents. • Clearing of remaining natural vegetation. • Management of pests and diseases palms by controlled burning 	
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		<p>Environmental impact assessment was conducted through regular environmental monitoring, there were 5 issues, e.g.:</p> <ul style="list-style-type: none"> • Micro-climate • Air quality • Surface water quality • Water biota • Community perception <p>In addition, there has identified the other issues to monitoring, e.g.:</p> <ul style="list-style-type: none"> • Soil quality • Hazardous waste management • Peat soil management • Vegetation and wildlife. 	
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>SEIA document was available. Social and environmental management plan and its monitoring have been developed as per RKL – RPL document. RKL – RPL document is part of SEL document which has been communicated and involving the affected parties and stakeholder.</p> <p>Social Environment management plan to prevent negative impact such as:</p> <ul style="list-style-type: none"> • To prevent air quality decrease, company performed action: Reduce exhaust emissions from the engines by maintenance routine engine, the use of anti-dust mask continuously for workers who are near the source of pollutants that exceed the threshold. • To prevent water quality decrease, maintaining green areas along the riverbanks, do not logging in the riverbanks area, planting land cover crop on the cliffs and prone to erosion areas, the use of 	Complied

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		<p>wastewater for Land Application, solid waste utilization plant (shell, fibre) for fuel.</p> <ul style="list-style-type: none">• To prevent erosion: land clearing mechanically, land cover crop planting, terracing in slope.• To prevent wildlife habitat disturbance, place signboard to prohibit illegal hunting in conservation area and around estate, awareness to employee and surrounding community to save the protected species.• To increased job opportunities, provide employment opportunities to the local community, the provision of supporting infrastructure for public economic activities, providing employment opportunities information to the public.• The increase in public revenues, maximize the use of local labor, involving the local community as business partners. <p><u>Social Impact Assessment</u></p> <p>In accordance with SOP <i>Pengelolaan dan Pemantauan Dampak Sosial</i> No SOP/SMART/SIGS-CSR/SADV/I/002 dated 1 July 2014, review of Social Impact Assessment conducted once in every 2 years. The last review was for period 2021 - 2023 on March 2024. Assessment was conducted in villages such as:</p> <table><tr><th>No</th><th>Units</th><th>Village, Districts</th></tr><tr><td>1</td><td>Hanau Mill</td><td>Derangga, Hanau</td></tr><tr><td>2</td><td>Hanau Estate</td><td>Pembuang Hulu I, Hanau Pembuang Hulu II, Hanau</td></tr><tr><td>3</td><td>Tasik Mas Estate</td><td>Tanjung Hara, Danau Seluluk Tanjung Paring, Danau Seluluk Panimba Raya, Danau Seluluk</td></tr></table>	No	Units	Village, Districts	1	Hanau Mill	Derangga, Hanau	2	Hanau Estate	Pembuang Hulu I, Hanau Pembuang Hulu II, Hanau	3	Tasik Mas Estate	Tanjung Hara, Danau Seluluk Tanjung Paring, Danau Seluluk Panimba Raya, Danau Seluluk	
No	Units	Village, Districts													
1	Hanau Mill	Derangga, Hanau													
2	Hanau Estate	Pembuang Hulu I, Hanau Pembuang Hulu II, Hanau													
3	Tasik Mas Estate	Tanjung Hara, Danau Seluluk Tanjung Paring, Danau Seluluk Panimba Raya, Danau Seluluk													

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4	Tanjung Paring Estate	Tanjung Rangas, Danau Seluluk Sandul, Batu Ampar
	5	Langadang Estate Kalang, Batu Ampar
<p>Aspect that being monitored are:</p> <ul style="list-style-type: none"> • Water quality • Manpower or labour recruitment • FFB transportation • Local communities' development • Public perception <p>Generally public perception was positive regarding the company presence and contribution to the surrounding community. Records of consultation such as attendance list, documentation/photos and list of questions has been reviewed.</p> <p>Data verified:</p> <ul style="list-style-type: none"> • Attendance list on interview during social impact monitoring, dated 19th January 2024, location in Meeting in Hanau POM that was attended by 5 participants. <p>Attendance list with the affective parties during social impact monitoring, location in Pembuang Hulu I Estate dated 19th January 2024, that was attended by 10 participants, consisted by Board of Village Management.</p>		

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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>Based on Government Regulation No. 27/2012 concerning Environmental Permits Article 53 (1) and (2) states that the person in charge of business must prepare a report and submit a report on the implementation of environmental management activities every 6 months. This reporting period is still in accordance with the latest regulations (Government Regulation No. 22 of 2021 concerning Implementation of Environmental Protection and Management, Article 49 (6.f.6)).</p> <p>PT Tapian Nadenggan – Hanau POM has documents related to the implementation and monitoring of environmental permits in the RKL RPL Report for mill and estates every 6 months. Monitoring is carried out on stationary source emissions, flora and fauna, river water quality, liquid waste quality, ambient air, social, economic, cultural and community. Environmental management and monitoring in the PT RKL - RPL Report. Tapian Nadenggan includes Hanau Estate, Tanjung Paring Estate, Tasik Mas Estate, Langadang Estate and Hanau POM.</p> <p>Aspects that are managed and monitored in accordance with environmental permits are:</p> <ul style="list-style-type: none"> • Microclimate Environmental management actions: selection of engine technology that produces minimal pollutant emissions; installation of factory chimneys at a sufficient height; installation of a dust collection unit (dust collector); carry out regular engine maintenance so that the combustion process in the engine can occur perfectly and the engine can operate optimally; carry out planting and maintenance of various types of trees in open places around the factory area and on either side along the FFB/CPO transportation route. 	Complied
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		<ul style="list-style-type: none">• Ambient air quality Management actions: planting and maintaining various types of plants in open places around the factory area and on the left and right sides along the FFB/CPO transportation route. Monitoring of air quality is carried out every 6 months, consisting of measuring ambient air quality in the factory area, KCP area, cottage area and biogas area; and measuring emissions from factory boilers and generators. Data verified: The last monitoring was carried out on 19 – 20 February 2024 based on Report of Testing No: 0554/SL/II/24, location: Compound Mill, that was carried by the accredited laboratory PT Mutu Agung Lestari. The result show that complies with PP RI No. 22 Tahun 2021 Lampiran VII tentang Baku Mutu Udara Ambient.• Environmental management Aspect: Plan: planting grass-type ground cover plants in sloping factory areas such as the edges of reservoirs, edges of WWTP ponds, etc.; carry out IPAL operations in accordance with technical planning requirements and correct operational/maintenance technical procedures; selecting land locations and land application technology that are adapted to the topographic and hydrological conditions of the land. Monitoring activities are carried out by analysing river water quality, which is based on PP No. 82 of 2001 in the upstream and	
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		<p>downstream areas of the Kuning River, Palembang River, Pasipu River, Ulin River, Tarus River, Mandiasuh River, Langadang River, Nahambau River every 6 months.</p> <p>Sample seen - data verified:</p> <ul style="list-style-type: none">- Upstream in Pasipu River: The last monitoring was carried out dated 20th February 2024, by the accredited laboratory PT Mutu Agung Lestari. The latest monitoring results show that all test parameters have met the quality standards of PP No. 22/2021 Appendix VI (Class II) – certificate number: 0629/SL/II/24- Downstream in Pasipu River: The last monitoring was carried out dated 20th February 2024, by the accredited laboratory PT Mutu Agung Lestari. The latest monitoring results show that all test parameters have met the quality standards of PP No. 22/2021 Appendix VI (Class II) – certificate number: 0632/SL/II/24 <ul style="list-style-type: none">• Application land wastewater quality. Environmental management actions: planting grass-type ground cover plants in sloping factory areas such as the edges of reservoirs, edges of WWTP ponds, etc.; carry out IPAL operations in accordance with technical planning requirements and correct operational/maintenance technical procedures; selecting land locations and land application technology that are adapted to the topographic and hydrological conditions of the land. <p>Wastewater monitoring activities for land applications are carried out by laboratory analysis once a month based on the quality</p>	
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		<p>standards of Minister of Environment Decree No. 29 of 2003 with quality standards of BOD <5000 mg/l and pH 6 – 9.</p> <p>Data verified: Results of liquid waste analysis for the period January August 2024 shows the results meet quality standard. Sample seen: Report of Testing, nomor: 3127/PKN/VII/224 – location Land Application, dated 26th July 2024</p> <ul style="list-style-type: none">• Aquatic biota Management actions: use of organic fertilizer; making mounds & planting palm trees in the direction of the contour to inhibit the rate of rainwater flow; planting cover crops that have the ability to fix nitrogen; use of environmentally friendly types of fertilizer; controlled use of natural predators in HPT and weed control activities; the part of the land that is not planted with oil palm, is planted with vegetation as a substitute habitat for animal life (pest predators); Selective and limited use of poisons/pesticides as a last resort in HPT and weed control activities. <p>Monitoring activities for aquatic biota by taking samples at locations where surface water samples are taken every 6 months.</p> <p>Data verified:</p> <ul style="list-style-type: none">- Upstream: The last monitoring was carried out 14th March 2024, by the accredited laboratory PT Mutu Agung Lestari – location in Langadang river. Certificate number: 2055/MICRO/III/24, the latest monitoring results show that the diversity, uniformity and dominance indices of phytoplankton and zooplankton in the upstream rivers.	
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		<ul style="list-style-type: none">- Downstream. The last monitoring was carried out 14th March 2024, by the accredited laboratory PT Mutu Agung Lestari – location in Langadang river. Certificate number: 2057/MICRO/III/24, the latest monitoring results show that the diversity, uniformity and dominance indices of phytoplankton and zooplankton in the downstream rivers.• Conservation area Management actions: carry out direct observations in the field and manage biodiversity. Biodiversity monitoring is carried out in conservation areas located in the PT area. Tapian Nadenggan units of Hanau Estate, Tasik Mas Estate, Langadang Estate and Tanjung Paring Estate include the presence of protected species within the estate area. Monitoring is carried out once a year. Based on identification activities in 2011 with monitoring for the 2022 period, it can be concluded that the condition of biodiversity, especially fauna, in the estate tends to be dynamic. This is reinforced by data which states that new protected species were discovered at fauna monitoring locations. Apart from that, based on the HCV patrol activity report, it is stated that there is no hunting activity in the HCV areas that have been managed by the company. This is reinforced by the company's commitment in the form of a Zero Tolerance policy and the protection of rare and endangered species as the basis for protecting the existence of protected species so that it can be stated that the critical level in terms of biodiversity is still below the threshold.• Public perception Management actions: providing clear job vacancy information in terms of qualification and competency requirements as well as	
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		<p>explanation of the type of task/work; providing priority employment opportunities for local communities for types of work that do not require high qualification and competency requirements; holding trainee programs (internships and training) to improve the qualifications and competencies of potential local workers; implementing community empowerment programs by encouraging active participation from the community to carry out village development activities; development in the field of community economy using a business partner pattern approach between companies and local small entrepreneurs with the target of developing business sectors that are home industries and labour-intensive businesses.</p> <p>Monitoring is carried out by observing and recording data when claims, protests and demonstrations occur because of labour recruitment activities once a year.</p> <p>Until the end of surveillance audit ASA 2-2-year 2024, there had never been any demonstrations by the public due to jealousy over workforce recruitment. So far, if there is a job vacancy from PT Tapan Nadenggan, it is announced first to the nearest village head, so that if there are community members who are interested, they can immediately register for the job according to the existing vacancy.</p> <p>PT. Tapan Nadenggan submits environmental management reports every semester to the Environmental Service of Seruyan Regency, Central Kalimantan Province, Ministry of Environment and Forestry (KLHK). Verification is carried out on the RKL RPL Report for Semester I 2024 (January – June). The RKL RPL implementation report is in</p>	
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		<p>accordance with the RKL and RPL matrix contained in the environmental permit.</p> <p>Data verified: RKL-RPL Semester I Year 2024 RKL RPL Report (January – June 2024), SIMPEL KLHK electronic receipt 1725833273-3319, print time on 9th September 2024. The reports were submitted to Environmental Service of Seruyan Regency, Central Kalimantan Province, Ministry of Environment and Forestry (KLHK).</p> <p>The SIA management and monitoring carried out and reported: SIA report “<i>Laporan Pengelolaan dan Pemantauan Dampak Sosial Perkebunan dan Pabrik Kelapa Sawit PT. Tapisan Nadenggan – Hanau 2023</i>”. The report covers topic: employment, community empowerment, economic partnership, use of local contractors, CSR programme. The area of study covers Derangga village, Pembuang I village, Pembuang Hulu II village, Tanjung Paring village, Tanjung Hara village, Panimba Raya village, Sandul village, Kalang village, own employee. The last review for period 2021 - 2023 on March 2024. Result of monitoring such as:</p> <ul style="list-style-type: none">• There are no labor strikes or demonstrations related to employment.• Use of local contractor for replanting and other activities and its evaluation in accordance with company policies and regulations such as wage for their workers and insurance (BPJS)• Maintain good relationship and communication with all stakeholders.• CSR program has been delivered to surrounding villages.• Development of productive partnership program as a substitute for plasma development.• Realization of productive partnership program.	
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		<p>Data verified:</p> <ul style="list-style-type: none"> Attendance list on interview during social impact monitoring, dated 19th January 2024, location in Meeting in Hanau POM that was attended by 5 participants. Attendance list with the affective parties during social impact monitoring, location in Pembuang Hulu I Estate dated 19th January 2024, that was attended by 10 participants, consisted by Board of Village Management. 	
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>The company has established recruitment SOPs including Employment procedures for recruitment, selection, hiring, promotion, retirement, and termination.</p> <ul style="list-style-type: none"> Recruitment process The company has developed the procedure for recruitment as per SOP of Recruitment No. KHI-smart/001-00, dated 01 March 2018, which explain: <ul style="list-style-type: none"> Without distinction of race, caste, nationality, religion, and others. Not withhold formal identity from prospective worker. Not accept prospective workers who are under 18 years old. Not charges fees or security deposits to prospective workers. Recruitment of workers based on need. Recruitment of employee in accordance with the requirements of the position. Promotion The company has established the procedure for Promotion No: KHI-smart/010-00 dated 1st August 2017, which explain: <ul style="list-style-type: none"> Promotion is based on the result of work performance assessment Promotion is carried out based on annual evaluation Retirement or Termination 	Complied

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		<p>Termination Procedure (No.KHI-SMART/024-00 dated January 2, 2020 which explained termination of employment due resignation, reaching retirement age, committing serious mistake, efficiency and others.</p> <p>The company also has determined the age of termination as 55 years old; HR department will issue the decree letter of retirement for employee whose age 55 years old, and the employee will receive the benefit of retirement. Termination of employment can be caused by disciplinary action and some of the following: the employee deceased, the employee does not achieve the standard performance set by the company, the termination of the work agreement, retirement, the existence of a court decision that has permanent legal force.</p> <p>The procedures for recruitment, selection, hiring, promotion, retirement, and termination are also documented in Collective Labor Agreement Period of 2022 – 2024. Collective Labor Agreement are signed by Union and company and witnessed by Government (Manpower agency). Some of the matters covered by the CLA include:</p> <ul style="list-style-type: none">• Recruitment, selection and hiring stipulated in article 6 and 7. <i>"Penerimaan pekerja"</i>.• Promotion, Rotation stipulated in article 8.• Retirement and termination stipulated in article 40 - 43 <i>"Pemutusan Hubungan Kerja"</i> <p>Based on review of the procedures it was known that all activities related recruitment, selection, hiring, promotion, retirement and termination of employee conducted with non-discrimination measure, all the procedures have been socialized by company to all workers during recruitment process and also to the workers who will be promoted.</p>	
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		Based on review several document recruitment and promotions which conducted during 2023/2024 in mill and estate were shown that company only gave relevant requirements for candidate who recruited or promoted by company e.g medical fitness, relevant experiences in similar position, good attitude during working (for Promotions), achieved company target by candidate (for promotions), in 2024 company has recruited 6 new workers mill, the process of recruitment has documented based on review of recruitment document shown that recruitment has performed with non-discrimination measures.	
3.5.2	Employment procedures are implemented and records are maintained. - Minor compliance -	Based on review of the procedures it was known that all activities related recruitment, selection, hiring, promotion and access to training of employee conducted with non-discrimination measure by company, all the procedures have been socialized by company to all workers during recruitment process and also to the workers who will be promoted. Based on interview with labor union and workers (grading station in HNAM), confirmed that they were following every steps of recruitment and promotion procedures.	Complied
Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented. - Critical (Major) compliance -	During ASA 2-2-year 2024, PT Tapan Nadenggan – Hanau POM already has a Safety and Health Policy OHS Policy Company dated 1 November 2013, listed in the policies on sustainable and business ethics that includes: <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. 	Complied

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		<ul style="list-style-type: none"> 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. Manage and monitor OHS management system indicators and make continuous improvements to improve OHS management performance. <p>The policy was socialized to employees and interested parties, example:</p> <ul style="list-style-type: none"> In Tasik Mas Estate: dated 28th August 2024, location Division 3 that was attended by 93 workers, dated 27th August 2024 location in Division 2 that was attended 90 workers. In Tanjung Paring Estate: dated 23rd February 2024, location in Pondok 1 TPRE that was attended by 73 workers, location in Pondok 3 TPRE that was attended by 152 workers. <p>PT Tapian Nadenggan – Hanau POM also has procedures and policies related to the implementation of OHS in company units, here are some examples:</p> <ul style="list-style-type: none"> SOP/SMART/HESS-EHSD/SADV/I/001 <i>Establishment, Maintenance & Communication of OHS Policy</i> SOP/SMART/HESS-EHSD/SADV/I/002 <i>Identification of sources of danger, risk assessment and control.</i> SOP/SMART/HESS-EHSD/SADV/I/003 <i>Determination and Review of OHS Goals and Targets</i> SOP/SMART/HESS-EHSD/SADV/I/004 <i>OHS Program</i> SOP/SMART/HESS-EHSD/SADV/I/005 <i>Handling of Occupational Accidents and Diseases</i> SOP/SMART/HESS-EHSD/SADV/I/010 <i>Personal Protective Equipment Management</i> SOP/SMART/HESS-EHSD/SADV/I/011 <i>First aid.</i> 	
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	<ul style="list-style-type: none">• SOP/SMART/HESS-EHSD/SADV/I/012 <i>Worker Health Examination</i>• SOP/SMART/HESS-EHSD/SADV/I/013 <i>Planning and Use of Fire Extinguisher</i> <p>PT Tapian Nadenggan – Hanau POM has also prepared the mitigation plans and procedures are documented and implemented in the OHS Annual Program for mill and estate as per "Program K3", dated 31st January 2024, where evidence and the records and monitoring form were maintained. Several programs intended to improve OHS performance among others:</p> <ul style="list-style-type: none">• OHS Meeting• Safety trainings,• Safety inspection,• Safety parameters monitoring,• Medical Check-up• Handling of incidents,• Emergency simulation,• Fire-fighting tools monitoring,• Safety report,• Safety committee meeting,• OHS Internal audit, <p>PT Tapian Nadenggan – Hanau POM has identified hazards and potential risks and evaluates them once a year or if there are changes or additional activities. Risk identification is carried out for all activities both in the plantation and factory. The results of risk identification and control plans are documented in the "Identification of Hazard Sources, Risk Assessment and Control" Form F/SMART/HESS-EHSD/SADV/002/002 and the results of the evaluation after follow-up actions are outlined in "ISBPR Follow-up and Review" F/SMART/HESS-EHSD/SADV/002/003.</p>	
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		<p>Data verified: ISBPR (<i>Identifikasi Sumber Bahaya dan Penanggulangan Resiko</i>) or HIRARC for Estate and Mill have been observed – last updated on 10th January 2024.</p> <p>The hazard identification has covered all activities in the Estate and Mill, among other land clearing, manuring, harvesting, road maintenance, FFB transport, IPM activities, weighbridge, grading station, sterilizer station, pressing station, engine room, boiler, dispatch of CPO. All working risks have been identified and mitigated, such as:</p> <ul style="list-style-type: none"> • Elimination, eliminating or eliminating sources of danger. • Substitution, replacing equipment that contains a source of danger or activities that contain a source of danger. • Engineering, carrying out technical engineering on equipment or activities so that potential risks can be minimized. • Administrative, making efforts to minimize potential risks by controlling work procedures, work instructions, work arrangements and others. • Personal protective equipment is the final control. If the four things above cannot be done, then the final alternative is to use personal protective equipment to protect yourself from potential dangers. 	
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 Tapan Nadenggan – Hanau shows evidence related to the implementation of OHS and the implementation of the effectiveness of handling risks and hazards in each work unit, for example:</p> <ul style="list-style-type: none"> • In Tasik Mas Estate - OHS Committee – has registered to Manpower Agency in Kalimantan Tengah Province based on letter number: 566/131/PK.12/IV/Nakertrans dated 29th April 2024. • In Tanjung Paring Estate - OHS Committee – has registered to Manpower Agency in Kalimantan Tengah Province based on letter number: KEP 46/DISNAKERTRANS/IV?2024 dated 16th April 2024. 	Complied

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		<ul style="list-style-type: none"> • OHS expert on behalf Mr Ihsanul Hakim Aritonang, certificate number: 5/6531/AS.01.03/V/2023, dated 22nd May 2024 – valid until 3 years. • Conduct regular P2K3 meetings that discuss plans and evaluate the implementation of OHS in each company unit, here are some examples of the records - Hanau Mill - Meeting record P2K3 on 30th August 2024 concern about PPE, OHS license monitoring, review on OHS inspection report. • Report of OHS performance (Laporan P2K3) on 3 months base has been submitted to Manpower Agency in Kalimantan Tengah Province. Letter document: 063/TMSE-EXT/VII/2024 dated 18th July 2024 (for period April – June 2024). • Report of OHS Inspection (F/SMART/HESS-EHSD/SADV/016/002), location in Hanau POM for month July 2024. Aspects were checked covered: environment, PPE, emergency response facilities, ergonomic, competency. The result reported OK. • Report of OHS Inspection (F/SMART/HESS-EHSD/SADV/016/002), location in Tanjung Paring Estate dated 29th August 2024, focusing on Inspection record of PPE in Division 1, that reported OK. • Report of OHS Inspection (F/SMART/HESS-EHSD/SADV/016/002), location in Tanjung Paring Estate for period August 2024, focusing on First Aid Kit Inspection in Division 1, PIC: Mr Rohmat Sanudin (harvester supervisor), Mr Munadi (harvester supervisor), Mr Alex (supervisor). The reports inspection shown OK – comply. • Training for first aider, dated 16th February 2024, location in Tasik Mas Estate that was attended by 25 workers. Trainer: Dr Alboin C. S. • Certificate /or license for first aider, namely Mr Ageng Setyo Adi Kristanto. The certificate was issued by Direktur Jendral Pembinaan Pengawasan Ketenagakerjaan dan K3, dated 20th June 2017. • Emergency response and preparedness simulation /or training, dated 15th August 2024. The training was attended by 54 workers, location 	
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		<p>in Hanau Estate. Data verified: scenario (field fire), attendance list, evaluation.</p> <ul style="list-style-type: none"> • Providing PPE to workers in high-risk activities, for each unit, for example: <ul style="list-style-type: none"> - In Hanau Mill: Records of handover of PPE for Mill Workers dated 23rd August 2024, for 11 operators in processing station. - In Tasik Mas Estate: Records of Handover of PPE (safety helmet) dated 15th August 2024 for 9 harvest workers. - In Tanjung Paring Estate: Records of handover of PPE (boots) dated 27th June 2024, for 35 workers. • General Medical Check Up (dated 23-25 May 2023), in 2024 will be planned in November & December 2024. The last MCU in Tanjung Paring Estate that was attended by 622 workers. • Special Medical Check Up for works in high-risk area (audiometry, cholinesterase, spirometry) that was attended 80 workers in Tasik Mas Estate. • Report on Inspection and Testing the Motor Grader in Hanau Estate, No: 109/PNMK/IFI/K3/PAA/X/2022. The certificate was issued by Manpower Agency in Kalimantan Tengah. • Report on monitoring the facilities and emergency response (fire land) to governance under document "Laporan Sistem Sarana dan Prasarana Pengendalian Kebakaran Lahan di Perkebunan PT Tapian Nadengan", document number: 06/PT TN-KTI/III/2024 dated 8th March 2024. The report has been submitted to Governor of Kalimantan Tengah Province (cc: Plantation Office) and Head of Regency in Seruyan (cc: Plantation Office). <p><u>Updated the field observation:</u></p> <p>During ASA 2-2-year 2024, the auditor team has interviewed with workers (harvester, pesticide applicator, and process operator) at Hanau Estate, Hanau Mill, Tasik Mas Estate and Langadang Estate, it is known</p>	
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		<p>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> <p>The auditor team has also interviewed & observed with pesticide applicator in Estate and process operators at Mill, certification unit has been providing adequate and appropriate protective equipment available to all workers at the place of work to cover all potentially hazardous operations. For example, Sterilizer and Boiler Operators that has been provide PPE such as safety shoes, helmet, ear plug, & gloves.</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>The company showed the Training Program for each unit in 2024 that cover all aspects of the P&C RSPO. Based on interview with management, known that the training also covers parties who need training such as staff, workers, smallholder and others. As for sustainability and HR department are responsible for the development of the training program scheduling and implementation of training. The training program document informs type of training, plan / timetable and attendance. The 2024 training programs such as:</p> <ul style="list-style-type: none"> • Dissemination of company policies. • Training related to environmental management and monitoring. • Training related to hazardous material and waste management. • Training related to understanding emergency response procedures. • Training related to HIRARC. • Grievance training. • Socialization about RSPO to smallholders, and others. 	Complied

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		Based on interview with workers in Estate and Hanau Mill, it is known that workers also received dissemination or refreshment training related to work procedure and OHS implementation in work place.	
3.7.2	Records of training are maintained, where appropriate on an individual basis. - Minor compliance -	Records of training for workers on behalf of M*** (foreman upkeep) Division 5 TPPE, i.e: <ul style="list-style-type: none"> - First aider training conducted on 06 February 2024 - Fire drill conducted on 23 February 2024 - Integrated Pest Management Training conducted on 29 June 2024. - Chemical spill emergency response conducted on 29 August 2024. Based on interviews with estate and mill workers, the company has provided training for employees on a regular basis every year, either policy socialization or refreshment related to work procedures.	Complied
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed. - Minor compliance -	Training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Latest training for RSPO SCCS concerning Traceability has been conducted on 24 January 2024. Training attend by KTU (head of administration), production clerk, dispatch operator, mill operator in each station, weighbridge clerk, security; and mill manager as well. Evidence of training are in place (attendance list, minutes of training, training material).	Complied
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.	Hanau POM implemented Mass Balance Module. Mill received FFB from certified and uncertified sources as follows: <ul style="list-style-type: none"> • Hanau Estate – own estate (RSPO certified). • Tasik Mas Estate – own estate (RSPO certified). • Tanjung Paring Estate – own estate (RSPO certified). 	Not Applicable

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	<p>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.</p>	<ul style="list-style-type: none"> • Langadang Estate – own estate (RSPO certified). • PT Satya Kisma Usaha - Medangsari Estate/MSAE (RSPO Non-Certified). • PT Primasentosa Pratama Putra – Lestari Unggul Jaya/LUJE (RSPO Non-Certified) • PT Indotruba Timur – ITRX (RSPO Non-Certified) • PT Borneo Anugrah Surya Sejahtera – PBAX (RSPO Non-Certified) • PT Citra Sarana Grup – CSGX (RSPO Non-Certified) • CV Mandiri Bintang Utama – MBUX (RSPO Non-Certified) • CV Citra Sukses Kami Jaya – CCSX (RSPO Non-Certified) • CV Artha Putra Sejahtera – APSX (RSPO Non-Certified) <p>Thus, this indicator is <i>Not Applicable</i>.</p>	
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>Hanau POM implemented Mass Balance Module. Mill received FFB from certified and uncertified sources as follows:</p> <ul style="list-style-type: none"> • Hanau Estate – own estate (RSPO certified). • Tasik Mas Estate – own estate (RSPO certified). • Tanjung Paring Estate – own estate (RSPO certified). • Langadang Estate – own estate (RSPO certified). • PT Satya Kisma Usaha - Medangsari Estate/MSAE (RSPO Non-Certified). • PT Primasentosa Pratama Putra – Lestari Unggul Jaya/LUJE (RSPO Non-Certified). • PT Indotruba Timur – ITRX (RSPO Non-Certified). • PT Borneo Anugrah Surya Sejahtera – PBAX (RSPO Non-Certified). • PT Citra Sarana Grup – CSGX (RSPO Non-Certified). 	Complied

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		<ul style="list-style-type: none"> CV Mandiri Bintang Utama – MBUX (RSPO Non-Certified). CV Citra Sukses Kami Jaya – CCSX (RSPO Non-Certified). CV Artha Putra Sejahtera – APSX (RSPO Non-Certified). 	
3.8.3	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>Based on the last public summary report and certificate, unit of certification awarded total certified product as follows:</p> <ul style="list-style-type: none"> FFB: 352,598.70 MT CPO: 72,635.33 MT PK: 21,155.92 MT <p>Until this assessment, unit of certification has sold/removed certified product as follows:</p> <ul style="list-style-type: none"> CPO: 52,925.369 MT (sold under ISCC) PK: 16,336.702 MT 	Complied
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	<p>Unit of certification has registered in RSPO IT Platform.</p> <ul style="list-style-type: none"> RSPO Membership Number: 1-0096-11-000-00 (Golden Agri Resources Ltd) Member name: PT Tapian Nadenggan – Hanau Palm Oil Mill PalmTrace Member ID: RSPO_PO1000001154 	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> <ol style="list-style-type: none"> Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). 	<p><i>There is no change procedure since previous assessment.</i></p> <p>PT Tapian Nadenggan has a procedure for RSPO Supply chain implementation as below:</p> <ol style="list-style-type: none"> PT. Tapian Nadenggan - Hanau POM refers to procedure "SOP Rantai Pasok Model Mass Balance No.SOP/TN/SCP rev.09", dated 3 July 2021. The procedure consists of scope of procedure; roles and responsibilities; working steps from receiving to product dispatch; processing; production monitoring; three-monthly report; transaction registration; document control; 	Complied

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	<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>b) PT. Tapan Nadenggan - Hanau POM refers to procedure "SOP Rantai Pasok Model Mass Balance No.SOP/TN/SCP rev.09", dated 3 July 2021. Section 7 "Dokumentasi" explains the requirement for overall process reporting documentation and record which referring to corporate procedure "SOP Pengendalian Dokumen dan Rekaman No.SOP/SMART/UMUM/SADV/I/001".</p> <p>c) PIC for RSPO SCCS implementation in Hanau POM is Admin Subunit Head. Job description as Traceability Officer Hanau POM: responsible for traceability in all production process. create CPO delivery from POM to buyer; summarize data on CPO delivery to buyer; update contractor and supplier database; prepare certified product report every 3 months. Appointment letter: "Surat Keputusan No.027/TN-HNAM.K/SPO-INT/SK/III/2018 tentang Penunjukan Traceability Officer PT. Tapan Nadenggan", dated 5 March 2018 for Mr. Agus Makmun – Administration Staff of Hanau POM.</p> <p>d) PT. Tapan Nadenggan - Hanau POM refers to procedure "SOP Rantai Pasok Model Mass Balance No.SOP/TN/SCP rev.09", dated 3 July 2021. Section 6.1 explains the process for FFB receiving, certified FFB and non-certified FFB recording. Section 6.3 explains the FFB grading and rejection.</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</p>	<p>Internal audit procedure for RSPO SCCS implementation refers to "SOP Internal Audit No.SOP/SMART/UMUM/SADV/I/009" dated 1 July 2014. Section 2.2.1 – Penyusunan Program Internal Audit" stated Internal Audit carried out minimum once per annum and possible to be added based on need.</p> <p>Section "2.4.10 Penyusunan Rencana Perbaikan dan Pencegahan" stated Unit Head will prepare and implement correction and corrective action.</p>	Complied

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	<p>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>Internal audit for Supply Chain Requirement for Mill carried out along with P&C's. The last internal audit was taken on 29 April – 4 May 2024. No noncompliance raised during this assessment. The internal auditor has received training regarding RSPO P&C and Supply Chain Certification Standard in 2018 - 2020 and endorsed training RSPO P&C by Checkmark Training in June 2021.</p> <p>Hanau Mill has held management review annually, the latest Management review was held on 13 June 2024 in Hanau POM (attended 15 participants). Management review meeting have discussed the following:</p> <ul style="list-style-type: none"> • Result of ISCC, ISPO, RSPO, OHS Internal audit. • Result of Operational Internal Audit. • Customer feedback. • Process performance and product conformity. • Mature upkeep. • Others. • Preventive and corrective actions. • Follow up from previous management review. • Change that could affect management system. • Recommendation for improvement. 	
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>Hanau POM (RSPO certificate No. RSPO 769706) received FFB from certified and noncertified sources. Thus, implemented Mass Balance Module.</p> <ul style="list-style-type: none"> • Hanau Estate – own estate (RSPO certified). • Tasik Mas Estate – own estate (RSPO certified). • Tanjung Paring Estate – own estate (RSPO certified). • Langadang Estate – own estate (RSPO certified). 	Complied

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		<ul style="list-style-type: none"> • PT Satya Kisma Usaha - Medangsari Estate/MSAE (RSPO Non-Certified). • PT Primasentosa Pratama Putra – Lestari Unggul Jaya/LUJE (RSPO Non-Certified) • PT Indotruba Timur – ITRX (RSPO Non-Certified) • PT Borneo Anugrah Surya Sejahtera – PBAX (RSPO Non-Certified) • PT Citra Sarana Grup – CSGX (RSPO Non-Certified) • CV Mandiri Bintang Utama – MBUX (RSPO Non-Certified) • CV Citra Sukses Kami Jaya – CCSX (RSPO Non-Certified) • CV Artha Putra Sejahtera – APSX (RSPO Non-Certified) <p>Implementation of FFB purchase process of PT. Tapan Nadenggan - Hanau POM has demonstrated through document "SOP Rantai Pasok Model Mass Balance" No. SOP/TN/SCP rev.09 dated 3 July 2021.</p> <ul style="list-style-type: none"> • Chapter 3.1.2 indicates the Weighbridge Clerk has responsibility to check the completeness of vehicle document and ensure the vehicle number consistent; ensure the raw material from certified and noncertified source; receive E-fact card from driver and use E-fact connected with Weighbridge programme to record all FFB data brought by driver. • Section 6.1 explains the process for FFB receiving, certified FFB and non-certified FFB recording. Section 6.2 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. • Section 6.6 explains if the projection of certified product more than certified product claim, the mill will inform RSPO CB and RSPO IT 	
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		<p>system/Palmtrace of the projected overproduction. The communication will be assisted by Certification Department.</p> <ul style="list-style-type: none"> Section 6.3 explains the FFB grading and rejection. PT Tapian Nadenggan – Hanau POM has a list of certified and non-certified oil palm plantation block. Non-conforming FFB and non-certified FFB will be downgraded to non-certified FFB. <p>Records of incoming FFB certified source, for example Hanau Estate – RSPO certified):</p> <ul style="list-style-type: none"> Weighbridge card B242 HNAM Y 03468 No. A026753 044430 originated from Hanau Estate; Division 02; total bunches 499; 1st weight 13,120 kg; 2nd weight 4,280 kg; 3rd weight 8,840 kg; Delivery Note 1422/TBS/02/24/09/D012; Transporter 000001 PT Tapian Nadenggan - HNAE; Driver Agus Subagio; Clerk Erna Susanti. <p>Records of incoming non-certified FFB sampled:</p> <ul style="list-style-type: none"> FFB Delivery Note “Surat Pengantar Buah” from PT Borneo Anugerah Surya Sejahtera – PBAX No. 06403 dated 6 September 2024. Total bunches 500; Vehicle No. AD 8128 BE. Weighbridge card B242 HNAM Y 03458 No. A026745 044414 originated from PT Borneo Anugerah Surya Sejahtera - PBAX; Total bunches 500; 1st weight 11,880 kg; 2nd weight 6,250 kg; 3rd weight 5,630 kg; Delivery Note PBAX/ TBS/01/24/09/6403; Transporter 27287; PT Borneo Anugerah Surya Sejahtera; Driver Dede Sulaiman; Clerk Erna Susanti. <p>Until this assessment, there is no overproduction. Moreover, unit of certification also had a mechanism in place for handling non-conforming</p>	
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		FFB in FFB grading procedure "SOP Penerimaan dan Pemeriksaan/Sortasi TBS dalam Instruksi Kerja Lampiran Pedoman Grading TBS No. LAMP/SMART/MCMD/I/TM-PMKS/01 rev.02" dated 10 February 2020.	
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"> The name and address of the buyer; The name and address of the seller; The loading or shipment / delivery date; The date on which the documents were issued; RSPO certificate number; A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); The quantity of the products delivered; Any related transport documentation; A unique identification number. 	<p>PT Tapian Nadenggan – Hanau POM refers to procedure "SOP Rantai Pasok Model Mass Balance" No. SOP/TN/SCP rev.09 dated 3 July 2021. Section 6.7 explains the product sales/dispatch starting from Delivery Order receiving, product dispatch process, weighing, delivery, registration of transaction.</p> <p>Unit of certification has documented the information related to the goods out can be seen on the shipping announcement. Sample taken:</p> <ol style="list-style-type: none"> Transaction code TR-8288544a-8fa8: <ul style="list-style-type: none"> Delivery Note No. 1451/KER/LK/23/07/1457 dated 12 June 2023; Contact No. L009/TN; Product: Palm Kernel; Quantity: 2,000 MT Kg; Buyer: PT Tapian Nadenggan – Hanau KCP TNDL; Transporter: PT Tapian Nadenggan – Hanau POM; Delivery Date: 12 July 2023; certification information: RSPO MB – RSPO 679706 Weighbridge card No. E224 HNAM E 27950; No. B010393 040080; 1st weight 4,460 kg; 2nd weight 12,590 kg; net weight 8,130 kg; Goods Out: Palm Kernel; Seller Name: PT Tapian Nadenggan – Hanau POM; Buyer name: PT Tapian Nadenggan – Hanau KCP; Contact No. L009/TN; Delivery Note 1451/KER/LK/23/07/1457; Delivery Order 1451/KER/1451/23/L009; Transporter; 000011 PT Tapian Nadenggan; Driver Petrus Nurak Gomes/HNAM/L009; Clerk: Erna Susanti. Shipping announcement TR-8288544a-8fa8 Seller: PT Tapian Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; 	Complied

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		<p>Seller Contract No: L009/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapian Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 1,589.19 MT; Transport Detail Shipping B/L: 28 July 2023; Transaction ID: TR-8288544a-8fa8; Status: confirmed; Announced Date: 7 August 2023. Buyer Member Name: PT Tapian Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447.</p> <p>2. Transaction code TR-293a7364-f5be:</p> <ul style="list-style-type: none"> • Delivery Note No. 1451/KER/1451/23/L011 dated 28 July 2023; Contact No. L011/TN; Product: Palm Kernel; Quantity: 2,000; Buyer: PT Tapian Nadenggan – Hanau KCP TNDL; Transporter: PT Tapian Nadenggan – Hanau POM; Delivery Date: 28 July 2023; certification information: RSPO MB – RSPO 679706. • Weighbridge card No. H232 HNAM Y 25153; No. B011649 044739; 1st weight 4,460 kg; 2nd weight 12,370 kg; net weight 7,910 kg; Goods Out: Palm Kernel; Seller Name: PT Tapian Nadenggan – Hanau POM; Buyer name: PT Tapian Nadenggan – Hanau KCP; Contact No. L011/TN; Delivery Note 1451/KER/LK/23/07/1629; Delivery Order 1451/KER/1451/23/L011; Transporter; 000011 PT Tapian Nadenggan; Driver Petrus Nurak Gomes/HNAM/L011; Clerk: Sri Fatmawati. • Shipping announcement TR-293a7364-f5be Seller: PT Tapian Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; Seller Contract No: L011/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapian Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 150.77 MT; Transport Detail Shipping B/L: 31 July 2023; Transaction ID: TR-293a7364-f5be; Status: confirmed; Announced Date: 7 	
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		<p>August 2023. Buyer Member Name: PT Tapian Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447.</p> <p>3. Transaction code TR-de201282-622c:</p> <ul style="list-style-type: none"> • Delivery Note No. 1451/KER/1451/23/L016 dated 17 November 2023; Contact No. L016/TN; Product: Palm Kernel; Quantity: 2,000; Buyer: PT Tapian Nadenggan – Hanau KCP TNDL; Transporter: PT Tapian Nadenggan – Hanau POM; Delivery Date: 17 November 2023; certification information: RSPO MB – RSPO 679706. • Weighbridge card No. L233 HNAM N 00709; No. B018655 059517; 1st weight 4,540 kg; 2nd weight 12,680 kg; net weight 8,140 kg; Goods Out: Palm Kernel; Seller Name: PT Tapian Nadenggan – Hanau POM; Buyer name: PT Tapian Nadenggan – Hanau KCP; Contact No. L016/TN; Delivery Note 1451/KER/LK/23/11/2657; Delivery Order 1451/KER/1451/23/L016; Transporter; 000011 PT Tapian Nadenggan; Driver Petrus Nurak Gomes/HNAM/L016; Clerk: Erna Susanti. • Shipping announcement TR-de201282-622c Seller: PT Tapian Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; Seller Contract No: L016/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapian Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 445.19 MT; Transport Detail Shipping B/L: 30 November 2023; Transaction ID: TR-de201282-622c; Status: confirmed; Announced Date: 29 December 2023. Buyer Member Name: PT Tapian Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447. <p>4. Transaction code TR-ab3d97ed-5fdd:</p> <ul style="list-style-type: none"> • Delivery Note No. 1451/KER/1451/23/L016 dated 17 November 2023; Contact No. L016/TN; Product: Palm Kernel; Quantity: 	
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		<p>2,000; Buyer: PT Tapian Nadenggan – Hanau KCP TNDL; Transporter: PT Tapian Nadenggan – Hanau POM; Delivery Date: 17 November 2023; certification information: RSPO MB – RSPO 679706.</p> <ul style="list-style-type: none"> • Weighbridge card No. H232 HNAM Y 08522; No. B019958 074271; 1st weight 4,560 kg; 2nd weight 12,760 kg; net weight 8,200 kg; Goods Out: Palm Kernel; Seller Name: PT Tapian Nadenggan – Hanau POM; Buyer name: PT Tapian Nadenggan – Hanau KCP; Contact No. L016/TN; Delivery Note 1451/KER/LK/23/12/2829; Delivery Order 1451/KER/1451/23/L016; Transporter; 000011 PT Tapian Nadenggan; Driver Petrus Nurak Gomes/HNAM/L016; Clerk: Erna Susanti. • Shipping announcement TR-ab3d97ed-5fdd Seller: PT Tapian Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; Seller Contract No: L016/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapian Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 1,246.43 MT; Transport Detail Shipping B/L: 30 December 2023; Transaction ID: TR-ab3d97ed-5fdd; Status: confirmed; Announced Date: 4 January 2024. Buyer Member Name: PT Tapian Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447. <p>5. Transaction code TR-8b01405d-b89d:</p> <ul style="list-style-type: none"> • Delivery Note No. 1451/KER/1451/23/L007 dated 12 June 2024; Contact No. L007/TN; Product: Palm Kernel; Quantity: 2,000; Buyer: PT Tapian Nadenggan – Hanau KCP TNDL; Transporter: PT Tapian Nadenggan – Hanau POM; Delivery Date: 12 June 2024; certification information: RSPO MB – RSPO 679706. • Weighbridge card No. E234 HNAM E 26139; No. B012942 031205; 1st weight 4,550 kg; 2nd weight 12,800 kg; net weight 	
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		<p>8,250 kg; Goods Out: Palm Kernel; Seller Name: PT Tapian Nadenggan – Hanau POM; Buyer name: PT Tapian Nadenggan – Hanau KCP; Contact No. L007/TN; Delivery Note 1451/KER/LK/24/06/1175; Delivery Order 1451/KER/1451/24/L007; Transporter; 000011 PT Tapian Nadenggan; Driver Petrus Nurak Gomes/HNAM/L011; Clerk: Riyan Putri N.</p> <ul style="list-style-type: none"> Shipping announcement TR-8b01405d-b89d Seller: PT Tapian Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; Seller Contract No: L007/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapian Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 462.45 MT; Transport Detail Shipping B/L: 22 June 2024; Transaction ID: TR-8b01405d-b89d; Status: confirmed; Announced Date: 25 June 2024. Buyer Member Name: PT Tapian Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447. <p>6. Transaction code TR-727c748b-c649:</p> <ul style="list-style-type: none"> Delivery Note No. 1451/KER/1451/23/L007 dated 12 June 2024; Contact No. L007/TN; Product: Palm Kernel; Quantity: 2,000; Buyer: PT Tapian Nadenggan – Hanau KCP TNDL; Transporter: PT Tapian Nadenggan – Hanau POM; Delivery Date: 12 June 2024; certification information: RSPO MB – RSPO 679706. Weighbridge card No. H232 HNAM Y 21778; No. A018617 032830; 1st weight 4,560 kg; 2nd weight 12,600 kg; net weight 8,040 kg; Goods Out: Palm Kernel; Seller Name: PT Tapian Nadenggan – Hanau POM; Buyer name: PT Tapian Nadenggan – Hanau KCP; Contact No. L007/TN; Delivery Note 1451/KER/LK/24/06/1245; Delivery Order 1451/KER/1451/24/L007; Transporter; 000011 PT Tapian 	
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		<p>Nadenggan; Driver Petrus Nurak Gomes/HNAM/L011; Clerk: Lely Riyani.</p> <ul style="list-style-type: none"> Shipping announcement TR-727c748b-c649 Seller: PT Tapian Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; Seller Contract No: L007/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapian Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 1,323.25 MT; Transport Detail Shipping B/L: 24 July 2023; Transaction ID: TR-727c748b-c649; Status: confirmed; Announced Date: 29 July 2024. Buyer Member Name: PT Tapian Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447. 	
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>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p>	<p>PT. Tapian Nadenggan - Hanau POM contracting CPO transport to independent third parties, CV Alam Persada, CV Berkas Sekumpul, CV Karya Bahtera Utama, CV Al Miftahussalam.</p> <p>All products deliver by transporter is belong to legal ownership of PT. Tapian Nadenggan - Hanau POM.</p> <p>PT. Tapian Nadenggan - Hanau POM has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor:</p> <p>a) "Surat Perjanjian Kerja" No.001/TN/HNAM/04/2023 - CPO" dated 1 April 2023 between PT. Tapian Nadenggan and CV Alam Persada. Contract agreement valid until 31 March 2025. In the agreement, Verse 1 stipulates the CPO belongs to PT. Tapian Nadenggan and to be transported from mill to bulking by CV Alam Persada.</p> <p>In addition, the independent third-party contractor signed statement letter "Surat Pernyataan" dated 2 March 2020. In the statement letter stated CV Alam Persada will comply to sustainable palm oil requirement and willing to be audited by Certification Body.</p>	Complied

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	<p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>b) "<i>Surat Perjanjian Kerja</i>" No.002/TN/HNAM/04/2023-CPO dated 1 April 2023 between PT. Tapan Nadenggan and CV Berkas Sekumpul". Contract agreement valid until 31 March 2025. In the agreement, Verse 1 stipulates the CPO belongs to PT. Tapan Nadenggan and to be transported from mill to bulking by CV Berkas Sekumpul.</p> <p>In addition, the independent third-party contactor signed statement letter "<i>Surat Pernyataan</i>" dated 2 March 2020. In the statement letter stated CV Alam Persada will comply to sustainable palm oil requirement and willing to be audited by Certification Body.</p> <p>c) "<i>Surat Perjanjian Kerja</i>" No.003/TN/HNAM/04/2023-CPO" dated 1 April 2023 between PT. Tapan Nadenggan and CV Karya Bahtera Utama. Contract agreement valid until 31 March 2025. In the agreement, Verse 1 stipulates the CPO belongs to PT. Tapan Nadenggan and to be transported from mill to bulking by CV Karya Bahtera Utama.</p> <p>In addition, the independent third-party contactor signed statement letter "<i>Surat Pernyataan</i>" dated 2 March 2020. In the statement letter stated CV Alam Persada will comply to sustainable palm oil requirement and willing to be audited by Certification Body.</p> <p>d) "<i>Surat Perjanjian Kerja</i>" No.004/TN/HNAM/04/2023-CPO" dated 1 April 2023 between PT. Tapan Nadenggan and Yayasan Al Miftahussalam. Contract agreement valid until 31 March 2025. In the agreement, Verse 1 stipulates the CPO belongs to PT. Tapan Nadenggan and to be transported from mill to bulking by CV Al Miftahussalam.</p> <p>In addition, the independent third-party contactor signed statement letter "<i>Surat Pernyataan</i>" dated 9 March 2020. In the statement, stated CV Alam Persada will comply to sustainable palm oil requirement and willing to be audited by Certification Body.</p>	
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		During onsite RSPO P&C CAV in PT. Tapian Nadenggan – Hanau POM, audit team interviewed the contractors: CV Alam Persada, noted the contractors understanding on critical aspect in transporting certified CPO to bulking. However, there is no CPO certified RSPO deliver by transporter. All CPO deliver as ISCC certified and non-certified.	
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. Tapian Nadenggan - Hanau POM contracting CPO transport to independent third parties, CV Alam Persada, CV Berkat Sekumpul, CV Karya Bahtera Utama, CV Al Miftahussalam.</p> <p>PT Tapian Nadenggan record the names and contact details of all contractors used for CPO transporting:</p> <ul style="list-style-type: none"> • CV Alam Persada, address: Jl. Jend. Sudirman RT 18, Kel. Sidoarjo Kab. Kobar; Contact person: H. Armayan (0813495*****). • CV Berkat Sekumpul, address: Keluarahan Kumai Hilir RT 11 Kec. Kumai, Kab. Kobar; Contact person: Siswanto (0852249*****). • CV Karya Bahtera Utama, address: Jl. Pmaeran No. 375 RT 008 RW 002 Pembuang Hulu; Contact person: H. Edi Ruslianor (0815651*****). • CV Al Miftahussalam Hanau Seruyan, address: Jl. Bakri Entong Pembuang Hulu 1 Kec. Hanau Kab. Seruyan Kalimantan Tengah; Contact Person: H. Noordin (0856510*****). <p>During this assessment, the auditor team has taken sample on behalf of transporter CV Alam Persada and confirmed the record of details of the contractor, covers the contractor's company profile, address, contact person, email and phone number, contract agreement and period, and list of vehicles</p>	Complied

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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.	The site committed to inform CB related name and contact details of any new contractors to CB. PT Tapian Nadenggan - Hanau POM has informed to CB before audit conducted with pre information audit checklist submission to CB.	Complied
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>	<p>PT Tapian Nadenggan – Hanau POM refers to procedure “SOP Rantai Pasok Model Mass Balance” No. SOP/TN/SCP rev.09 dated 3 July 2021. The procedure explains all aspects of supply chain and traceability scope in PT Tapian Nadenggan: consist of FFB receiving, weighing, FFB quality checking, processing in Palm Oil Mill, CPO and PK production and reporting; CPO and PK dispatch from Palm Oil Mill and receiving in storage tank for delivery; Shipping instruction and preparation; CPO and PK stock balancing post-shipping; document control.</p> <p>Hanau POM; maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>Evidence of minimum 2 years retention times can be seen at document weighbridge card date 29 September 2024 No. K222 HNAM G 11943 No. A044492 063471; 1st weight 12,850 kg; 2nd weight 4,360 kg; net weight 8,490 kg; Goods Out: Palm Kernel; Seller Name: PT Tapian Nadenggan – Hanau Estate; Buyer name: PT Tapian Nadenggan – Hanau POM; Transporter 000044 PT Tapian Nadenggan – LNGE; Driver Ariyanto; Clerk: Lely Riyani.</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 – Section 2.4.12.e) with minimum retention period of 10 years.</p>	Complied

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		<p>Audit team verified the implementation of the procedure through checking delivery dockets and weighbridge.</p> <p>a. PT Tapian Nadenggan – Hanau POM maintains mass balance spreadsheet to monitor the proportion of certified FFB, non-certified FFB, certified CPO, non-certified CPO, certified PK and non-certified PK.</p> <p>b. PT Tapian Nadenggan – Hanau POM through mass balance spreadsheet monitors the proportion of certified CPO and certified PK.</p> <p>c. Based on document review against Hanau POM mass balance spreadsheet period 2023 - 2024 (to date August 2024), CH has never sold short.</p> <p>As per Mass Balance Report June 2024 obtained information that mill has positive stock 306.32 MT (CPO) and 99.65 MT (PK). It can be concluded there is no short selling during this audit.</p>	
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>According to the long-term projection, top management has set the extraction rate for the next 5 years where OER 20.50% and KER 6.25%. Based on daily production report above, the extraction rate (OER/KER) reported and updated in daily basis. Since January – August 2024 average OER is 19.07%; KER is 6.10%.</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>According to the long-term projection, top management has set the extraction rate for the next 5 years where OER 20.50% and KER 6.25%. Based on daily production report above, the extraction rate (OER/KER) reported and updated in daily basis. Since January – August 2024 is OER is 19.07%; KER is 6.10%.</p>	Complied

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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>	PT. Tapan Nadenggan – Hanau POM uses Mass Balance supply chain model. The mill only claimed the FFB proportion from certified supply bases which comprise of company-own estate (Hanau Estate, Tasik mas Estate, Tanjung Paring Estate and Langadang Estate).	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 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>PT Tapan Nadenggan – Hanau POM has made shipping announcement through PalmTrace transaction for period June 2023 – Sept 2024. Sample seen:</p> <ol style="list-style-type: none"> Transaction code TR-8288544a-8fa8: <ul style="list-style-type: none"> Shipping announcement TR-8288544a-8fa8 Seller: PT Tapan Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; Seller Contract No: L009/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapan Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 1,589.19 MT; Transport Detail Shipping B/L: 28 July 2023; Transaction ID: TR-8288544a-8fa8; Status: confirmed; Announced Date: 7 August 2023. Buyer Member Name: PT Tapan Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447. Transaction code TR-293a7364-f5be: <ul style="list-style-type: none"> Shipping announcement TR-293a7364-f5be Seller: PT Tapan Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; Seller Contract No: L011/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapan Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 150.77 MT; Transport Detail Shipping B/L: 31 July 2023; Transaction ID: TR-293a7364-f5be; Status: confirmed; Announced Date: 7 August 2023. Buyer Member Name: PT Tapan Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447. Transaction code TR-de201282-622c: 	Complied

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		<ul style="list-style-type: none"> Shipping announcement TR-de201282-622c Seller: PT Tapian Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; Seller Contract No: L016/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapian Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 445.19 MT; Transport Detail Shipping B/L: 30 November 2023; Transaction ID: TR-de201282-622c; Status: confirmed; Announced Date: 29 December 2023. Buyer Member Name: PT Tapian Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447. <p>4. Transaction code TR-ab3d97ed-5fdd:</p> <ul style="list-style-type: none"> Shipping announcement TR-ab3d97ed-5fdd Seller: PT Tapian Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; Seller Contract No: L016/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapian Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 1,246.43 MT; Transport Detail Shipping B/L: 30 December 2023; Transaction ID: TR-ab3d97ed-5fdd; Status: confirmed; Announced Date: 4 January 2024. Buyer Member Name: PT Tapian Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447. <p>5. Transaction code TR-8b01405d-b89d:</p> <ul style="list-style-type: none"> Shipping announcement TR-8b01405d-b89d Seller: PT Tapian Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; Seller Contract No: L007/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapian Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 462.45 MT; Transport Detail Shipping B/L: 22 June 2024; Transaction ID: TR-8b01405d-b89d; Status: confirmed; Announced Date: 25 June 2024. Buyer Member Name: PT Tapian Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447. <p>6. Transaction code TR-727c748b-c649:</p>	
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		<ul style="list-style-type: none"> Shipping announcement TR-727c748b-c649 Seller: PT Tapian Nadenggan – Hanau POM; Member ID: RSPO_PO100001154; Seller Contract No: L007/TN; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Tapian Nadenggan – Hanau POM; Mill Country: Indonesia; Volume: 1,323.25 MT; Transport Detail Shipping B/L: 24 July 2023; Transaction ID: TR-727c748b-c649; Status: confirmed; Announced Date: 29 July 2024. Buyer Member Name: PT Tapian Nadenggan – Hanau KCP; Member ID: RSPO_PO10000001447. <p>Remove: PT Tapian Nadenggan – Hanau POM also remove RSPO certified CSPO from their PalmTrace account. For example, transaction ID: ST-TR-d1d26310-130a on 10 September 2024 for removed 11,847.04 MT CSPO from certified stock.</p>	
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	PT. Tapian Nadenggan – Hanau POM has not made claims regarding the support of RSPO certified oil palm products. However, the organization aware about the RSPO Rules on Market Communications and Claims.	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. Tapian Nadenggan – Hanau POM did not conduct 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 on website: https://goldenagri.com.sg .	Complied
4.2	In corporate communications, a member is allowed to: 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	In corporate communication, GAR has display its RSPO membership status, display a link to the RSPO web address, stated that GAR support	Complied

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	<p>D. state the member's history with regard to RSPO</p> <p>E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership</p>	the work of the RSPO and stated GAR's history with regard to the RSPO. GAR did not use RSPO trademark on the website.	
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.	On the website, 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
4.4	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.	On the website, GAR ensure that all communication is consistent, clear and not mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own 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 ensure that all communication is consistent, clear and not mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.	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>	GAR has display its RSPO membership status and display a link to the RSPO web address. Thus, it is verified that the UoC is one of the RSPO members.	Not Applicable

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	<p>i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)."</p> <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. Tapian Nadenggan – Hanau POM only stated in sales documents, e.g., Sales Contract, Delivery Order and Weighbridge Ticket that the product they sold is RSPO Certified CPO or PK with Mass Balance Module. The communication is mainly of the RSPO certificate number and product description.	Complied
5.1.2	Product-specific communications are voluntary.	PT. Tapian Nadenggan – Hanau POM product specification communications already stated on shipping information such as FFA rate and product type (CPO or PK).	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.	RSPO label is not displayed on product-specific communications.	Complied
5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	PT. Tapian Nadenggan – Hanau POM does not use any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products	Complied

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5.1.5	<p>If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below</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. 	PT. Tapan Nadenggan – Hanau POM is a palm oil mill implementing RSPO P&C, not a retailers, traders or distributors.	Not Applicable
5.1.6	<p>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</p>	PT. Tapan Nadenggan – Hanau POM is a palm oil mill implementing RSPO P&C, not a retailers, traders or distributors.	Not Applicable
5.2 Off pack claims			
5.2.1	<p>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</p>	PT. Tapan Nadenggan – Hanau POM only stated in sales documents, e.g., Sales Contract, Delivery Order and Weighbridge Ticket that the product they sold is RSPO Certified CPO or PK with Mass Balance Module. The communication is mainly of the RSPO certificate number and product description.	Complied

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	should be used together with the valid trademark licence number wherever an off pack claim is made.	There is no RSPO Label used.	
5.2.2	When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	PT. Tapian Nadenggan – Hanau POM stated in sales documents, e.g., Sales Contract, Delivery Order and Weighbridge Ticket that the product they sold is RSPO Certified CPO or PK with Mass Balance Module, and RSPO certified number is available.	Complied
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. Tapian Nadenggan – Hanau POM is a palm oil mill implementing RSPO P&C, not a distributor or wholesaler.	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. Tapian Nadenggan – Hanau POM is an RSPO certificate holder with certificate number RSPO 679706, originally issued by BSI Services Malaysia Sdn Bhd on 26 September 2012. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached.	Complied
5.3.2	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	PT. Tapian Nadenggan – Hanau POM is an RSPO certificate holder with certificate number RSPO 679706, originally issued by BSI Services	Complied

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	<p>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* • 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>Malaysia Sdn Bhd on 26 September 2012. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached.</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>	<p>PT. Tapan Nadenggan – Hanau POM is an RSPO certificate holder with certificate number RSPO 679706, originally issued by BSI Services Malaysia Sdn Bhd on 26 September 2012. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached.</p>	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>	<p>PT. Tapan Nadenggan – Hanau POM is an RSPO certificate holder with certificate number RSPO 679706, originally issued by BSI Services Malaysia Sdn Bhd on 26 September 2012. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached.</p>	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>	<p>PT. Tapan Nadenggan – Hanau POM is an RSPO certificate holder with certificate number RSPO 679706, originally issued by BSI Services Malaysia Sdn Bhd on 26 September 2012. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached.</p>	Complied
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	PT. Tapan Nadenggan – Hanau POM communication has not stated information about the claimant's RSPO membership status.	Complied
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	PT. Tapan Nadenggan – Hanau POM communication has not stated information about the claimant's RSPO membership status.	Complied

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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.	There is no RSPO Label used.	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.	There is no on pack claim used.	Complied
MODULE B – MASS BALANCE SPECIFIC RULES			
Mass Balance palm oil content			
	95% of the palm oil content must be RSPO MB-certified.	The MB volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under MB model is considered 100% content.	Complied
	If 100% of RSPO MB certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.	The MB volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under MB model is considered 100% content.	Complied
Messaging			
	<p>Messaging ALLOWED in storytelling in product-specific communications includes:</p> <ul style="list-style-type: none"> [Palm oil products]/[palm oil]/[palm kernel oil] from RSPO certified mills and plantations were mixed with non-certified palm oil products in the supply chain. <p>The volume of [palm oil products]/[palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations.</p>	<p>PT. Tapian Nadenggan – Hanau POM did not use the RSPO trademark and/or RSPO label in the product. The mill sells its product in bulk.</p> <p>Not applicable.</p>	Not Applicable
Product-Specific Communications Labelling			

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	<p>Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> The RSPO Label MUST contain the tag "MIXED". The tag "MIXED" designates palm oil products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag "MIXED" on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. The RSPO Label can also include the statement: "[The palm oil contained in this product] contributes to the production of certified sustainable palm oil". 	<p>PT. Tapian Nadenggan – Hanau POM did not use the RSPO trademark and/or RSPO label in the product. The mill sells its product in bulk.</p> <p>Not applicable.</p>	Not Applicable
Principle 4: Respect community and human rights and deliver benefit 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>There have been no updates to the company's human rights policy compared to the previous assessment. PT Tapian Nadenggan maintains its Business Ethics and Human Rights Policy (<i>Etika Bisnis dan Hak Asasi Manusia Sinarmas Agri Business and Food</i>), which was signed by the Head of Policy and Compliance Division on 12 December 2019. This policy outlines the following key principles:</p> <ul style="list-style-type: none"> Respect workers' rights and dignity in accordance with the provisions of law, provide natural treatment without discrimination and build harmonious industrial relations. Respect workers' rights in terms of freedom of opinion, collective bargaining, and forming and joining trade unions / labor unions. Prevent forced labor practices and do not use workers resulting from human trafficking. Ensure not to employ child labor in all lines of operation. Ensuring the safety of the work environment and company operations. 	Complied

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		<ul style="list-style-type: none"> • Recognize the equal rights and participation of women around the operating unit. • Creating a working area that is safe and healthy and provides environmental protection. • Respect the rights of local and customary communities in which the company operates. • Respect and protect the rights of whistleblowers and human rights defenders (HRD). • Comply with legal provisions regarding the prevention of bribery and corruption. • Carry out remedial measures and resolve negative impacts if there are human rights violations through a transparent and legal process. <p>The policy has been clearly documented and communicated to workers during morning briefings. Additionally, signboards have been placed in various locations to ensure accessibility and awareness among employees. According to interview with the workers' union and sample of workers, there have been no reports or incidents of human rights violations within the operational area of the certification unit. The company also upholds the rights of human rights defenders, with a strict prohibition against any form of retaliation towards them.</p>	
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 interviews with the workers' union and employees during the audit, it was confirmed that PT Tapan Nadenggan does not resort to intimidation or violence (including any form of harassment or paramilitary involvement) to resolve issues, complaints, or grievances. Up to this ASA 2_2, there have been no conflicts or land disputes involving the company. This is further supported by interviews with local communities and relevant authorities during public consultations, where</p>	Complied

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		it was stated that no land conflicts exist within the company's operational area.	
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>There have been no updates to the company's procedure for handling complaints and grievances. PT Tapan Nadenggan continues to use the established system as outlined in the SOP for Complaint and Conflict Handling (SOP/SMART/SUST/IV/003 Rev. 03, dated 14 February 2022).</p> <ul style="list-style-type: none"> The objective of the SOP is to ensure that complaints and conflicts, whether internal or external, are resolved effectively and efficiently in alignment with the principles and criteria for sustainable palm oil plantations. The scope of this procedure includes the recording of complaints and conflicts, rating their severity, communication, planning, resolution, monitoring, and reporting. It also addresses complaints related to sexual harassment and acts of violence within the company's operational areas. In summary, the procedure for handling complaints and conflicts follows these steps: recording the complaint, rating the severity (low, medium, high based on criteria such as the number of people affected, organizational level, and whether external parties are involved), drafting a handling plan, obtaining approval, implementing the plan, and documenting the resolution process. <p>Additionally, the certification unit has a mechanism that allows stakeholders to report concerns, fraud, violations, or other issues via SMS, WhatsApp, voice note, email, PO Box, or mailing address. The details are as follows:</p> <ul style="list-style-type: none"> Email: TellUs@sinarmas-agri.com SMS, WhatsApp, or Voice Note: 088-1111-8000 PO Box: 2220 	Complied

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		<ul style="list-style-type: none"> Mailing Address: JKP 10222 Jakarta, Indonesia <p>This information is posted in all division and estate offices to ensure accessibility.</p> <p>Based on interviews with harvesters, mill operators, and surrounding communities, it was evident that they are well-informed about the communication procedures and the designated communicators between the company and the community. This ensures that even illiterate individuals are kept informed through direct communication with these personnel.</p> <p>Upon reviewing the "<i>Formulir Pencatatan Keluhan dan Ketidakpuasan (Internal dan Eksternal)</i>" (F/SMART/SUST/IV/003/001) for the period from January to August 2024, it was found that there were no grievances, complaints, or conflicts from either internal or external parties.</p>	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <p>- Minor compliance -</p>	<p>There have been no updates to the company's procedure for handling complaints and grievances. PT Tapan Nadenggan continues to use the established system as outlined in the SOP for Complaint and Conflict Handling (SOP/SMART/SUST/IV/003 Rev. 03, dated 14 February 2022).</p> <p>Complaints and grievances submitted by anonymous complainants and whistle-blowers are accepted by the organization. The identity of whistle-blowers is protected and kept confidential by the organization to mitigate the risk of retaliation. All complaints and grievances from stakeholders are recorded in the Complaint and Grievance Logbook, with responses to social complaints required within a maximum of one month. The Head of Administration (KTU) informs the manager within one week to facilitate discussions on how to address the complaint.</p> <p>The grievance and complaints handling procedure is well-established and disseminated annually to all workers in the mill and estates, as well as relevant stakeholders. Dissemination was delivered verbally in a</p>	Complied

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		<p>language understood by the stakeholder. Below are example of dissemination record:</p> <ul style="list-style-type: none"> - On 23 January 2024, to community representative of Sandul Village, attended by 4 participants; - On 24 January 2024, to community representative of Tanjung Rangs II Village, attended by 10 participants; - On 27 February 2024, to workers of Tanjung Paring Estate – Division 1, 2 and 3, attended by 201 participants; - On 28 February 2024, to workers of Tanjung Paring Estate Division 4, attended by 80 participants; - On 29 February 2024, to workers of Tanjung Paring Estate Division 5 and 6, attended by 161 participants; - On 26 March 2024, to workers of Hnau Estate Division 4; - On 1 April 2024, to workers of Hanau Estate Division 5; - On 8 February 2024, to contractors, attended by 11 participants. <p>Based on interviews with workers, contractors, and government agencies, it was confirmed that stakeholders are aware of the company's grievance submission mechanism.</p>	
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>Records of grievances and complaints are documented using the "Formulir Pencatatan Keluhan dan Ketidakpuasan (Internal dan Eksternal)" (F/SMART/SUST/IV/003/001). For the period from January to August 2024, it was found that there were no grievances, complaints, or conflicts reported from either external or internal parties.</p>	Complied
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p>	<p>The SOP for Handling Complaints and Conflicts (SOP/SMART/SUST/IV/003, last revised on 8 March 2022) stipulates that the resolution of complaints should first be addressed through deliberation. If an agreement cannot be reached, the parties involved</p>	Complied

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	- Minor compliance -	may escalate the case to legal proceedings or refer it to the RSPO Complaint Panel.	
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 -	<p>There have been no changes to the procedure regarding contributions to community development. PT Tapan Nadenggan follows procedures outlined in SOP/SMART/CDES-CSR/SADV/I/001, dated 5 December 2012, which detail the identification of potential programs, the implementation of social responsibility work programs, and the monitoring of plantation business responsibilities.</p> <p>The company's commitment to social responsibility in community development is fulfilled through its CSR Program and based on submitted proposals. The CSR program is developed annually in alignment with the financial year. Various activities under social and environmental responsibility are planned through consultation with local communities, covering education, social welfare, infrastructure, the environment, religion, and economic development. Evidence of these consultations can be found in the Social Impact Assessment (SIA) review documents.</p> <p>Each estate and mill prepare an annual CSR activity plan, which includes areas such as education, health, economy, infrastructure, and social development.</p> <p>Based on CSR Report year 2023, dated March 2024 the company shows records of the realization of CSR activities and documentary evidence for all activities that have been realized, covered the aspect:</p> <ul style="list-style-type: none"> • Education: provide the elementary and junior high school in estate and apprentice program for vocational high school students. • Health: provide the clinic for internal and external (local communities, special operation (cleft lip, hernia and cataract 	Complied

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		<p>surgery), health education, monitoring of maternal and child health (Posyandu), blood donation, etc.</p> <ul style="list-style-type: none"> • Infrastructure: road maintenance, construction of a pier on the river and sport facility maintenance. • Economy: Food Security and Forest Village Conservation (including horticultural crop cultivation, fish farming in cages, duck farming and honeybee cultivation). In addition, the company also provide local contractor for FFB/EFB/CPO/PK/PKO transporter. • Social: donation for traditional ceremony, flood victims and house rehabilitation for poor communities. • Environment: maintaining conservation areas and protected areas in company area by involving the fostered village community and raising public awareness of the importance of protecting the environment in the company area. CSR activities in the environmental sector contribute to the fulfilment of SDG's points 13 and 15. <p>Based on interviews with representatives of local communities from the Village of Kalang, Tanjung Rangas, Panimba Raya, and Pembuang Hulu II, it was acknowledged that the company has provided social assistance to the community and created employment opportunities for local residents.</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	<p>(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior 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>During this ASA 2_2, there have been no changes to the legal ownership documents of the land compared to the previous assessment. The company maintains legal land ownership through the following documents:</p> <p>Land Use Title</p> <p>The company holds two HGU certificates, detailed as follows:</p>	Complied

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		<ul style="list-style-type: none"> • BPN Decree No. 20/HGU/BPN/99 dated 5 March 1999: HGU Certificate No. 14 for Pembuang Hulu I, Pembuang Hulu II, and Derangga Villages, Hanau District, East Kotawaringin Regency, registered under PT Tapian Nadenggan. Total area: 4,890 Ha. The validity period has been extended for 35 years from 2000, based on the Decree of the Head of BPN No. 20/HGU/BPN/99 (Hanau Estate). • BPN Decree No. 11/HGU/BPN/2005 dated 18 February 2005: HGU Certificate No. 11 for Kalang, Sandul, Tanjung Rangas Serabi, and Tanjung Paring Villages, Central Seruyan and Hanau Districts, Seruyan Regency, registered under PT Tapian Nadenggan. Total area: 12,172.111 Ha. The certificate has been extended for 35 years from 2005, based on the Decree of the Head of BPN No. 11/HGU/BPN/2005 (Tanjung Paring Estate, Tasik Mas Estate, and Langadang Estate). <p>Location Permit</p> <ul style="list-style-type: none"> • Decree of the Regent of Seruyan No. 45 of 2004 dated 31 March 2004: Amending the Decree of the Regent of Seruyan No. 14 of 2003 dated 30 April 2003 concerning Location Permits for oil palm plantation development from PT Lestari Unggul Jaya to PT Tapian Nadenggan in Sandul and Sebabi Villages, Central Seruyan, Tanjung Hara, and Asam Baru Districts, Hanau District, Seruyan Regency. The location permit area was changed from 9,100 Ha to 12,178.308 Ha. Of this area, 12,150.528 Ha is allocated for plantations, and the remaining 27.780 Ha is designated for the construction of a Palm Oil Mill (PMKS). Location Permit Maps are available at a scale of 1:250,000. 	
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		<p>Environmental Permit</p> <ul style="list-style-type: none"> Environmental permit (AMDAL): First issued in 1997 and ratified by the Decree of the Minister of Agriculture No. 017/ANDAL/RKL-RPL/BA/VIII/1997 for PT. Lestari Unggul Jaya. Environmental permit based on Seruyan Regent Decree No. 188.45/402/2017 dated 14 September 2017: Concerning Environmental Permits for the Development of Palm Oil Plantations and supporting facilities, including changes in environmental management and monitoring by PT Tapian Nadenggan. The activity is located in Sandul Village, Derangga Village, Batu Ampar District, Hanau District, and Seruyan Raya District, Seruyan Regency, Central Kalimantan Province. <p>Business Permit</p> <p>PT Tapian Nadenggan holds a Plantation Business Permit (IUP) as stated in the Seruyan Regent's Decree No. 188.45/194/2015 dated 15 May 2015 concerning Adjustments to the Plantation Business Permit (IUP) for PT Tapian Nadenggan.</p>	
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>The unit of certification can provide several documents as evidence of the initial land acquisition process at PT Tapian Nadenggan, including records of Release of Rights and Compensation, as example below:</p> <p>Sample of compensation record:</p> <ul style="list-style-type: none"> - <i>"Berita Acara Penyerahan Tanah dan Pemberian Kompensasi"</i> No. 059/BAK-(TPRE) 07/2003, dated 22 July 2003 for land compensation on behalf of Wait I, 8.286 Ha (parcel No. 31), amount IDR 4,143,000. Completed with statement of land handover, photograph and receipt. 	Complied

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	<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>4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities. Including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.</p>	<p>- <i>"Berita Acara Penyerahan Tanah dan Pemberian Kompensasi"</i> No. 196/BAK-TPRE/01/2004, dated 3 January 2004 for land compensation on behalf of Jarni Bin Mansyur, 8.434 Ha (parcel No. 370), amount IDR 4,217,000. Completed with statement of land handover and receipt.</p> <p>Based on a review of a sample of land compensation documentation, it is evident that land acquisition was conducted in accordance with the Free, Prior, and Informed Consent (FPIC) principles. The documentation, prepared in Indonesian, includes the involvement and witnessing of community representatives such as the village head and sub-district head. This evidence confirms that the unit of certification has fulfilled its obligation to acquire land within the HGU area, respecting the rights and interests of other parties.</p> <p>Interviews with representatives from the villages of Kalang, Tanjung Rangas, Panimba Raya, and Pembuang Hulu II revealed that there have been no negative issues regarding land acquisition in the company's operational area. The land acquisition process has been completed with mutual agreement between the company and the previous landowners.</p> <p>It is also noted that compensation was paid directly to the landowners, and no issues related to the compensation process have arisen to date. Furthermore, there are no customary rights claimed in or near the PT Tapian Nadenggan concession area.</p>	
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>The unit of certification can provide a map that illustrates legal rights, including the HGU boundary map at scales of 1:50,000 and 1:40,000. This map is part of the HGU certificate issued by the Land Office and was developed through participatory mapping.</p> <p>As outlined in section 4.4.2, it is evident that the land release negotiation process was conducted fairly, openly, and transparently, based on mutual agreement without coercion from either party. The community was represented throughout the process, and all relevant information</p>	Complied

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		regarding land acquisition is documented in appropriate forms and languages (Bahasa Indonesia).	
4.4.4	All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements. - Minor compliance -	As detailed in section 4.4.2, the negotiation process for land release has been conducted in a fair, open, and transparent manner, based on mutual agreement without any coercion from either party. The community, including the previous landowner and village head representative, was actively involved in the process. All relevant information regarding land acquisition is documented in appropriate forms and languages (Bahasa Indonesia).	Complied
4.4.5	(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. - Critical (Major) compliance -	As explained in section 4.4.2, the negotiation process for land release has been conducted in a fair, open, and transparent manner, based on mutual agreement without any coercion from either party. The community was represented by the previous landowner and the village head representative throughout the process.	Complied
4.4.6	There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	Regarding the implementation of the FPIC process, according to the explanation in indicator 4.4.2, all land compensation has been given to previous land holders. For obligations in building productive businesses, PT Tapian Nadenggan has collaborated for productive business activities as proven in the cooperation document between the company and Koperasi Pelangi Danau Seluluk, a local cooperative representing nine villages: Kalang, Sandul, Tanjung Rangas, Tanjung Paring, Panimba Raya, Tanjung Hara, Derangga, Pembuang Hulu 1, and Pembuang Hulu 2. The partnership focuses on FFB (Fresh Fruit Bunch) transportation services. Available MoU between communities represented by Koperasi Pelangi Danau Seluluk and PT Tapian Nadenggan " <i>Perjanjian Kerjasama Fasilitas Pembangunan Kebun Masyarakat Sekitar Bentuk Kemitraan Lainnya Subsistem Penunjang Kegiatan Pengangkutan (Transportasi) antara Koperasi Pelangi Danau Seluluk dengan PT Tapian Nadenggan</i> ",	Complied

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		<p>No. 004/TN/EXT/X/2023, dated 26 October 2023, regarding Partnership Supporting Subsystems for Transportation Activities.</p> <p>Available minutes of meeting between PT Tapan Nadenggan and Koperasi Jasa Pelangi Danau Seluluk (rental truck provider), dated 12 September 2024, with agenda as follow:</p> <ul style="list-style-type: none"> - Explanation of the FPKMS (<i>Fasilitas Pembangunan Kebun Masyarakat Sekitar</i>) Project Implementation Schedule. - Explanation of the FPKMS project cash flow based on Company transportation calculations. - Addendum to the FPKMS agreement - Explanation of the FPKMS activity scheme for recording truck usage, diesel usage and truck repairs according to FPKMS - Credit agreement and fees with Bank Kalteng. 	
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 the verification of documents related to environmental compliance, land use titles, and public consultations with relevant stakeholders, no new planting has occurred since 2010.</p> <p>As detailed in Indicator 4.4.1, the company possesses the following land ownership legality documents:</p> <p>Land Use Title</p> <p>The company holds two HGU certificates, detailed as follows:</p> <ul style="list-style-type: none"> • BPN Decree No. 20/HGU/BPN/99 dated 5 March 1999: HGU Certificate No. 14 for Pembuang Hulu I, Pembuang Hulu II, and Derangga Villages, Hanau District, East Kotawaringin Regency, registered under PT Tapan Nadenggan. Total area: 4,890 Ha. The 	Complied

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		<p>validity period has been extended for 35 years from 2000, based on the Decree of the Head of BPN No. 20/HGU/BPN/99 (Hanau Estate).</p> <ul style="list-style-type: none"> • BPN Decree No. 11/HGU/BPN/2005 dated 18 February 2005: HGU Certificate No. 11 for Kalang, Sandul, Tanjung Rangas Serabi, and Tanjung Paring Villages, Central Seruyan and Hanau Districts, Seruyan Regency, registered under PT Tapian Nadenggan. Total area: 12,172.111 Ha. The certificate has been extended for 35 years from 2005, based on the Decree of the Head of BPN No. 11/HGU/BPN/2005 (Tanjung Paring Estate, Tasik Mas Estate, and Langadang Estate). <p>Location Permit</p> <ul style="list-style-type: none"> • Decree of the Regent of Seruyan No. 45 of 2004 dated 31 March 2004: Amending the Decree of the Regent of Seruyan No. 14 of 2003 dated 30 April 2003 concerning Location Permits for oil palm plantation development from PT Lestari Unggul Jaya to PT Tapian Nadenggan in Sandul and Sebaby Villages, Central Seruyan, Tanjung Hara, and Asam Baru Districts, Hanau District, Seruyan Regency. The location permit area was changed from 9,100 Ha to 12,178.308 Ha. Of this area, 12,150.528 Ha is allocated for plantations, and the remaining 27.780 Ha is designated for the construction of a Palm Oil Mill (PMKS). Location Permit Maps are available at a scale of 1:250,000. <p>Environmental Permit</p> <ul style="list-style-type: none"> • Environmental permit (AMDAL): First issued in 1997 and ratified by the Decree of the Minister of Agriculture No. 017/ANDAL/RKL-RPL/BA/VIII/1997 for PT. Lestari Unggul Jaya. • Environmental permit based on Seruyan Regent Decree No. 188.45/402/2017 dated 14 September 2017: Concerning 	
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		<p>Environmental Permits for the Development of Palm Oil Plantations and supporting facilities, including changes in environmental management and monitoring by PT Tapian Nadenggan. The activity is located in Sandul Village, Derangga Village, Batu Ampar District, Hanau District, and Seruyan Raya District, Seruyan Regency, Central Kalimantan Province.</p> <p>Business Permit</p> <p>PT Tapian Nadenggan holds a Plantation Business Permit (IUP) as stated in the Seruyan Regent's Decree No. 188.45/194/2015 dated 15 May 2015 concerning Adjustments to the Plantation Business Permit (IUP) for PT Tapian Nadenggan.</p>	
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 documented, long-term and two- way process of consultation and negotiation.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the verification of documents related to environmental compliance, land use titles, and public consultations with relevant stakeholders, no new planting has occurred since 2010.</p> <p>Interviews with community representatives from the villages of Kalang, Tanjung Rangas, Panimba Raya, and Pembuang Hulu II confirm that there have been no negative issues related to land acquisition within the company's operational area. The land acquisition was completed through agreements between the company and the previous landowners.</p> <p>Furthermore, the compensation process was conducted directly with the landowners, and there have been no reported problems regarding this process. It was also confirmed that there are no customary rights within or near the PT Tapian Nadenggan concession area.</p>	Complied
4.5.3	<p>Evidence is available that affected local peoples understand they have the right to say 'agree' or 'not agree' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until</p>	<p>Based on the verification of documents related to environmental compliance, land use titles, and public consultations with relevant stakeholders, no new planting has occurred since 2010.</p>	Complied

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	<p>an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.</p> <p>- Minor compliance -</p>	<p>Similar information was gathered from interviews with representatives from the villages of Kalang, Tanjung Rangas, Panimba Raya, and Pembuang Hulu II. They reported that there has been no land compensation process in the past ten years. The village representatives confirmed that past compensation processes were conducted based on mutual agreements without any form of intimidation.</p> <p>Field observations and a review of the company's operational maps indicate that there are areas within the company's HGU that have not been compensated. The company has classified these areas as occupied land. Although these lands fall within the HGU, the landowners have chosen not to sell their land. The community representatives affirmed that there have been no conflicts with the company regarding these areas, and landowners continue to have access to their land without any issues.</p>	
4.5.4	<p>To ensure local food and water security and as part of the FPIC process, SEIA participation and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of land allocations process.</p> <p>- Minor compliance -</p>	<p>Based on the verification of documents related to environmental compliance, land use titles, and public consultations with relevant stakeholders, no new planting has occurred since 2010.</p> <p>Based on interviews with representatives from the villages of Kalang, Tanjung Rangas, Panimba Raya, and Pembuang Hulu II, local communities do not face any restrictions on access to water and food within the company's operational areas. The only exceptions are conservation areas, where there are prohibitions against destroying or hunting protected animals.</p>	Complied
4.5.5	<p>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.</p> <p>- Minor compliance -</p>	<p>As outlined in sections 3.4.1 and 3.4.2, the company has provided evidence of a social impact assessment conducted using the Free, Prior, and Informed Consent (FPIC) approach. This assessment involved various key stakeholders, including village heads, government agencies, and the surrounding community. Additionally, the social and environmental impacts are documented in the AMDAL (2006) report,</p>	Complied

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		which evaluates the sustainability of the company's palm oil plantations and mills, taking into account both environmental and social aspects.	
4.5.6	<p>Evidence is available that the communities or their representatives gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.</p> <p>- Minor compliance -</p>	<p>As detailed in indicator 4.5.2, interviews with community representatives from the villages of Kalang, Tanjung Rangas, Panimba Raya, and Pembuang Hulu II revealed no negative issues related to land acquisition within the company's area. The land acquisition process was completed through mutual agreement between the company and the previous landowners.</p> <p>The compensation process was conducted directly with the landowners, and there have been no issues reported regarding land compensation. Additionally, there are no customary rights in or near the PT Tapan Nadenggan concession area.</p> <p>The land rights documents held by the company remain valid, and all acquisitions have adhered to government regulations. Currently, there are no plans for opening new areas or updates to the land rights documents.</p>	Complied
4.5.7	<p>After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.</p> <p>- Minor compliance -</p>	Based on the verification of documents related to environmental compliance, land use titles, and public consultations with relevant stakeholders, no new planting has occurred since 2010.	Complied
4.5.8	<p>(C) New lands are not acquired in areas inhabited by communities in voluntary isolation.</p> <p>- Critical (Major) compliance -</p>	Based on the verification of documents related to environmental compliance, land use titles, and public consultations with relevant stakeholders, no new planting has occurred since 2010.	Complied
<p>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.</p>			

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4.6.1	<p>(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.</p> <p>- Critical (Major) compliance -</p>	<p>The company has established a Land Compensation Procedure, outlined in document No. SOP/SMART/SENS-CSR/SADV/I/003, dated 1 July 2014 and revised on 8 November 2017. This procedure addresses the identification of legal, customary, or user rights and specifies how to identify individuals entitled to compensation.</p> <p>During public consultations with community representatives from the villages of Kalang, Tanjung Rangas, Panimba Raya, and Pembuang Hulu II, it was noted that the community is aware of this procedure through dissemination efforts conducted by the company. The representatives also expressed agreement with the procedure. Based on auditor observations, this procedure is available at each estate unit and is accessible to all stakeholders.</p>	Complied
4.6.2	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a Land Compensation Procedure documented in No. SOP/SMART/SENS-CSR/SADV/I/003, dated 1 July 2014, with a revision on 8 November 2017. This procedure outlines how fair and gender-equal compensation is calculated and distributed for all land-related activities, ensuring that compensation is equitable. The primary goal of the procedure is to ensure that the company's plantation areas are free from other land rights.</p> <p>During public consultations with community representatives from the villages of Kalang, Tanjung Rangas, Panimba Raya, and Pembuang Hulu II, it was confirmed that the communities are familiar with the procedure through dissemination efforts by the company. They agreed with the procedure, and the compensation process was conducted directly with the landowners, who were given the freedom to release their land without any coercion.</p>	Complied
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement).	Based on the verification of documents related to environmental compliance, land use titles, and public consultations with relevant stakeholders, no new planting has occurred since 2010.	Complied

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	- Minor compliance -	As explained in Indicator 4.5.2, interviews with community representatives from the villages of Kalang, Tanjung Rangas, Panimba Raya, and Pembuang Hulu II revealed that there were no negative issues related to land acquisition in the company's operational area. The process of land acquisition has been completed with mutual agreement between the company and the previous landowners, ensuring that no disputes or conflicts have arisen concerning land rights.	
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them. - Minor compliance -	Until this ASA 2_2, there has been no area expansion or new planting. This is confirmed by the results of public consultations with the surrounding community. The certification unit is able to present land compensation documents, which include detailed information about the measurement program, a master map of the compensation area, land ownership documents, statements of land rights release, a map of the area to be compensated, and receipts for compensation payments. These documents have been duly signed by both parties and acknowledged by local officials, including the village head, sub-district head, and witnesses.	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	(C) A mutually agreed procedure for identifying people entitled to compensation is in place. - Critical (Major) compliance -	The company has a procedure in place to identify individuals and/or community groups entitled to compensation, as outlined in document No. SOP/SMART/SENS-CSR/SADV/I/003 dated 1 July 2014, with revision 01 dated 8 November 2017. This procedure details the methods for identifying those eligible for compensation and ensures the process is fair, transparent, and inclusive of all relevant parties.	Complied
4.7.2	(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. - Critical (Major) compliance -	The company has a Land Compensation procedure outlined in document No. SOP/SMART/SENS-CSR/SADV/I/003 dated 1 July 2014, with revision 01 dated 8 November 2017. This procedure describes how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land under the	Complied

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		<p>company's cultivation rights. Its purpose is to ensure that the plantation area is free from any other rights claims.</p> <p>Based on auditor observations, this procedure is available at each estate unit and is accessible to stakeholders.</p>	
4.7.3	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.</p> <p>- Minor compliance -</p>	<p>The company can provide a recapitulation of previous landowners who have been compensated. Compensation is carried out only for areas within the HGU boundaries owned by the company.</p> <p>Based on interviews with management representatives, the company has developed a CSR program annually, detailing the assistance to be provided along with the implementation schedule. The CSR program is based on recommendations from the Social Impact Assessment (SIA) study, ensuring that community involvement is integrated into the preparation and evaluation of both the SIA and CSR programs.</p> <p>Interviews with representatives from the villages of Kalang, Tanjung Rangs, Panimba Raya, and Pembuang Hulu II confirmed that the company has provided social assistance and created employment opportunities for the local community.</p>	Complied
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
4.8.1	<p>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.</p> <p>- Minor compliance -</p>	<p>Based on field observations, document review, and public consultation with relevant stakeholders, including community representatives from the villages of Kalang, Tanjung Rangs, Panimba Raya, and Pembuang Hulu II, there are no issues related to land conflicts in the company's operational areas.</p> <p>Field observations and a review of the company's operational maps indicate that there are areas within the company's HGU that have not been compensated. The company has classified these areas as occupied land. Although these lands fall within the HGU, the landowners have chosen not to sell their land. The community representatives affirmed that there have been no conflicts with the company regarding these</p>	Complied

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		<p>areas, and landowners continue to have access to their land without any issues.</p> <p>Regarding the issue of plasma obligations that appeared in online media in 2022 (https://www.tabengan.co.id/bacaberita/71483/ribuan-masyarakat-demo-pt-tapian-nadenggan-sinar-mas-group/), the company has carried out mediation and reached an agreement with the affected villages. In 2023, the company established a productive partnership with Koperasi Pelangi Danau Seluluk, a local cooperative representing nine villages: Kalang, Sandul, Tanjung Rangas, Tanjung Paring, Panimba Raya, Tanjung Hara, Derangga, Pembuang Hulu 1, and Pembuang Hulu 2. The partnership focuses on FFB (Fresh Fruit Bunch) transportation services.</p> <p>Available MoU between communities represented by Koperasi Pelangi Danau Seluluk and PT Tampilan Nadenggan <i>"Perjanjian Kerjasama Fasilitas Pembangunan Kebun Masyarakat Sekitar Bentuk Kemitraan Lainnya Subsistem Penunjang Kegiatan Pengangkutan (Transportasi) antara Koperasi Pelangi Danau Seluluk dengan PT Tampilan Nadenggan"</i>, No. 004/TN/EXT/X/2023, dated 26 October 2023, regarding Partnership Supporting Subsystems for Transportation Activities.</p> <p>Available minutes of meeting between PT Tampilan Nadenggan and Koperasi Jasa Pelangi Danau Seluluk (rental truck provider), dated 12 September 2024, with agenda as follow:</p> <ul style="list-style-type: none"> - Explanation of the FPKMS (<i>Fasilitas Pembangunan Kebun Masyarakat Sekitar</i>) Project Implementation Schedule. - Explanation of the FPKMS project cash flow based on Company transportation calculations. - Addendum to the FPKMS agreement - Explanation of the FPKMS activity scheme for recording truck usage, diesel usage and truck repairs according to FPKMS 	
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		- Credit agreement and fees with Bank Kalteng.	
4.8.2	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>To anticipate conflicts, the company has a Social Conflict Handling SOP (SOP/SMART/SENS-CSR/SADV/I/002, dated July 1, 2014). The procedure outlines the stages of conflict resolution, including land conflicts, such as receiving information, mapping, analyzing, implementing and handling, as well as monitoring and evaluating follow-up actions.</p> <p>Regarding the issue of plasma obligations that appeared in online media in 2022 (https://www.tabengan.co.id/bacaberita/71483/ribuan-masyarakat-demo-pt-tapian-nadenggan-sinar-mas-group/), the company has carried out mediation and reached an agreement with the affected villages. In 2023, the company established a productive partnership with Koperasi Pelangi Danau Seluluk, a local cooperative representing nine villages: Kalang, Sandul, Tanjung Rangas, Tanjung Paring, Panimba Raya, Tanjung Hara, Derangga, Pembuang Hulu 1, and Pembuang Hulu 2. The partnership focuses on FFB (Fresh Fruit Bunch) transportation services.</p> <p>Available MoU between communities represented by Koperasi Pelangi Danau Seluluk and PT Tapan Nadenggan "<i>Perjanjian Kerjasama Fasilitas Pembangunan Kebun Masyarakat Sekitar Bentuk Kemitraan Lainnya Subsistem Penunjang Kegiatan Pengangkutan (Transportasi) antara Koperasi Pelangi Danau Seluluk dengan PT Tapan Nadenggan</i>", No. 004/TN/EXT/X/2023, dated 26 October 2023, regarding Partnership Supporting Subsystems for Transportation Activities.</p> <p>Available minutes of meeting between PT Tapan Nadenggan and Koperasi Jasa Pelangi Danau Seluluk (rental truck provider), dated 12 September 2024, with agenda as follow:</p> <ul style="list-style-type: none"> - Explanation of the FPKMS (<i>Fasilitas Pembangunan Kebun Masyarakat Sekitar</i>) Project Implementation Schedule. 	Complied

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		<ul style="list-style-type: none"> - Explanation of the FPKMS project cash flow based on Company transportation calculations. - Addendum to the FPKMS agreement - Explanation of the FPKMS activity scheme for recording truck usage, diesel usage and truck repairs according to FPKMS - Credit agreement and fees with Bank Kalteng. 	
4.8.3	<p>Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).</p> <p>- Minor compliance -</p>	<p>Based on explanations from relevant stakeholders (community representatives from the villages of Kalang, Tanjung Rangas, Panimba Raya, and Pembuang Hulu II), there are no issues related to land grabbing or land acquisition using intimidation. Field observations and a review of the company's operational maps indicate that there are areas within the company's HGU that have not been compensated. The company has classified these areas as occupied land. Although these lands fall within the HGU, the landowners have chosen not to sell their land. The community representatives affirmed that there have been no conflicts with the company regarding these areas, and landowners continue to have unrestricted access to their land without any issues.</p>	Complied
4.8.4	<p>For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).</p> <p>- Minor compliance -</p>	<p>Based on explanations from relevant stakeholders (community representatives from the villages of Kalang, Tanjung Rangas, Panimba Raya, and Pembuang Hulu II), there are no conflict or dispute over the land. Field observations and a review of the company's operational maps indicate that there are areas within the company's HGU that have not been compensated. The company has classified these areas as occupied land. Although these lands fall within the HGU, the landowners have chosen not to sell their land. The community representatives affirmed that there have been no conflicts with the company regarding these areas, and landowners continue to have unrestricted access to their land without any issues.</p>	Complied

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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	<p>Current and previous period prices for FFB are publicly available and accessible by smallholders.</p> <p>- Minor compliance -</p>	<p>PT Tapian Nadenggan – Hanau POM paid FFB from supplier according to the FFB price determined by Dinas Perkebunan Provinsi Kalimantan Tengah. The price is publicly available and accessible for all FFB suppliers. FFB price was determined by government as documented in <i>Hasil Rapat Tim Penetapan Harga Pembelian TBS Kelapa Sawit Produksi Pekebun di Provinsi Kalimantan Tengah</i>. Sample seen for FFB pricing for 2nd period of June 2024 according to FFB pricing letter dated 5 July 2024. FFB price according to years of age are as follow:</p> <ul style="list-style-type: none"> - 3 years: IDR 2,043.52 - 4 years: IDR 2,232.48 - 5 years: IDR 2,412.27 - 6 years: IDR 2,482.49 - 7 years: IDR 2,531.47 - 8 years: IDR 2,645.29 - 9 years: IDR 2,715.06 - 10 – 20 years: IDR 2,794.69 - 21 years: IDR 2,790.89 - 22 years: IDR 2,785.30 - 23 years: IDR 2,760.70 - 24 years: IDR 2,760.70 <p>FFB price is affected by "K" index, market price of CPO and PK, OER and KER.</p>	Complied
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5.1.2	<p>(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>The unit of certification does not receive or purchase FFB from smallholders. However, the palm oil mill receive FFB from companies such as PT Satya Kisma Usaha, PT Indotruba Timur, PT Primasentosa Pratamaputra, CV Citra Sarana Group, CV Mandiri Bintang Utama, CV Borneo Anugrah Surya Sejahtera, CV Artha Putra Sejahtera and CV Citra Sukses Kamijaya,</p> <p>The company applied FFB Price determined by Dinas Perkebunan Provinsi Kalimantan Tengah, that is publicly available and accessible for all FFB suppliers.</p>	Complied
5.1.3	<p>(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p> <p>- Critical (Major) compliance -</p>	<p>The unit of certification does not receive or purchase FFB from smallholders. However, the palm oil mill receive FFB from companies such as PT Satya Kisma Usaha, PT Indotruba Timur, PT Primasentosa Pratamaputra, CV Citra Sarana Group, CV Mandiri Bintang Utama, CV Borneo Anugrah Surya Sejahtera, CV Artha Putra Sejahtera and CV Citra Sukses Kamijaya,</p> <p>The company applies the FFB Price determined by the Dinas Perkebunan Provinsi Kalimantan Tengah, which is publicly available and accessible to all FFB suppliers. The price is agreed upon by both parties as stated in the Contract Agreement or Statement Letter.</p>	Complied
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 re-payments through FFB price reductions for replanting and/or, other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p>	<p>The unit of certification does not receive or purchase FFB from smallholders. However, the palm oil mill receive FFB from companies such as PT Satya Kisma Usaha, PT Indotruba Timur, PT Primasentosa Pratamaputra, CV Citra Sarana Group, CV Mandiri Bintang Utama, CV Borneo Anugrah Surya Sejahtera, CV Artha Putra Sejahtera and CV Citra Sukses Kamijaya,</p> <p>The company applies the FFB Price determined by the Dinas Perkebunan Provinsi Kalimantan Tengah, which is publicly available and accessible to all FFB suppliers. The price is agreed upon by both parties as stated in the Contract Agreement or Statement Letter.</p>	Complied

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5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>An agreement/contract was established between FFB suppliers and the palm oil mill, detailing FFB specifications required, contract period, determination of FFB pricing, and terms of payment. Information regarding the FFB set is available to the FFB suppliers, and the commitment is outlined in the procedure.</p> <p>The selection and evaluation of suppliers/vendors are based on their capability to provide the required inputs and/or services. The specifications for the inputs and/or services are communicated to suppliers/vendors through tender documents or requests for quotation.</p> <p>Sample seen:</p> <ul style="list-style-type: none"> - FFB Contract on behalf of Lestari Unggul Jaya Estate, PT. Primasentosa Pratamaputra. "<i>Perjanjian Pengolahan Tandan Buah Segar</i>" dated 31 December 2020, valid from 1 January 2021 until 31 December 2025. - FFB Contract on behalf PT Indotruba Timur "<i>Perjanjian Jual beli Tandan Buah Segar (TBS) Kelapa Sawit No. 001/TBS/TN-ITR/V/2024</i>" dated 31 May 2024, valid until 31 May 2025. - Statement Letter from CV Artha Putra Sejahtera, as FFB Supplier, dated 1 March 2024. Stating that FFB supplied are not coming from illegal source or other company; FFB price, payment, deduction, and PIC. - Statement Letter from CV Citra Sukses Kamijaya, as FFB Supplier, dated 18 January 2024. Stating that FFB supplied are not coming from illegal source or other company; FFB price, payment, deduction, and PIC. - Statement Letter from PT Citra Sarana Group, as FFB Supplier, dated 18 January 2024. Stating that FFB supplied are not coming from illegal source or other company; FFB price, payment, deduction, and PIC. 	Complied
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		All parties understood the contractual agreement they entered into. The contractual agreements were fair, legal, and transparent. All contract documents were found to be valid during the audit. Both parties retain copies of the contract documents.	
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>The FFB Purchase Agreement, as documented in the contract, outlines the model for recording/documenting transactions between millers, intermediaries, and/or outgrowers. As detailed in Chapter 3:</p> <ul style="list-style-type: none"> • FFB Price: Set according to the rate determined by the DISBUN (Plantation Agency) of Central Kalimantan for age 10 years (HD 10). • Payment: Performed by PT Tapian Nadenggan on a monthly basis, within 10 working days from the receipt of all original documents at the Jakarta Office. Required documents include: <ul style="list-style-type: none"> ○ Legal invoice ○ Recapitulation of weighbridge card, stamped and signed by the Mill Manager and representative of the FFB supplier. ○ Tax document • If the Plantation Agency of Central Kalimantan does not issue an FFB price within a month, the previous FFB price will be used. • All payments are made via bank transfer to the FFB supplier's account. <p>The Mill has explained the FFB price and pricing mechanisms in the agreement, which details the FFB specifications required, contract period, FFB pricing determination, and payment terms. Both PT Tapian Nadenggan - Hanau POM and the FFB supplier have signed the contract as evidence of their understanding of the FFB pricing and pricing mechanisms. The document verified was <i>"Berita Acara Hasil Rapat Tim Penetapan Harga Pembelian TBS Kelapa Sawit Produksi Pekebun Di Provinsi Kalimantan Tengah"</i> for the 2nd period of June 2024.</p>	Complied

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		<p>Specifications of inputs and/or services required were communicated to the supplier through the agreement document or request for quotation.</p> <p>Sample seen for FFB payment:</p> <ul style="list-style-type: none"> - Invoice CV Citra Sukses Kamijaya, dated 26 August 2024, for FFB sales period 22-24 August 2024, FFB volume 97,910 kg; Penalty 3,110 kg; net volume 94,800 kg; FFB price IDR 2,780; Total price IDR 263,544,000; tax PPN 11% IDR 28,989,840; tax PPh 22 0.25% IDR 658,860; Total Net IDR 291,874,980. Bank transfer payment available. - Invoice PT Indotruba Timur, No. 010/ITR/VI/2024, dated 30 June 2024, for FFB sales period 1-15 June 2024, FFB volume 456,165 kg; and period 16-30 June 2024, FFB volume 399,986 kg; Total price IDR 2,379,713,260; tax PPN 11% IDR 261,768,459; tax PPh 22 0.25% IDR 5,949,283; Total Net IDR 2,635,532,436. Bank transfer payment available. <p>Based on interview with FFB suppliers, payments are made in timely manner and receipts specifying price, weigh, deductions and amount paid are given.</p>	
5.1.7	<p>Weighing equipment is verified by an independent third party on a regular basis.</p> <p>- Minor compliance -</p>	<p>The company showed Record of calibration for 2 (two) weighing equipment on palm oil mill:</p> <ul style="list-style-type: none"> - Certificate of Test Results (No. 500.2.3.15/121/BID.IV/TJ/III/2024) by <i>UPTD Metrologi Legal Dinas Perindustrian, Perdagangan Koperasi & UKM Pemerintah Kabupaten Seruyan</i> for weighbridge brand ZM510-SD4 (Serial No. 213251209) on 20 March 2024 and valid until 20 March 2025. - Certificate of Test Results (No. 500.2.3.15/120/BID.IV/TJ/III/2024) by <i>UPTD Metrologi Legal Dinas Perindustrian, Perdagangan Koperasi & UKM Pemerintah Kabupaten Seruyan</i> for weighbridge 	Complied

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		brand Avery Weightronix E1205 (Serial No. 093150308) on 13 March 2024 and valid until 13 March 2025.	
5.1.8	<p>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.</p> <p>- Minor compliance -</p>	<p>Up to this audit ASA 2_2, Hanau POM does not received/purchased FFB from smallholders. Agreement of community development with the surrounding communities are in form of partnership in rental truck procurement.</p> <p>In 2023, the company established a productive partnership with Koperasi Danau Seluluk, a local cooperative representing nine villages: Kalang, Sandul, Tanjung Rangas, Tanjung Paring, Panimba Raya, Tanjung Hara, Derangga, Pembuang Hulu 1, and Pembuang Hulu 2. The partnership focuses on FFB (Fresh Fruit Bunch) transportation services.</p> <p>Available MoU between communities represented by Koperasi Pelangi Danau Seluluk and PT Tapian Nadenggan "<i>Perjanjian Kerjasama Fasilitas Pembangunan Kebun Masyarakat Sekitar Bentuk Kemitraan Lainnya Subsistem Penunjang Kegiatan Pengangkutan (Transportasi) antara Koperasi Pelangi Danau Seluluk dengan PT Tapian Nadenggan</i>", No. 004/TN/EXT/X/2023, dated 26 October 2023, regarding Partnership Supporting Subsystems for Transportation Activities.</p> <p>Available minutes of meeting between PT Tapian Nadenggan and Koperasi Jasa Pelangi Danau Seluluk (rental truck provider), dated 12 September 2024, with agenda as follow:</p> <ul style="list-style-type: none"> - Explanation of the FPKMS (<i>Fasilitas Pembangunan Kebun Masyarakat Sekitar</i>) Project Implementation Schedule. - Explanation of the FPKMS project cash flow based on Company transportation calculations. - Addendum to the FPKMS agreement - Explanation of the FPKMS activity scheme for recording truck usage, diesel usage and truck repairs according to FPKMS - Credit agreement and fees with Bank Kalteng. 	Complied

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5.1.9	<p>(C) The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner.</p> <p>- Critical (Major) compliance -</p>	<p>Up to this ASA 2_2, there is no Smallholders associated with PT Tapian Nadenggan. PT Tapian Nadenggan provide the training for surrounding community to improve their livelihood with CSR program, such as: freshwater fish cultivation, awareness of land fire (<i>Masyarakat Siaga Api</i>). CSR program and its realisation evidence are available.</p> <p>The company has <i>SOP Penanganan Pengaduan dan Konflik</i> (SOP/SMART/SUST/IV/003 last revision on 8 March 2022), that described about grievance mechanism including form stakeholder. The procedure stipulated that all grievance raised are death within a timely manner. Based on review record of "<i>Formulir Pencatatan Keluhan dan Ketidakpuasan Internal dan Eksternal</i>" (F/SMART/SUST/IV/003/001), for period January to August 2024, there is no grievance, complaints and conflict from stakeholder obtained.</p>	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	<p>The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.</p> <p>- Minor compliance -</p>	<p>Up to this audit ASA 2_2, Hanau POM does not received/purchased FFB from smallholders. Agreement of community development with the surrounding communities are in form of partnership in FFB transport. PT Tapian Nadenggan provide the training for surrounding community to improve their livelihood with CSR program, such as: freshwater fish cultivation, awareness of land fire (<i>Masyarakat Siaga Api</i>). CSR program and its realisation evidence are available.</p> <p>In 2023, the company established a productive partnership with Koperasi Pelangi Danau Seluluk, a local cooperative representing nine villages: Kalang, Sandul, Tanjung Rangas, Tanjung Paring, Panimba Raya, Tanjung Hara, Derangga, Pembuang Hulu 1, and Pembuang Hulu 2. The partnership focuses on FFB (Fresh Fruit Bunch) transportation services.</p> <p>Available MoU between communities represented by Koperasi Pelangi Danau Seluluk and PT Tapian Nadenggan "<i>Perjanjian Kerjasama Fasilitas Pembangunan Kebun Masyarakat Sekitar Bentuk Kemitraan</i></p>	Complied

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		<p><i>Lainnya Subsistem Penunjang Kegiatan Pengangkutan (Transportasi) antara Koperasi Pelangi Danau Seluluk dengan PT Tapan Nadenggan</i>", No. 004/TN/EXT/X/2023, dated 26 October 2023, regarding Partnership Supporting Subsystems for Transportation Activities.</p> <p>Available minutes of meeting between PT Tapan Nadenggan and Koperasi Jasa Pelangi Danau Seluluk (rental truck provider), dated 12 September 2024, with agenda as follow:</p> <ul style="list-style-type: none"> - Explanation of the FPKMS (<i>Fasilitas Pembangunan Kebun Masyarakat Sekitar</i>) Project Implementation Schedule. - Explanation of the FPKMS project cash flow based on Company transportation calculations. - Addendum to the FPKMS agreement - Explanation of the FPKMS activity scheme for recording truck usage, diesel usage and truck repairs according to FPKMS - Credit agreement and fees with Bank Kalteng. 	
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>Based on interviews with management during this ASA 2_2, the company has been engaging with smallholders since 2012. A land survey was conducted between 2012 and 2014 at Kalang Village, Sandul Village, Tanjung Paring Village, and Tanjung Hara Village. However, the smallholders did not agree with the cost calculation proposed by the company.</p> <p>In 2023, the company established a productive partnership with Koperasi Danau Seluluk, a local cooperative representing nine villages: Kalang, Sandul, Tanjung Rangas, Tanjung Paring, Panimba Raya, Tanjung Hara, Derangga, Pembuang Hulu 1, and Pembuang Hulu 2. The partnership focuses on FFB (Fresh Fruit Bunch) transportation services.</p> <p>Available MoU between communities represented by Koperasi Pelangi Danau Seluluk and PT Tapan Nadenggan "<i>Perjanjian Kerjasama Fasilitas Pembangunan Kebun Masyarakat Sekitar Bentuk Kemitraan</i></p>	Complied

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		<p><i>Lainnya Subsistem Penunjang Kegiatan Pengangkutan (Transportasi) antara Koperasi Pelangi Danau Seluluk dengan PT Tapan Nadenggan</i>", No. 004/TN/EXT/X/2023, dated 26 October 2023, regarding Partnership Supporting Subsystems for Transportation Activities.</p> <p>Available minutes of meeting between PT Tapan Nadenggan and Koperasi Jasa Pelangi Danau Seluluk (rental truck provider), dated 12 September 2024, with agenda as follow:</p> <ul style="list-style-type: none"> - Explanation of the FPKMS (<i>Fasilitas Pembangunan Kebun Masyarakat Sekitar</i>) Project Implementation Schedule. - Explanation of the FPKMS project cash flow based on Company transportation calculations. - Addendum to the FPKMS agreement - Explanation of the FPKMS activity scheme for recording truck usage, diesel usage and truck repairs according to FPKMS - Credit agreement and fees with Bank Kalteng. 	
5.2.3	<p>Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.</p> <p>- Minor compliance -</p>	<p>Based on interviews with management during this ASA 2_2, the company has been engaging with smallholders since 2012. A land survey was conducted between 2012 and 2014 at Kalang Village, Sandul Village, Tanjung Paring Village, and Tanjung Hara Village. However, the smallholders did not agree with the cost calculation proposed by the company. Additionally, land proposed is not suitable (e.g located at marginal soil, flooding risk, and forest area).</p> <p>In 2023, the company established a productive partnership with Koperasi Danau Seluluk, a local cooperative representing nine villages: Kalang, Sandul, Tanjung Rangas, Tanjung Paring, Panimba Raya, Tanjung Hara, Derangga, Pembuang Hulu 1, and Pembuang Hulu 2. The partnership focuses on FFB (Fresh Fruit Bunch) transportation services.</p> <p>Available MoU between communities represented by Koperasi Pelangi Danau Seluluk and PT Tapan Nadenggan "<i>Perjanjian Kerjasama</i></p>	Complied

		<p><i>Fasilitasi Pembangunan Kebun Masyarakat Sekitar Bentuk Kemitraan Lainnya Subsistem Penunjang Kegiatan Pengangkutan (Transportasi) antara Koperasi Pelangi Danau Seluluk dengan PT Tapan Nadenggan</i>”, No. 004/TN/EXT/X/2023, dated 26 October 2023, regarding Partnership Supporting Subsystems for Transportation Activities.</p> <p>Available minutes of meeting between PT Tapan Nadenggan and Koperasi Jasa Pelangi Danau Seluluk (rental truck provider), dated 12 September 2024, with agenda as follow:</p> <ul style="list-style-type: none"> - Explanation of the FPKMS (<i>Fasilitasi Pembangunan Kebun Masyarakat Sekitar</i>) Project Implementation Schedule. - Explanation of the FPKMS project cash flow based on Company transportation calculations. - Addendum to the FPKMS agreement - Explanation of the FPKMS activity scheme for recording truck usage, diesel usage and truck repairs according to FPKMS - Credit agreement and fees with Bank Kalteng. 	
5.2.4	<p>(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.</p> <p>- Critical (Major) compliance -</p>	<p>Based on interviews with management during this ASA 2_2, the company has been engaging with smallholders since 2012. A land survey was conducted between 2012 and 2014 at Kalang Village, Sandul Village, Tanjung Paring Village, and Tanjung Hara Village. However, the smallholders did not agree with the cost calculation proposed by the company. Additionally, land proposed is not suitable (e.g located at marginal soil, flooding risk, and forest area).</p> <p>Up to this ASA 2_2, there is no Scheme Smallholders associated with PT Tapan Nadenggan. Therefore, there is no training provided on pesticide handling. PT Tapan Nadenggan provide the other training for surrounding community to improve their livelihood with CSR program such as: freshwater fish cultivation, awareness of land fire (<i>Masyarakat Siaga Api</i>). CSR program and its realisation evidence are available.</p>	Complied

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5.2.5	<p>The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.</p> <p>- Minor compliance -</p>	<p>Based on interviews with management during this ASA 2_2, the company has been engaging with smallholders since 2012. A land survey was conducted between 2012 and 2014 at Kalang Village, Sandul Village, Tanjung Paring Village, and Tanjung Hara Village. However, the smallholders did not agree with the cost calculation proposed by the company. Additionally, land proposed is not suitable (e.g located at marginal soil, flooding risk, and forest area).</p> <p>In 2023, the company established a productive partnership with Koperasi Danau Seluluk, a local cooperative representing nine villages: Kalang, Sandul, Tanjung Rangas, Tanjung Paring, Panimba Raya, Tanjung Hara, Derangga, Pembuang Hulu 1, and Pembuang Hulu 2. The partnership focuses on FFB (Fresh Fruit Bunch) transportation services.</p> <p>Available MoU between communities represented by Koperasi Pelangi Danau Seluluk and PT Tapan Nadenggan "<i>Perjanjian Kerjasama Fasilitas Pembangunan Kebun Masyarakat Sekitar Bentuk Kemitraan Lainnya Subsistem Penunjang Kegiatan Pengangkutan (Transportasi) antara Koperasi Pelangi Danau Seluluk dengan PT Tapan Nadenggan</i>", No. 004/TN/EXT/X/2023, dated 26 October 2023, regarding Partnership Supporting Subsystems for Transportation Activities.</p> <p>Available minutes of meeting between PT Tapan Nadenggan and Koperasi Jasa Pelangi Danau Seluluk (rental truck provider), dated 12 September 2024, with agenda as follow:</p> <ul style="list-style-type: none"> - Explanation of the FPKMS (<i>Fasilitas Pembangunan Kebun Masyarakat Sekitar</i>) Project Implementation Schedule. - Explanation of the FPKMS project cash flow based on Company transportation calculations. - Addendum to the FPKMS agreement - Explanation of the FPKMS activity scheme for recording truck usage, diesel usage and truck repairs according to FPKMS 	Complied
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		- Credit agreement and fees with Bank Kalteng. -	
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 origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. - Critical (Major) compliance -	<p>The company has established the policy of non-discrimination and equal opportunity as per "<i>Kebijakan Perlindungan Pekerja/Buruh dari Diskriminasi</i>" Policy No. KHI-smart/011-00 dated 1 August 2017. Policy stated that "Company protect employee/workers from discrimination act to achieve harmonious industrial relations, dynamic and fair for all workers regardless of race, caste, nationality, religion, disability, gender, sexual orientation, union membership, political affiliation and age".</p> <p>The policy was dissemination to workers and interested parties, example: In Hanau Mill dated 27 April 2024 and Langadang Estate dated 12 January 2024.</p> <p>Based on interview with Gender Committee and Labour Union, it is known that so far this policy has been implemented properly. Everyone has the opportunity and is treated equally as workers.</p>	Complied
6.1.2	(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. - Critical (Major) compliance -	<p>Based on interview with local communities (Kalang Village, Pembuang Hulu II Village, and Panimba Raya Village) was known that the company has recruited workers from surrounding villagers, and there is no recruitment fees which charged by company to the villagers who has recruited as company workers.</p> <p>Based on review of internal complaint records book and also Interview with labor union and gender committee confirmed that there is no</p>	Complied

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		<p>complaint related discrimination treatment which was experienced by workers during works for company.</p> <p>Based on review of company employee list period July and August 2024 shown that company does not employ migrant worker to work in estate and mill, all the workers are Indonesian citizen.</p>	
6.1.3	<p>The unit of certification demonstrates that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.</p> <p>- Minor compliance -</p>	<p>Based on review of the procedures it was known that all activities related recruitment, selection, hiring, promotion, retirement and termination of employee conducted with non-discrimination measure, all the procedures have been socialized by company to all workers during recruitment process and also to the workers who will be promoted. Based on interview with labor union and workers (grading station in HNAM), confirmed that they were following every steps of recruitment and promotion procedures.</p> <p>Based on review several document recruitment and promotions which conducted during 2023/2024 in mill and estate were shown that company only gave relevant requirements for candidate who recruited or promoted by company e.g medical fitness, relevant experiences in similar position, good attitude during working (for Promotions), achieved company target by candidate (for promotions), in 2024 company has recruited 6 new workers mill, the process of recruitment has documented based on review of recruitment document shown that recruitment has performed with non-discrimination measures.</p>	Complied
6.1.4	<p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.</p> <p>- Minor compliance -</p>	<p>Based on field observation, interviews with the management and workers, it is known that there were no discriminatory in pregnancy testing given by the company. The pregnancy test conducted only to ensure that no pregnant workers in any agrochemical works such as pesticide application and fertilizing activities proven by there was no requirement regarding pregnancy test in recruitment SOP, job hiring announcement, and medical test during recruitment.</p>	Complied

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		Based on the interview with women workers in Tasik Mas Estate and Langadang Estate, there was no pregnancy test during recruitment process. The pregnancy test only carried out for female workers to make sure that they do not do any agrochemical works when pregnant.	
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>Gender committees had been formed and still active in all unit Estate and Mill to develop awareness, identify and address issues of concern, as well as opportunities and improvements for women. Head of Gender Committee TPRE (Mas Amah), Head of Gender Committee LNGE (Sri Wahyuni), Head of Gender Committee TMSE (Ayang Setiawati), Head of Gender Committee HNAE (Sutiani), and Head of Gender Committee HNAM (Erna Susanti).</p> <p>The committee consider matters such as dissemination on women's rights, childcare facilities to be provided by the company, women to be allowed to breastfeed up to two years before resuming chemical spraying or usage tasks, and women to be given specific break times to enable effective breastfeeding.</p> <p>Based on the interviews with workers, they also knew of the existence of the gender committee because it had been routinely disseminated by its management. The results of this the workers given equal opportunities for all genders (male or female).</p> <p>Gender committee meeting on 12 July 2024 with discussion regarding no reporting of sexual harassment in the period January to June 2024, dissemination of sexual harassment prevention policies carried out at morning assembly, and <i>posyandu</i> held on the 6th of every month.</p> <p>Interviewed with Gender Committee, they are confirmed that there were no issues concerning discrimination based on gender in recruitment and</p>	Complied

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		promotion, harassment in the workplace, or violation of reproduction rights.	
6.1.6	There is evidence of equal pay for the same work scope. - Minor compliance -	<p>PT Tapian Nadenggan has stated about the wages for workers base on Decree of Governor Kalimantan Tengah Surat Keputusan No. 188.44/552/2023, dated 28 November 2023; regarding: "Upah Minimum Kabupaten/Kota Tahun 2024", for Seruyan Regency the minimum wage amount of Rp 3,634,451.</p> <p>PT Tapian Nadenggan composes the structure and scale of wage the 2023 based on Surat Keputusan No. 006/HR PSM 6/CEO/01/2024 valid since 01 January 2024. This wage scale structure is a determination of wages for permanent workers (PT) based on class, rank/position.</p> <p>Document are available in the employee's salary slip salary payment. Salary payment was paid every month at the next month (maximum date 7th) via Automatically Teller Machine. Samples was taken for permanent workers (harvester and mill operator) and PKWT workers (fruit-loose pickers and grading workers). Based on verification of salary documents for period July and August 2024 at each Estate and Hanau POM, shows that workers at the same level and year of work, get same basic salary, which is in accordance with the provisions issued by the company and remuneration system which is updated annually adjusted to the Management Decree.</p>	Complied
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	(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. - Critical (Major) compliance -	PT Tapian Nadenggan has stated about the wages for workers base on Decree of Governor Kalimantan Tengah Surat Keputusan No. 188.44/552/2023, dated 28 November 2023; regarding: "Upah Minimum Kabupaten/Kota Tahun 2024", for Seruyan Regency the minimum wage amount of Rp 3,634,451.	Complied

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		<p>PT Tapian Nadenggan composes the structure and scale of wage the 2023 based on Surat Keputusan No. 006/HR PSM 6/CEO/01/2024 valid since 01 January 2024. This wage scale structure is a determination of wages for permanent workers (PT) based on class, rank/position.</p> <p>Based on interview with workers (Harvesters, Loose Fruit Pickers, Foreman & Clerk) it was known that the wages which received by workers are above the minimum wages, also company workers receive rice allowance / Natura 15 Kgs rice for workers and also for their wife and children 9 Kgs - 31.5 Kgs rice.</p> <p>The wages has been received by workers through bank transfer, workers can access their wages through ATM near from housing location which provided by company.</p> <p>Some of Salary Slip and working agreement samples of workers have checked during the ASA-2_2 as follows:</p> <ul style="list-style-type: none"> • Langadang Estate - ID workers 11018 (permanent workers/PT3) – pesticides applicator, basic salary is IDR 3,644,451. Insurance allowance (<i>BPJS Ketenagakerjaan & BPJS Kesehatan</i>). • Hanau Mill - ID workers: 11124 (permanent workers/PT2 – boilerman, basic salary is IDR 3,711,153. Insurance allowance (<i>BPJS Ketenagakerjaan & BPJS Kesehatan</i>). • Tasik Mas Estate – up keep workers (contract worker/PKWT), basic salary is IDR 3,634,451. Insurance allowance (<i>BPJS Ketenagakerjaan & BPJS Kesehatan</i>). 	
6.2.2	(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed.	<p>The company has demonstrated the documentation of pay and working conditions is presented in the Collective Labor Agreement (CLA) / <i>Perjanjian Kerja Bersama (PKB)</i> PT Tapian Nadenggan, set that the minimum wage referred to the governmental regulation.</p>	Complied

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	<p>- Critical (Major) compliance -</p>	<p>Collective Labor Agreement (CLA) PT Tapan Nadenggan period 2022 – 2024 available in Indonesian Language and has been communicated to all workers. Collective Labor Agreement are signed by worker union and company and witnessed by Government (Manpower Agency).</p> <p>Clauses concerning payments and conditions of employment (regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc) stipulated in each contractual agreement and Collective Labor Agreement.</p> <p>Based on review of Contractual Agreement also has been stated the clauses related regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice.</p> <p>For contract worker, the company also had separate agreement in <i>Perjanjian Kerja Waktu Tertentu</i>. For examples:</p> <ul style="list-style-type: none"> • <i>Perjanjian Kerja Waktu Tertentu</i> Number 041/TMSE/PKWT-SW/VI/2024 between PT Tapan Nadenggan (Tasik Mas Estate) and A***, working as a up keep, the agreement period is 12 months (8 June 2024 to 7 June 2025). The work agreement is an extension of the previous work agreement (period 8 June 2023 to 7 June 2024). The company has paid compensation (upon expiry or extension of the contract) in the amount of a month's wages in accordance with Government Regulation no. 35 of 2021. • <i>Perjanjian Kerja Waktu Tertentu</i> Number 01/1451/PKWT-SW/VII/2024 between PT Tapan Nadenggan (Hanau Mill) and MSI working as a operator grading, the agreement period 08 July 2024 to 07 July 2025. The work agreement is the first agreement, recruitment process on May 2024. 	
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		<p>For all contract worker, the company already submit the report to Labor Agency of Seruyan Regency. The latest report has been sent on 08 July 2024.</p> <p>Based on interview sample of workers (permanent and contract/PKWT), they have received and understood their contractual agreements.</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>Agreement of employment for workers has been included in the <i>Perjanjian Kerja Bersama</i> (PKB) period 2022-2024. All information at PKB provided in several stakeholders is in accordance with the terms and language used, for example in the form of reports and the contents of the report. Delivery of Information is delivered in Bahasa Indonesian, there is able understood by employees and stakeholders.</p> <p>The regulations explain, among other things:</p> <ul style="list-style-type: none"> • Clause 10. Working days and hours <ul style="list-style-type: none"> - Working hours in the company are 7 hours a day and 40 hours a week. - Work done more than 7 hours a day and 40 hours a week is considered overtime work if you work more than working hours. • Clause 11. Overtime Work <p>Overtime can be done for a maximum of 4 hours in 1 day and 18 hours in 1 week.</p> • Clause 13. Annual Rest <p>Every worker who has worked for 12 consecutive months is entitled to an annual rest of 12 working days with full pay.</p> • Clause 14. Maternity break/abortion, Menstruation, Sexual harassment 	Complied

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		Female workers who are going to use maternity leave must submit a written application to the company accompanied by a statement from the doctor and midwife who treats them.	
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>	The company has provided adequate housing, water supplies, medical, educational and welfare amenities to national standards and above for all workers. Based on visit to Pondok 3 Tasik Mas Estate, Pondok 1 Langadang Estate, Pondok 3 Hanau Estate and Pondok 1 Tanjung Paring Estate, employee's housing has been facilitated with electricity from government (PLN) and clean water. The company also has provided health facilities in each estate. Educational facilities for kindergarten and elementary school (manage by company), in the Hanau Estate and Tasik Mas Estate, also completed with school bus. Moreover, daycare is provided for children.	Complied
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>The company has allowed the employee to provide several "shops" around employee housing locations that provide daily basic necessary.</p> <p>The traditional markets in Sandul with the range of +/- 2.5 Km from Tanjung Paring Estate, every payday trader will be closer to the location of the estate to trade the basic needs.</p>	Complied
6.2.6	<p>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.</p> <p>- Minor compliance -</p>	<p>PT Tapian Nadenggan has calculated a living wage for year 2024 using the benefit approach that the company has provided to workers, including job support, rice allowances, facilities (provision of facilities: schools (including school transportation), housing, clean water, polyclinics (health). The calculation has been made for every grade of worker (temporary worker/PKWT, permanent worker grade 4/PT4, permanent worker grade 3/PT3, permanent worker grade 2/PT2 and permanent worker grade 1/PT1).</p> <p>Based on the verification that the determination of living wage has exceeded the minimum wage set by the government and the calculation</p>	Complied

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		<p>is also based on actual and rational prices at the location of the certification unit.</p> <p>The amounts of prevailing wages and in-kind benefits that each grade of worker gets per month i.e:</p> <ul style="list-style-type: none"> • PKWT (contract worker): IDR 4,045,456 • PT4A (permanent worker grade 4A): IDR 4,045,456 • PT4B (permanent worker grade 4B): IDR 4,460,910 • PT3 (permanent worker grade 3): IDR 4,468,493 • PT2 (permanent worker grade 2): IDR 4,492,868 • PT1 (permanent worker grade 1): IDR 4,549,202 	
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>Company has determined permanent (core work), casual, temporary and day labour based on Surat Keputusan Gabungan Pengusaha Kelapa Sawit Indonesia (GAPKI) No. SK 002/PPG/II/2013, under Law No. 13 Year 2003. Core work is harvesting worker at estate and process worker at mill. Based on document review and field observation revealed that the company is using permanent worker for harvesting at estate and process worker at mill.</p> <p>Based on worker list in Estate and Mill of July and August 2024 period, PT Tapian Nadenggan using permanent worker for all core work and specified contracted worker (<i>PKWT</i>) for maintenance work.</p> <p>Overall, the company did not employ casual worker anymore.</p>	Complied
<p>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.</p>			
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</p>	<p>The company has established policy regarding freedom of association and right to collective bargaining in national languages as per "<i>Kebijakan Hubungan Industrial – Kebebasan Berserikat</i>", nomor: KHI-SMART/018-</p>	Complied

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	<p>to all workers in languages that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>00. The policy was disseminated to workers and interested parties, example: In Hanau Mill dated 27 April 2024 and Langadang Estate dated 12 January 2024.</p> <p>The company already has a workers' union, namely:</p> <ul style="list-style-type: none"> • <i>Serikat Pekerja Mandiri PKS Hanau, KCP Hanau dan Biogas Hanau</i> Decree of the Head of the Manpower and Transmigration Office of Seruyan Regency Number 560/836/DISNAKERTRANS/XII/2022 dated December 8, 2022 concerning the Registration of <i>Serikat Pekerja Mandiri</i> of PT Tapian Nadenggan PKS Hanau, KCP Hanau, and Biogas Hanau. With the structure including: <ul style="list-style-type: none"> - Chairman: Al Hakim - Vice Chairman: Bambang Sukirno - Secretary: Miftakul Amin - Treasury: Lasiman • <i>Serikat Pekerja Perkebunan Langadang Estate</i> Decree of the Head of the Manpower and Transmigration Office of Seruyan Regency Number 560/120/DISNAKERTRANS/II/2018 dated February 6, 2018 concerning the Registration of the Structure of <i>Serikat Pekerja Perkebunan Langadang Estate</i>. The structure is as follows: <ul style="list-style-type: none"> - Chairman: Sugianto (security) - Vice Chairman: Ari Syahyono - Secretary: Dwi Jaenal Fajri - Treasury: Erwin Rohadi • <i>Serikat Pekerja Tanjung Paring</i> Decree of the Head of the Manpower and Transmigration Service of Seruyan Regency Number: 560/159/DISNAKERTRANS/II/2018 dated February 26, 2018 concerning Changes in the Structure of the <i>Serikat Pekerja Tanjung Paring</i>. With the structure: <ul style="list-style-type: none"> - Chairman: A. Nasito 	
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		<ul style="list-style-type: none"> - Vice Chairman: Wardi - Secretary: Andi Arianto - Treasury: Imam Khanafi • <i>Serikat Pekerja Tasik Mas</i> Decree of the Head of the Manpower and Transmigration Office of Seruyan Regency Number 560/369/DISNAKERTRANS/V/2019 dated May 6, 2019 concerning the Registration of the Serikat Pekerja Tasik Mas. The structure including: <ul style="list-style-type: none"> - Chairman: Suparni - Vice Chairman: Ali Nurdin - Secretary: Darmono - Treasury: Andi Setianto & Dahlan • <i>Serikat Pekerja Mandiri Hanau</i> Decree of the Head of the Manpower and Transmigration Service of Seruyan Regency Number 500.15.12.1/475/DISNAKERTRANS/VI/2024 dated June 10, 2024 concerning the Registration of the Serikat Pekerja Mandiri Hanau. The structure is: <ul style="list-style-type: none"> - Chairman: Purwanto (foreman upkeep) - Vice Chairman: Wilsuneldi - Secretary: Himawan - Treasurer: M. Ngaidin Fauzi 	
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 company and worker union regularly conducted meetings to discuss issues in the employment matters. Sample seen: Minute of Meeting as per document "<i>Risalah Perundingan PKB</i>", conducted on 31 May 2024 with participants Head of worker union, Estate and Mill Manager, and HR PSM.</p> <p>Meeting results:</p> <ul style="list-style-type: none"> • Article 19 regarding maternity leave, proposed by worker union to be 1 month before giving birth and 2 months after giving birth. 	Complied

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		<p>Company management response: still referring to the regulation, namely one and a half before and one and a half after giving birth.</p> <ul style="list-style-type: none"> Article 29 regarding severance pay to differentiate between periods of service: <ul style="list-style-type: none"> <5 years: half wages 5 - 10 years: 1 times wages >10 years: 2 times wages <p>Company management response: the proposal from the worker union cannot be approved.</p> <ul style="list-style-type: none"> Article 6, Rice quota proposed price adjustment from IDR 11,000/kg to IDR 15,000/kg <p>Company Management response: the proposed adjustment will be considered by the company, and the company will propose the value of in-kind allowances which will be submitted during the second negotiation (planned in October 2024).</p> <p>As long as the new <i>PKB</i> has not been agreed upon, the old <i>PKB</i> (period 2022 - 2024) is still declared valid.</p>	
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 with representatives of labour unions, stated that the company has facilitated workers in forming labour unions by providing facilities in the form of meeting rooms and not intervening in labour union activities. Interviewed workers at Hanau Mill, Tasik Mas Estate, and Langadang Estate, obtained information that the company has provided freedom of association, and union membership is voluntary.</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>The company has published the policy for the protection of children, including prohibition of child labour and remediation as per "<i>Kebijakan Lingkungan Kerja & Hubungan Industrial – Pekerja/Buruh anak</i>" Policy</p>	Complied

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	<p>- Minor compliance -</p>	<p>No. KHI-smart/004-00 dated 1 August 2017. The policy stated that "Categorized as Childcare under 18 years old; In the process of hiring workers, it is prohibited to accept or employ children as evidenced by official identity documents (birth certificate, Identity Card and family card)".</p> <p>The policy was disseminated to workers and interested parties, for example, at Hanau Mill on 27 April 2024 and Langadang Estate on 12 January 2024.</p> <p>Sighted document of contract that contain specific clause on meeting relevant legal requirements, for example:</p> <ul style="list-style-type: none"> • <i>Surat Perjanjian Kerja</i> No. 013/HNAE/6/24/ATBS between PT Tapian Nadenggan with Warjono (FFB Transport) date 26 June 2024, valid until 25 September 2024. • <i>Surat Perjanjian Kerja</i> No. 014/HNAE/6/24/ATBS between PT Tapian Nadenggan with Mistarah (FFB Transport) date 26 June 2024, valid until 25 September 2024. • <i>Surat Perjanjian Kerja</i> No. 004/PSM6/HNAE/TNDL/JKTO/LP/II/2024 between PT Tapian Nadenggan with PT Lingkar orbit Nusantara (Replanting – chipping, planting hole, drainage) date 27 February 2024 valid until 31 August 2024 and can be extend if both parties agreed. <p>Based on the agreement, that in Article 6 (FFB Transport) or Article 5 (Replanting), mentioned about responsibilities and obligations, described that the second party must comply with all applicable laws and regulations, including having a business license, payment of wages, age limits for workers, use of PPE, code of conduct, etc.</p> <p>Based on interview with sample of contractor, noted that the contractors have met the relevant legal requirements, such as no child and trafficked</p>	
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		labour, wearing PPE during work, implementing human right and business ethics.	
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>	Based on a review of the employee master list for July and August 2024 for the Mill and Estate, it shows that all workers were over 18 years old when they first joined the company. Furthermore, interviews with the labor union and workers confirmed that all company employees are above 18 years old. Additionally, field observations at the estate and mill indicated that there are no young workers present in the company's operational locations. Company also has age screening verification mechanism which conducted during the recruitment through verification of date of birth worker candidates from identity card / <i>Kartu Tanda Pengenal (KTP)</i> .	Complied
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>	Based on the verification of the Worker's List document in July and August 2024, there are no students under 17 who are carrying out work practices in company operations.	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>The company has published the policy for the protection of children, including prohibition of child labour and remediation as per "<i>Kebijakan Lingkungan Kerja & Hubungan Industrial – Pekerja/Buruh anak</i>" Policy No. KHI-smart/004-00 dated 1 August 2017. The policy stated that "Categorized as Childcare under 18 years old; In the process of hiring workers, it is prohibited to accept or employ children as evidenced by official identity documents (birth certificate, identity card and family card)".</p> <p>The policy was disseminated to workers and interested parties, for example, at Hanau Mill on 27 April 2024 and Langadang Estate on 12 January 2024.</p> <p>Available document of contract that contain specific clause on meeting relevant legal requirements, for example:</p>	Complied

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		<ul style="list-style-type: none"> • <i>Surat Perjanjian Kerja</i> No. 013/HNAE/6/24/ATBS between PT Tapian Nadenggan with Warjono (FFB Transport) date 26 June 2024, valid until 25 September 2024. • <i>Surat Perjanjian Kerja</i> No. 014/HNAE/6/24/ATBS between PT Tapian Nadenggan with Mistarah (FFB Transport) date 26 June 2024, valid until 25 September 2024. • <i>Surat Perjanjian Kerja</i> No. 004/PSM6/HNAE/TNDL/JKTO/LP/II/2024 between PT Tapian Nadenggan with PT Lingkar orbit Nusantara (Replanting – chipping, planting hole, drainage) date 27 February 2024 valid until 31 August 2024 and can be extend if both parties agreed. <p>In the framework of the FFB buying and selling cooperation between the company and the FFB supplier, Statement Letter from supplier has been made which stated one of them is “respect human rights and do not discriminate, do not perform forced labour, do not employ underage workers and workers who originate from human trafficking”.</p> <p>The document of list of employees, updated in July and August 2024, there was noted that none of the worker employed by the company is under 18 years old.</p> <p>In Addition, based on interviews with contractors and FFB suppliers, it was conveyed that the parties were aware of the prohibition on work practices involving child labour, forced labour, and workers from human trafficking.</p>	
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			

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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>The company has a GSEP (GAR Social and Environment Policy) policy dated 01 October 2022 which was approved by the Head of Upstream, CEO Down Stream & Commercial, Executive Director & CFO, and Managing Director of Sustainability& SSE. The policy stated that the company does not tolerate acts of sexual harassment and any other forms of harassment and violence. Describes the workflow of sexual harassment handling. Complaints and grievance can be submitted orally and in writing addressed to gender committee → performed victim accompaniment and inform/report to unit head → based on information, data and evidence obtained and witnesses, the unit head verify and examination to obtain a decision, after found a guilty offender unit head may impose appropriate sanctions or company regulations through legal action.</p> <p>The policy was disseminated to workers and interested parties, for example, at Hanau Mill on 27 April 2024 and Langadang Estate on 12 January 2024.</p> <p>The company also has procedure related system for dealing with complaints and grievances are in place, the procedure title is '<i>SOP Penanganan Pengaduan dan Konflik</i> (SOP/SMART/ SUST/IV/003 Rev. 03 dated 14 February 2022). The procedure stated that complaints related sexual harassment and violence can be submitted through written notification to HRD or company other respective persons including gender committee or through 'whistle blower' phone line. Investigation team will review the complaints and mediation if needed.</p> <p>Based on interview with gender committee and women workers also from review internal complaint log book does not found any issues</p>	Complied
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		related sexual and all other form of harassment and violence from workers for period September 2023 to August 2024.	
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>Policies on the reproductive rights of workers, especially women, are included in the Policy on Industrial Relations – Female Workers (KHI-SMART/005-00) at point 2.5 which states that menstrual leave is given to female workers for 2 days-off without any salary deduction. Apart from that, the PKB for the period 2024 – 2026 is also stated to be related to menstrual Leave and Maternal Leave. Maternity leave is given 90 days (45 days before and 45 after giving birth)</p> <p>The policy was disseminated to workers and interested parties, for example, at Hanau Mill on 27 April 2024 and Langadang Estate on 12 January 2024.</p> <p>Gender committee was established by the organization. The committee has representatives from all areas of work. The committee consider matters such as trainings on women’s rights, counselling for women affected by violence, women to be allowed to breastfeed up to two years before resuming chemical spraying or usage tasks, and women.</p> <p>Based on interview with gender committee who is represented by board of Gender Committee from each unit obtained information that unit of certification has implemented the policy above. For example, maternity leave, menstruation leave and breastfeeding time for their kids. This topic also informed during morning briefing.</p>	Complied
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 has identified the need of expectant mother and new mother in a documentation. Based on the document, the needs of new mother that have been identified among others to consult the health of their fetuses and babies, to get proper medical check-up and vitamins,</p>	Complied

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		<p>a place and paramedic (nurse and midwife) to give proper birth, daycare, emergency response, etc.</p> <p>Management has fulfilled their need by providing:</p> <ul style="list-style-type: none">• Clinic including company's doctor and paramedic, for getting regular check-up, consultation and giving birth.• Monthly 'Posyandu' as an event to check their maternity (fetuses) and babies under 5 years old, to give consultations and vitamins.• Maternity leave: 3 months including before and after giving birth in accordance with legal regulation.• Company's ambulance for emergency responds, to get to nearest hospital.• Day-care. <p>The Gender Committee and medical staff can support the assessment of new nursing mothers.</p> <p>The company provides appropriate opportunities so that mothers can carry out their obligations to provide exclusive breastfeeding (6 months based on Act No. 36 of 2009 concerning Health) or a longer period of time based on the child's needs.</p> <p>Adequate lactation space should be provided for nursing mothers who have babies with 24 months of age or younger. Lactation activities should not reduce employee's income.</p> <p>Based on interview with gender committee who is represented by board of Gender Committee from each unit obtained information that unit of certification has implemented the policy above. For example, maternity</p>	
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		leave, menstruation leave and breastfeeding time for their kids. This topic also informed during morning briefing.	
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 has had the system to handling complaints and grievances in the <i>SOP Penanganan Pengaduan dan Konflik</i> (SOP/SMART/ SUST/IV/003 Rev. 03 dated 14 February 2022). The scope of this procedure includes recording of complaints and conflicts, rating, communication, planning, handling, monitoring and reporting of the handling of complaints and conflicts originating from internal and external parties of the company. This procedure also includes handling reports of sexual harassment and acts of violence that occur within the company's operational permits. The procedure has set the dispute resolution in an appropriate manner, ensuring the anonymity of complainants, protecting the Human Rights Defenders, community spoke persons, and whistle blowers where requested. The system ensures that there is no risk of reprisal or intimidation to the complainants. If no deal achieved, every party might deliver the case to the lawsuits or RSPO complaint panel.</p> <p>Moreover, the company has formed a Gender Committee as a place to submit grievance related sexual harassment or violation of reproductive rights. Based on interview with Gender Committee and women workers, are known that there is no negative issue related to sexual harassment or violation of reproductive rights in the period September 2023 to August 2024.</p>	Complied
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; 	<p>The company has policies related to business and human rights policies of Sinarmas Agri Business and Food which was signed by the Head of Policy and Compliance Division dated December 12, 2019, explaining the commitment to uphold human rights and prohibition of force and trafficked labor.</p>	Complied

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	<ul style="list-style-type: none"> • 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>The policy was disseminated to workers and interested parties, for example, at Hanau Mill on 27 April 2024 and Langadang Estate on 12 January 2024.</p> <p>Based on document verification (including the list of employees, salary slips, and payroll for July 2024) and interviews with company management and the manpower agency, no terminations were identified that were not in accordance with the work contract. Additionally, the determination of overtime was in line with the Overtime Work Order, and no employees were found to be working due to debts with the company.</p> <p>Moreover, no salary deduction that against legal regulations, even though there were subsidies and deductions for <i>BPJS Ketenagakerjaan</i> contributions that were in accordance with applicable regulations. There was no identification of a work bond that impeded employee resignation, there was no indication of a cost involved in the employee recruitment process.</p> <p>Based on interview with workers and union has known that there is no form of trafficked labour are used by company in company operational. There was no migrant worker in company. Person who responsible for selecting / screening labour suppliers was KTU (<i>Kepala Tata Usaha</i>) under supervision from Estate Managers.</p>	
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>The company does not employ migrant workers but uses temporary workers (PKWT). The company has established a policy on Work Environment and Industrial Relations, No. KHI-smart/002-00, dated August 1, 2017. This policy also serves as a mechanism for the use of temporary workers (both non-permanent and casual), with several provisions as follows: Temporary Work Agreement (PKWT) is an</p>	Complied

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		<p>agreement between a worker/labourer and a company to establish a working relationship for a certain period or for a certain job.</p> <ul style="list-style-type: none">• A work agreement or contract is a written letter in Indonesian that is easily understood and agreed upon by the worker/labourer with the company as a basis and evidence of an employment relationship.• The company is responsible for the costs required for the implementation of the work agreement.• A work agreement for a specified period based on a certain period can be made for a period of 2 (two) years and may only be extended 1 (one) time for a maximum period of 1 (one) year.• If the work agreement has been extended for a certain period but due to certain conditions the work has not been completed, then the work agreement may be renewed for a certain time. <p>For examples:</p> <ul style="list-style-type: none">• <i>Perjanjian Kerja Waktu Tertentu</i> Number 041/TMSE/PKWT-SW/VI/2024 between PT Tapian Nadenggan (Tasik Mas Estate) and A***, working as a upkeep, the agreement period is 12 months (8 June 2024 to 7 June 2025). The work agreement is an extension of the previous work agreement (period 8 June 2023 to 7 June 2024). The company has paid compensation (upon expiry or extension of the contract) in the amount of a month's wages in accordance with Government Regulation no. 35 of 2021.• <i>Perjanjian Kerja Waktu Tertentu</i> Number 01/1451/PKWT-SW/VII/2024 between PT Tapian Nadenggan (Hanau Mill) and MSI working as a operator grading, the agreement period 08 July 2024 to 07 July 2025. The work agreement is the first agreement, recruitment process on May 2024.	
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		<p>For all contract worker, the company already submit the report to Labor Agency of Seruyan Regency. The latest report has been sent on 08 July 2024.</p> <p>Based on interviews with sample of workers (permanent and contract/PKWT), they have received and understood their contractual agreements.</p>	
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>PT Tapian Nadenggan - Hanau POM have persons that responsible for the OHS program within the organizational structure of Committee of Occupational Health and Safety (<i>P2K3</i>) established in each management unit. The <i>P2K3</i> team has received approval from the Head of <i>Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Tengah</i>, and the <i>P2K3</i> secretary is a certified occupational health and safety expert.</p> <p>Data verified of OHS Committee that has been ratified by related agencies:</p> <ul style="list-style-type: none"> • In Tasik Mas Estate - OHS Committee – has registered to Manpower Agency in Kalimantan Tengah Province based on letter number: 566/131/PK.12/IV/Nakertrans dated 29th April 2024. • In Tanjung Paring Estate - OHS Committee – has registered to Manpower Agency in Kalimantan Tengah Province based on letter number: KEP 46/DISNAKERTRANS/IV?2024 dated 16th April 2024. • OHS expert on behalf Mr Ihsanul Hakim Aritonang, certificate number: 5/6531/AS.01.03/V/2023, dated 22nd May 2024 – valid until 3 years. 	Complied

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		<p>OHS committee (P2K3) routinely conducts monthly meetings on OHS issues in the workplace. The documentation of the meeting was recorded and stored well. Based on interviews with workers who are members of the P2K3 organization, it is known that monthly meetings are always routinely conducted to discuss about OHS such as:</p> <ul style="list-style-type: none"> • Conduct regular P2K3 meetings that discuss plans and evaluate the implementation of OHS in each company unit, here are some examples of the records - Hanau Mill - Meeting record P2K3 on 30th August 2024 concern about PPE, OHS license monitoring, review on OHS inspection report. • Report of OHS performance (Laporan P2K3) on 3 months base has been submitted to Manpower Agency in Kalimantan Tengah Province. Letter document: 063/TMSE-EXT/VII/2024 dated 18th July 2024 (for period April – June 2024). • Report of OHS Inspection (F/SMART/HESS-EHSD/SADV/016/002), location in Hanau POM for month July 2024. Aspects were checked covered: environment, PPE, emergency response facilities, ergonomic, competency. The results reported were satisfactory. 	
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>PT Tapian Nadenggan – Hanau POM has prepared the documented procedures for handling emergency response and first aid in work accidents, including the following:</p> <ul style="list-style-type: none"> • SOP for Emergency Preparedness and Response with document number SOP/SMART/GENERAL/SADV/I/005. Rev 0.0 was passed on 01 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. • SOP Design and Use of Hydrant with No. SOP/SMART/HESS-EHSD/SADV/I/014 dated 01 July 2014. • First aid SOP with No SOP/SMART/HESS-EHSD/SADV/I/011 dated 01 July 2014. 	Complied

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		<ul style="list-style-type: none">• SOP/SMART/HESS-EHSD/SADV/1/005/Rev.00/01-Jul-14) Procedure of accident and occupational disease handling. <p>PT Tapian Nadenggan – Hanau POM has an emergency response structure, namely the emergency response structure at Tasik Mas Estate, Hanau Estate, Langadang Estate and Tanjung Paring Estate. The emergency response structure consists of supervisors, namely the Estate Manager, chairman, general assistant, secretary, daily chairman, fire team, security team, removal team, evacuation team, health team and liaison team.</p> <p>Data verified:</p> <ul style="list-style-type: none">• Training for first aider, dated 16th February 2024, location in Tasik Mas Estate that was attended by 25 workers. Trainer: Dr Alboin C. S.• Certificate /or license for first aider, namely Mr Ageng Setyo Adi Kristanto. The certificate was issued by Direktur Jendral Pembinaan Pengawasan Ketenagakerjaan dan K3, dated 20th June 2017.• Emergency response and preparedness simulation /or training, dated 15th August 2024. The training was attended by 54 workers, location in Hanau Estate. Data verified: scenario (field fire), attendance list, evaluation. <p>During ASA 2-2 in 2024, the audit team conducted field observations in the estate area and mill. It was noted that PT Tapian Nadenggan – Hanau POM has installed OHS symbols, provided fire extinguishers, displayed MSDS, and marked the evacuation route in the work area.</p>	
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		The auditor team has also checked the emergency facilities, hydrant no. 9 near Boiler station in Hanau POM – dated 12 th September 2024, the result performance is well and good in maintenance.	
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 Tapian Nadenggan – Hanau POM 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.</p> <p>The PPE 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. For example, in harvesting work, the PPE that must be used is a helmet, goggles, combination gloves, and boots.</p> <p>PT Tapian Nadenggan – Hanau POM has provided the sanitation facilities for those applying pesticides.</p> <p>The audit team conducted field visits to Compound 3 in Tanjung Paring Estate on 11th September 2024, and to Compound 2 in Hanau Estate on 10th September 2024. It was noted that sanitation facilities were available for pesticide applicators. Additionally, it was observed that workers were using PPE correctly, and company management consistently monitors workers to ensure proper PPE usage.</p> <p>Data verified:</p> <ul style="list-style-type: none"> • Providing PPE to workers in high-risk activities, for each unit, for 	Complied

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		<p>example:</p> <ul style="list-style-type: none"> - In Hanau Mill: Records of handover of PPE for Mill Workers dated 23rd August 2024, for 11 operators in processing station. - In Tasik Mas Estate: Records of Handover of PPE (safety helmet) dated 15th August 2024 for 9 harvesters. - In Tanjung Paring Estate: Records of handover of PPE (boots) dated 27th June 2024, for 35 workers. <ul style="list-style-type: none"> • Report of OHS Inspection (F/SMART/HESS-EHSD/SADV/016/002), location in Hanau POM for month July 2024. Aspects were checked covered: environment, PPE, emergency response facilities, ergonomic, competency. The result reported OK. • Report of OHS Inspection (F/SMART/HESS-EHSD/SADV/016/002), location in Tanjung Paring Estate dated 29th August 2024, focusing on Inspection record of PPE in Division 1, that reported OK. • Report of OHS Inspection (F/SMART/HESS-EHSD/SADV/016/002), location in Tanjung Paring Estate for period August 2024, focusing on First Aid Kit Inspection in Division 1, PIC: Mr Rohmat Sanudin (harvester supervisor), Mr Munadi (harvester supervisor), Mr Alex (supervisor). The inspection reports shows compliance is in place. 	
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>During ASA 2_2, PT Tapian Nadenggan has shown that all workers in mill and estates have been covered by <i>Badan Penyelenggara Jaminan Sosial (BPJS)</i>, as required by applicable regulation.</p> <p><i>BPJS Ketenagakerjaan</i> insurance are covered: <i>Jaminan hari tua</i> - Old age insurance (<i>JHT</i>), <i>Jaminan Kecelakaan kerja</i> - work accident insurance (<i>JKK</i>), <i>Jaminan Kematian</i> – death insurance (<i>JKM</i>) and <i>Jaminan Pensiun</i> – pension insurance (<i>JP</i>).</p> <p><i>BPJS Kesehatan</i> insurance are covered the medical expenses and hospitalization costs.</p>	Complied

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		<p>Monthly insurance payment made by company for insurance above to all workers. For <i>BPJS Kesehatan</i> monthly payments include coverage for the worker's dependents.</p> <p>Records of insurance payment available in:</p> <ul style="list-style-type: none"> - <i>BPJS Ketenagakerjaan</i> payment record of Tasik Mas Estate, payment period August 2024, number of workers 672, payment dated 04 September 2024. - <i>BPJS Kesehatan</i> payment record of Tasik Mas Estate, payment period August 2024, number of workers 672 and its dependent 529, payment dated 19 August 2024. - <i>BPJS Ketenagakerjaan</i> payment record of Hanau Mill, payment period July 2024, number of workers 169, payment dated 23 August 2024 - <i>BPJS Kesehatan</i> payment record of Hanau Mill, payment period August 2024, number of workers 169 and its dependent 351, payment dated 19 August 2024. <p>Based on interview with mill operator, harvester and pesticide operator, it was observed that the employees are fully covered with <i>BPJS Kesehatan</i> and <i>BPJS Ketenagakerjaan</i> in accordance with applicable regulation.</p>	
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>During ASA 2_2, year 2024, PT Tapan Nadenggan – Hanau POM has shown the report on monitoring the recording of occupational accidents by calculating the lost time accident (LTA).</p> <p>Recapitulation of work accidents with a formula to find the level of severity and frequency of accidents. This document informs the time, the number of working days, the number of no effective working days, overtime, hours of work in total, the number of accidents, the number</p>	Complied

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		<p>of working days lost, hours of work a year, the number of accidents a year, lost days a year.</p> <p>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.</p> <p>PT Tapian Nadenggan – Hanau POM has shown the records of LTA calculations for each unit, along with the details for period January – September 2024, such as:</p> <table border="1"> <thead> <tr> <th>Unit</th><th>Incidents (cases)</th><th>FR</th><th>SR</th></tr> </thead> <tbody> <tr> <td>TMSE</td><td>9</td><td>6.99</td><td>30.29</td></tr> <tr> <td>HNAE</td><td>15</td><td>10.48</td><td>139.71</td></tr> <tr> <td>TPRE</td><td>6</td><td>4.89</td><td>23.3</td></tr> <tr> <td>LNGE</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>HNAM</td><td>1</td><td>1.89</td><td>120.96</td></tr> </tbody> </table>	Unit	Incidents (cases)	FR	SR	TMSE	9	6.99	30.29	HNAE	15	10.48	139.71	TPRE	6	4.89	23.3	LNGE	0	0	0	HNAM	1	1.89	120.96	
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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.																											
7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p> <p>- Critical (Major) compliance -</p>	<p>Organization has established SOP for Pests and Diseases Control, that available in the document No. SOP/SMART/MCAR/VII/TA-HPT. The process includes activities in controlling pest detection, census, control recommendations, control, and evaluation. The procedures include setting out of technique to be implemented, chemical to be used, locations to be applied, and time frame for implementation. It was</p>	Complied																								

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		<p>observed that all IPM program has been performed based on determined schedule.</p> <p>The company also showed record of integrated pest management with early warning system, for examples:</p> <ul style="list-style-type: none"> • Eat leaf caterpillar detection in TMSE in July 2024 showed that there is no infestation detected. • Rat census Period July 2024 in Division 1 TMSE (with average results 0.06% (below threshold). • Rat census Period July 2024 in Division 2 TMSE (with average results 0.19% (below threshold). • Barn Owl Box Monitoring for Period August 2024 in Tanjung Paring Estate obtain information that from total 140 barn owl box, 72 unit active and 68 unit inactive. • Barn Owl Box Monitoring for Period June 2024 in Division 5 with results 26 mature owl. <p>Based on field observation, obtained that the company planted host plants/beneficial plants as an early warning system for biological pest control. According to the interview with estate manager sand staff revealed that <i>Turnera subulate</i> and <i>Antigonon leptosus</i> were planted on the side of the road in each block.</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>There is some species that listed in Global Invasive Species existed and planted for IPM plan. For example, <i>Antigonon leptosus</i>. The spreading is controlled manually and chemically.</p> <p>Until this assessment, there is no outbreak of invasive species.</p>	Complied

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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 field visit, interview and document review, there is no use of fire for pest control in whole area of estate. This is in line with stakeholder consultation results with Plantation Agency & Environmental Agency of Seruyan Regency.	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>The company shows records of the list of pesticides used along with justification for their use, consisting of herbicides, insecticides, fungicides, acaricides and rodenticides. Following is some information on the pesticide brands used by the company:</div> <table><thead><tr><th>Name</th><th>Active Ingredients</th><th>Justification</th></tr></thead><tbody><tr><td>Erkafuron 20 WG</td><td>Methyl Metsulfuron</td><td>Herbicide</td></tr><tr><td>Rollup 480 SL</td><td>Glyphosate</td><td>Herbicide</td></tr><tr><td>Rolifos 150 SL</td><td>Ammonium glufosinat</td><td>herbicide</td></tr><tr><td>Garlon Mix 333</td><td>Triclopyr</td><td>Herbicide</td></tr><tr><td>Tiflo 80 WG</td><td>Tiram 80%</td><td>Fungisida</td></tr><tr><td>Samite 135 EC</td><td>Piridaben 135 g/l</td><td>Akarisida</td></tr><tr><td>Dithane M-45</td><td>Mancozeb 75%</td><td>Fungisida</td></tr><tr><td>Rolizapyr 75 WG</td><td>Imazapyr 75%</td><td>Herbisida</td></tr><tr><td>Sumimax 50WP</td><td>Flumioksin 50%</td><td>Herbisida</td></tr><tr><td>Benlox 50 WP</td><td>Benomyl 50%</td><td>Fungisida</td></tr><tr><td>Score 250 EC</td><td>Difenoconazole 250 g/l</td><td>Fungisida</td></tr></tbody></table>	Name	Active Ingredients	Justification	Erkafuron 20 WG	Methyl Metsulfuron	Herbicide	Rollup 480 SL	Glyphosate	Herbicide	Rolifos 150 SL	Ammonium glufosinat	herbicide	Garlon Mix 333	Triclopyr	Herbicide	Tiflo 80 WG	Tiram 80%	Fungisida	Samite 135 EC	Piridaben 135 g/l	Akarisida	Dithane M-45	Mancozeb 75%	Fungisida	Rolizapyr 75 WG	Imazapyr 75%	Herbisida	Sumimax 50WP	Flumioksin 50%	Herbisida	Benlox 50 WP	Benomyl 50%	Fungisida	Score 250 EC	Difenoconazole 250 g/l	Fungisida	Complied
Name	Active Ingredients	Justification																																					
Erkafuron 20 WG	Methyl Metsulfuron	Herbicide																																					
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Rolifos 150 SL	Ammonium glufosinat	herbicide																																					
Garlon Mix 333	Triclopyr	Herbicide																																					
Tiflo 80 WG	Tiram 80%	Fungisida																																					
Samite 135 EC	Piridaben 135 g/l	Akarisida																																					
Dithane M-45	Mancozeb 75%	Fungisida																																					
Rolizapyr 75 WG	Imazapyr 75%	Herbisida																																					
Sumimax 50WP	Flumioksin 50%	Herbisida																																					
Benlox 50 WP	Benomyl 50%	Fungisida																																					
Score 250 EC	Difenoconazole 250 g/l	Fungisida																																					

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		<table><tr><td>Decis 25 EC</td><td>Deltametrin</td><td>Insecticide</td></tr><tr><td>Convey 336 EC</td><td>Topramezone</td><td>Herbicide</td></tr><tr><td>Cymbush 50 EC</td><td>Cypermethrin 50 g/l</td><td>Fungicide</td></tr><tr><td>Marshal 200 EC</td><td>Carbosulfan 200 g/l</td><td>Insecticide</td></tr><tr><td>Kenlon 480 EC</td><td>Triclophyr butoxy ethil ester</td><td>Herbicide</td></tr><tr><td>Erkatril 0.0375 BB</td><td>Coumatetralyl</td><td>rodenticide</td></tr></table> <p>The results of field observation on HNAE, TMSE, TPRE and LNGE and interviews with pesticide applicators showed that all pesticide applicators had understood the procedures for spraying and proper use of spray equipment, targeting weeds, prohibiting spraying in river border or water reservoir areas and the actions taken when poisoning occurs in the area.</p>	Decis 25 EC	Deltametrin	Insecticide	Convey 336 EC	Topramezone	Herbicide	Cymbush 50 EC	Cypermethrin 50 g/l	Fungicide	Marshal 200 EC	Carbosulfan 200 g/l	Insecticide	Kenlon 480 EC	Triclophyr butoxy ethil ester	Herbicide	Erkatril 0.0375 BB	Coumatetralyl	rodenticide	
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7.2.2	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided.</p> <p>- Critical (Major) compliance -</p>	<p>The company has records related to pesticide use in the document "Data Toxiciy Herbisida Hanau Estate Tahun 2024" for example. In this document, the company records pesticide use starting from total solution use, total active ingredients, total active ingredients per area and total active ingredients per production. Here is some example of recording notes for management units:</p> <table><tr><td>Name</td><td>Total Application</td><td>Total Active Ingredient</td><td>Total Area Application (per hectare)</td></tr><tr><td>Erkafuron 20 WG</td><td>443.95 litter</td><td>266.37 litter</td><td>0.00102</td></tr></table>	Name	Total Application	Total Active Ingredient	Total Area Application (per hectare)	Erkafuron 20 WG	443.95 litter	266.37 litter	0.00102	Complied										
Name	Total Application	Total Active Ingredient	Total Area Application (per hectare)																		
Erkafuron 20 WG	443.95 litter	266.37 litter	0.00102																		

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		<table> <tr> <td>Rollup 480 SL</td><td>7,180.45 litter</td><td>2,943.98 litter</td><td>0.18195</td></tr> <tr> <td>Rolifos 150 SL</td><td>693.17 litter</td><td>230.83 litter</td><td>0.00138</td></tr> <tr> <td>Garlon Mix 333</td><td>780.2 litter</td><td>271.66 litter</td><td>0.00183</td></tr> <tr> <td>Tiflo 80 WG</td><td>2.00 liiter</td><td>0.21 liiter</td><td>0.0000000036</td></tr> </table> <p>The document for each estate describes the type of pesticide, the active ingredient, LD50, active ingredient content, amount of pesticide used, area of pesticide use, and pesticide use per hectare.</p>	Rollup 480 SL	7,180.45 litter	2,943.98 litter	0.18195	Rolifos 150 SL	693.17 litter	230.83 litter	0.00138	Garlon Mix 333	780.2 litter	271.66 litter	0.00183	Tiflo 80 WG	2.00 liiter	0.21 liiter	0.0000000036	
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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>Until this surveillance audit obtain information that there is no pesticide use for control pest attack. All of pesticide only using for weeding (herbicide).</p> <p>Integrated Pest Management (IPM) Plan for year 2024 was documented in the Division Work Program as verified in Tasik Mas Estate, Hanau Estate, Langadang Estate and Tanjung Paring consisted of:</p> <ul style="list-style-type: none"> - Detection of pests and diseases - Census of pests and disease - Planting and upkeep beneficial plant (host plant), e.g. <i>Turnera subulata</i>, <i>Antigonon leptopus</i> and <i>Casia cobanensis</i>. <p>IPM plan has include the following:</p> <ul style="list-style-type: none"> • Identification of potential pests and safe thresholds. • The techniques used (cultural, biological, mechanical and physical methods). • The native species used as part of the biological control method • Reducing the use of chemicals over a period. 	Complied																

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		<ul style="list-style-type: none"> No prophylactic use of pesticides. Minimization of pesticide use. <p>PT Tapan Nadenggan has planting beneficial plants (<i>Turnera subulata</i>, <i>Turnera ulmifolia</i>, <i>Antigonon</i>, <i>Casia tora</i>, <i>Casia cobanensis</i>) for habitat of natural enemy of caterpillar.</p>	
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>There is no prophylactic use of pesticides throughout Hanau Estate, Tasik Mas Estate, Tanjung Paring Estate and Langadang Estate. Pesticide/Herbicides are only used to reduce/eliminate existing pest, which has exceeded the economic threshold.</p> <p>The company has policy on safe use of chemical including pesticides which stated in GAR Social and Environment Policy, dated 8 September 2015; stated in point 1.5 "<i>Peningkatan produktifitas secara berkelanjutan untuk mengurangi tekanan pengembangan lahan baru tanpa intensifikasi pemakaian pestisida dan pupuk kimia</i>". The company has also established memorandum No. 032/PD/VIII/2016 that the use of paraquat is prohibited since 2016. Based on list of pesticide uses, it was verified that no paraquat dichloride been used for weeding control since 2016.</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>In the context of integrated pest control, the company has related procedures in:</p> <ul style="list-style-type: none"> SOP/SMART/MCAR/VII/TA-HPT (<i>Pengendalian Hama dan Penyakit Tanaman</i>) SOP/SMART/MCAR/VIII/TA-PGM (<i>Pengendalian Gulma</i>) <p>In this procedure, the company establishes an early warning system in carrying out control actions. The company also prioritizes biological control by planting useful plants. Chemical action is only carried out if the census results exceed the threshold. Based on this evidence, the</p>	Complied

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		<p>company does not carry out pest control by preventive means (prophylactic).</p> <p>The use of pesticides is always based on the needs and field conditions. Based on the results of field observation and interviews with spraying workers, workers explained that spraying was carried out selectively.</p>	
	7.2.5b Why there is no other alternative which can be used.	Based on document verification and field visit to pesticide storage, there is no paraquat and WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions application from period 2023/2024.	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	Based on document verification and field visit to pesticide storage, there is no paraquat and WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions application from period 2023/2024.	
	7.2.5d Process to limit the negative impacts of the application.	Based on document verification and field visit to pesticide storage, there is no paraquat and WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions application from period 2023/2024.	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	Based on document verification and field visit to pesticide storage, there is no paraquat and WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions application from period 2023/2024.	
7.2.6	(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.	Unit of certification conducted the training for chemical applicator regularly. Based on document review and interview with them, the auditor has verifying sample of training record. For example, chemical applicator training on 27 June 2024 in Tasik Mas Estate. Attending by 71 participants. During work, unit of certification provides clean water,	Complied

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	- Critical (Major) compliance -	soap and a first aid kit to support the sanitation and OHS aspects required by the spraying team.	
7.2.7	(C) Storage of all pesticides in accordance with recognized best practices. - Critical (Major) compliance -	Based on interview with spraying team in Tasik Mas Estate and Langadang Estate, the personnel aware about pesticide container handling, from how to storage it to mitigation of the hazardous sources. The pesticide storage in warehouse is equipped with adequate ventilation, the pesticide mixing place is equipped with bunds, the warehouse staff PPE was given in the form of rubber gloves and masks, and warehouse staff also received special health checks. During field visit, obtained information that MSDS and safety instruction for chemical handling including mixing herbicide are in place. All MSDS in accordance with the herbicide stock.	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 -	Based on field observation, all used hazardous chemical container store in licensed temporary hazardous storage. There's no use of used chemical containers by workers for daily uses, such as water reservoir and house material. All pesticide container disposed to the temporary hazardous store.	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 observation and documentation review, there's no aerial spraying activities in company operational area.	Complied
7.2.10	(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated. - Critical (Major) compliance -	PT Tapan Nadenggan – Hanau POM regularly have a medical examination for manuring and pesticide operator. Sample data verified:	Complied

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		<ul style="list-style-type: none"> General Medical Check Up (dated 23-25 May 2023), in 2024 will be planned in November & December 2024. The last MCU in Tanjung Paring Estate that was attended by 622 workers. Special Medical Check Up for works in high-risk area (audiometry, cholinesterase, spirometry) that was attended 80 workers in Tasik Mas Estate on 10 – 11 June 2024. <p>All spraying workers has examined health through inspection types of medical check-up, cholinesterase, and spirometry, to ascertain the condition of workers in good health. Examination results stating that all workers spray is in a healthy condition.</p> <p>Auditors conduct interviews with spraying workers, they admit that they have not been exposed to skin disease and itches because they always use PPE while working.</p>	
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>During observations and interviews regarding pesticide and fertilization activities in Tasik Mas Estate, Langadang Estate, Hanau Estate, and Tanjung Paring Estate, the auditor found no pregnant or breastfeeding women applying chemicals. The employees also well understood of company procedure.</p>	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>During ASA 2_2, year 2024, there was not any change for the procedure documents in term of waste management.</p> <p>PT Tapian Nadenggan – Hanau POM already has procedures for waste management as outlined in SOP/SMART/LEMS-EHSD/SADV/I/002 rev.0 "SOP for Waste Management" dated 2 July 2014. The SOP explains the activities of the Waste Inventory listed in point 2.2 Explanation of Waste</p>	Complied

		<p>Management Procedures, sub-chapter 2.2.1 concerning Waste Inventory. Identification of sources of waste originating from plantation operations (Estate Waste and PMKS Waste). Identification of solid waste in the SOP is already available, namely in the form of waste generated from the process at PMKS / by product, namely shells, fibre, empty pods and boiler ash. For non-B3 solid waste from other activities in the company, it can be in the form of scrap metal and used tires.</p> <p>PT Tapian Nadenggan – Hanau POM already has an SOP for Pesticide Waste Management which is contained in the IK for Handling B3 Waste and Ex-Chemical Packaging (IK/SMART/LEMS-EHSD/SADV/002/001 dated 2 July 2014.</p> <p>The handling and control of used pesticide/agrochemical packaging waste is also explained in the list and evaluation of environmental aspects and impacts. In the evaluation of environmental aspects and impacts, it is explained that control of agrochemical waste is carried out by washing used agrochemical packaging waste and returning it to suppliers and temporarily storing it at the hazardous waste storage.</p> <p>There is a place for washing used pesticide packaging jerry cans where the rinsed water is reused for mixing or disposed of in a designated block area for spraying. Large agrochemical jerry cans are reused to transport pesticides to the field, records of their use are available. Small chemical packages are stored at hazardous waste storage and transported by licensed carriers.</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 Tapan Nadenggan – Hanau POM has shown the waste management plan including compliance to applicable regulations - all the permit still valid until November 2025.</p> <p>Data verified such as:</p> <ul style="list-style-type: none"> • Temporary hazardous waste storage permit “<i>Surat Persetujuan Pemenuhan Komitmen Izin Tempat Penyimpanan Sementara Limbah Bahan Berbahaya dan Beracun (TPS-LB3) No. S03.H.B/04.008/DPMPTSP/XI/2020</i>” dated 10 November 2020 and valid for 5 years. • Temporary hazardous waste storage permits as per Recommendation from Environmental Service “<i>Surat Dinas Lingkungan Hidup Pemerintah Kabupaten Seruyan No.660/831/DLH/XI/2020 Perihal Rekomendasi Permohonan Perpanjangan Izin Penyimpanan Sementara Limbah Bahan</i> 	Complied

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		<p><i>Berbahaya dan Beracun di PT. Tapan Nadenggan kepada Kepala Dinas Penanaman Modal dan Perizinan Terpadu Satu Pintu Kabupaten Seruyan" dated 4 November 2020. Building permit for temporary hazardous waste storage in each management unit:</i></p> <ul style="list-style-type: none"> - Hanau POM permit "<i>Izin Membangun Bangunan No.648.11/09/Pem/Han/07/2020 kepada PT. Tapan Nadenggan Pabrik Hanau</i>" - Langadang Estate permit "<i>Izin Membangun Bangunan No.503.1/04/SK.IMB/VII/2020 kepada PT. Tapan Nadenggan Langadang Estate</i>". - Hanau Estate permit "<i>Izin Membangun Bangunan No.648.11/08/Pem/Han/07/2020 kepada PT. Tapan Nadenggan Kebun Hanau</i>". - Tasik Mas Estate permit "<i>Izin Membangun Bangunan No.648.11/07/Pem/Han/07/2020 kepada PT. Tapan Nadenggan Kebun Tasik Mas</i>". - "<i>Izin Membangun Bangunan No.503.1/03/SK.IMB/VII/2020 kepada PT. Tapan Nadenggan Tanjung Paring Estate</i>". <p>The type of hazardous waste permitted to store waste oil (B105d), used rags, and used filters (B110d), used ace (A102d), infectious waste/clinic waste (A337-1), laboratory waste (A106d), hazardous waste container (B104d), electronic waste (B107d), contaminated waste (A108d), expired chemical (A338-1 & A337-1).</p> <p>PT Tapan Nadenggan – Hanau POM has a hazardous waste management cooperation agreement between PT Tapan Nadenggan and PT Semesta Langgeng Sentosa in accordance with the "Memorandum of Agreement between PT Tapan Nadenggan & B3 Waste Collector PT Semesta Langgeng Sentosa No. 001/TN-LH-KALTENGSEL/05/2023" dated 30th May 2023, valid for 3 years.</p>	
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		<p>In addition, PT Tapan Nadenggan – Hanau POM has a tripartite agreement between PT Tenang Jaya, PT Semesta Langgeng Sentosa and PT Tapan Nadenggan for the transportation of medical waste based on letter No. 001/TN/VI/2024 dated 7 June 2024 and valid until 7th June 2025.</p> <p>Agreement between PT Sumber Anugerah Utama and PT Semesta Langgeng Sentosa, based on document number: 020/SAU/PK/III/2024 dated 20th April 2024 – valid until 20 April 2026.</p> <p>PT Semesta Langgeng Sentosa Licensing Documents include:</p> <ul style="list-style-type: none">• PT Semesta Langgeng Sentosa also has a Recommendation for the Transport of B3 Waste from the Ministry of Environment and Forestry in accordance with Letter Number: S478/PSLB3-VPLB3/PPLB3/PLB3.3/12/2021 dated 20th December 2021. This recommendation is valid for 5 years from the date of stipulation (dated 20th December 2023).• PT Semesta Langgeng Sentosa has a Dangerous Goods (B3) Transport Operation Permit from the Ministry of Transportation, Directorate General of Land Transportation in accordance with "Decree of the Director General of Land Transportation No. SK.00660/AJ.309/1/DJPD/2018 concerning PT Semesta Langgeng Sentosa's Permit for Transporting Dangerous Goods (B3)" dated 22nd July 2022, valid until 26th July 2027.• PT Semesta Langgeng Sentosa has permission from the Ministry of Environment and Forestry in accordance with Letter Number: S.427/Menlhk/Setjen/PLB.3/7/2019 dated 10 July 2019 regarding the statement that PT Semesta Langgeng Sentosa has fulfilled its	
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		<p>commitments, in accordance with OSS PT Semesta Langgeng Sentosa Business License with NIB Number 812020204900745, KBLI Code 38220 dated 10th July 2019. The permit is valid for 5 years from the time it is declared effective by the Online Single Submission (OSS) Management and Organizing Institution.</p> <ul style="list-style-type: none"> PT Sumber Anugerah Utama Sentosa has permission from the Ministry of Environment and Forestry in accordance with Letter Number: S.1042/MENLHK/Setjen/PLB.3/II/2019 dated 28th November 2019 – valid November 2024. <p>Records of the last transportation dated 26th June 2024 with details of the Hazardous waste manifest number, namely:</p> <ul style="list-style-type: none"> Manifest No. KLHK-1730813189 for oil used, volume: 0.704 MT, vehicle number: KH 8861**, driver: M David. Transporter: PT Semester Langgeng Semesta. Manifest No. KLHK-1730816565 for empty container (pesticides), volume: 0.133 MT, vehicle number: KH 8861**, driver: M David. Transporter: PT Semester Langgeng Semesta. Manifest No. KLHK-1729450066 for medical waste, volume: 0.0162 MT, vehicle number: KH 8861**, driver: M David. Transporter: PT Semester Langgeng Semesta. <p>The manifest for hazardous waste transportation on 13 September 2023 has not been submitted by the carrier because it is still in the process of being sent to the processor.</p> <p>PT Tapian Nadenggan – Hanau POM has prepared the Report on Handling Hazardous Waste under Quarterly B3 Waste Balance Report contains data and information on B3 waste management including the amount of B3 waste produced by the company, storage period and</p>	
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		<p>amount of B3 waste released/sent to B3 waste collectors. The report is sent to the District Environmental Service agency in Seruyan Regency and Central Kalimantan Province every quarter.</p> <p>Data verified: Quarterly B3 Waste Balance Report under "Laporan Kegiatan Penyimpanan Limbah dan Bahan Berbahaya dan Beracun, period April – June 2024. Document number: 034/EHSD-KTI/VII/2024. The report has been submitted on 9th August 2024.</p> <p><u>Wastewater - POME treatment:</u></p> <p>POME land application permit as per recommendation from Environmental Service "Surat Rekomendasi Pembuangan Air Limbah Secara Aplikasi ke Tanah PT. Tapan Nadenggan No.660/19/DLH.II/I/2020" dated 6 January 2020 and valid for 5 years. The permit for: installed capacity 80 tons FFB/hour; 8 POME ponds with capacity @10,000 m³; palm oil mill effluent production 65%; application dosage for estate 125 m³/Ha/rotation. The POME application for plantation area of 693.5 Ha at block L1, L2, L3, L11, K11, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q17, Q18, P15, P16, P17, P18, O18, O17, M8, M10, M11, M12, M13, M14, N8, N9, N11, N12, N13 and N14. Control bed on block M16 of 11.47 Ha.</p> <p>PT Tapan Nadenggan has regularly monitoring and checking the wastewater quality before applied to the block plantation. Results of liquid waste analysis for the period January August 2024 shows the results meet quality standard. Sample seen: Report of Testing, nomor: 3127/PKN/VII/224 – location Land Application, dated 26th July 2024.</p>	
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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>PT Tapan Nadenggan – Hanau POM has established the policy on does not use open fire for waste disposal, available in “Kebijakan Sosial dan Lingkungan GAR”, dated 8th September 2015.</p> <p>The policy was socialized to employees and interested parties, example:</p> <ul style="list-style-type: none"> • In Tasik Mas Estate: dated 28th August 2024, location Division 3 that was attended by 93 workers, dated 27th August 2024 location in Division 2 that was attended 90 workers. • In Tanjung Paring Estate: dated 23rd February 2024, location in Pondok 1 TPPE that was attended by 73 workers, location in Pondok 3 TPPE that was attended by 152 workers. <p>Based on field visit for housing compound Hanau Estate (dated 10 September 2024) and Tanjung Paring Estate (dated 11th September 2024), observed there was sign of no open fire for waste disposal.</p> <p>PT Tapan Nadenggan – Hanau POM has prepared the landfill for disposed the waste location in, in Hanau Estate located in block D11 - Division 4, in Langadang Estate located in block B10 – Division 3, in Tasik Mas Estate located in block P4 - Division 2 and in Tanjung Paring located in block R19 – Division 1.</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 certification unit has Fertilizer SOP (SOP / SMART / MCAR / IX / TA-PPK) to maintain soil fertility. The company has implemented practices to optimize production results in accordance with established procedures, including:</p> <ul style="list-style-type: none"> • SMARTRI routinely collects soil and leaf samples to ensure the elements needed by plants to produce optimally. The results of the 	Complied

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		<p>soil and leaf analysis tested will be the basis for determining the dose of fertilizer in each Estate.</p> <ul style="list-style-type: none"> Fertilization activities that prioritize the principles of being on time, on target, at the right dosage and on application. In addition, marginal land (sandy) is given extra fertilization in the form of empty fruit bunches at a dose of 40 tons / ha. The company's commitment to no longer use pesticides with the active ingredient paraquat or those belonging to WHO Classes 1A and 1B. Application of palm oil effluent (POME) to increase soil fertility. Maintenance of cover crops to reduce evaporation (maintain soil moisture). For example, planting beneficial plants (Antigonon leptosus). To all employees, spraying is always conveyed at morning apples not to spray the plants. <p>At the time the audit was carried out, the auditor observed the liquid waste application activities in the Land Application area, it was found that POME had been applied to the land in accordance with the permits and recommendations owned marginal land.</p>	
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>The company carries out soil analysis activities in the context of planning follow-up plant maintenance, including recommendations for fertilizer to be used for each land block. For example, the company carried out a leaf analysis examination for period 2024 by SMART Research Institute Division:</p> <ul style="list-style-type: none"> Ref. No. 0406/DAUN/LAB-SMARTRI-SRGE/V/2023; Total sample 6, Origin: Leaf Sampling Unit/LSU HNAE; Parameter to analyse: N; P; K; Mg; Ca; B; Cu; Zn; Mn; Fe; Cl. Sample taken 27 April 2023, analyse date 3 May 2023. 	Complied

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		<ul style="list-style-type: none"> Ref. No. 0407/DAUN/LAB-SMARTRI-SRGE/V/2023; Total sample 6, Origin: Leaf Sampling Unit/LSU TMSE; Parameter to analyse: N; P; K; Mg; Ca; B; Cu; Zn; Mn; Fe; Cl. Sample taken 27 April 2023, analyse date 3 May 2023. <p>In addition, there are also soil analysis records for each company unit, for example Records of soil testing at Sawit Mas Sejahtera Estate carried out on May 2024 by SMART Research Institute Division in many locations. Following sample above:</p> <ul style="list-style-type: none"> Ref. No. 064/TANAH/LAB-SMARTRI-SRGE/IX/2023_REV01; Total sample 126, Origin: Soil Sampling Unit/SSU TPPE; Parameter to Analyze Texture; pH; N; C-Organic; P2O5; CEC; Base Exchangeable, Al; H. Ref. No. 065/TANAH/LAB-SMARTRI-SRGE/IX/2023_REV01; Total sample 66, Origin: Soil Sampling Unit/SSU LNGE; Parameter to Analyze Texture; pH; N; C-Organic; P2O5; CEC; Base Exchangeable, Al; H. <p>The results of soil and leaf analysis will become a basis for fertilizer program in the future.</p>	
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>	<p>The company has IK/SMART/MCAR/IX/TA-PPK/05-LSU Leaf Sampling Return Work Instructions as a basis for leaf sampling which is carried out once a year. In the Fertilization SOP made by SMARTRI Fertilizer dosage is determined based on consideration of LSU results, research results (specific to location), age, plant conditions, soil, and climate as well as cost efficiency. One of strategy for fulfil nutrition need for oil palm plantation, the company also use organic fertilizer such as empty bunches and mill effluent on the field. Here's the realization recording:</p>	Complied

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		<p>Apart from using inorganic fertilizer, Unit of certification also uses organic fertilizer with the following realization:</p> <ul style="list-style-type: none"> • POME: According to MCAR, POME dosage maximum 750 M3/Ha/Year. As of January - August 2024, 12,186 m3 have been applied in HNAE and 160,706 m3 in TMSE. • EFB: marginal land (sandy) is given extra fertilization in the form of empty fruit bunches at a dose of 27.2 MT/Ha (or depends on the SMARTRI recommendation). As per January - August 2024, HNAE has applied 6,803 MT EFB and TMSE 31,507 MT. 	
7.4.4	<p>Records of fertilizer inputs are maintained.</p> <p>- Minor compliance -</p>	<p>The certificate holder showed manuring record for each estate. For example Tasik Mas Estate:</p> <ul style="list-style-type: none"> • Kieserite (year to date 2024) as amount as 90,182 MT (86.83% from budget). • RP realization (year to date 2024) as amount as 73,409 MT (46.82% from budget). • NPK 15 realization (year to date 2024) as amount as 493.02 MT (29.17% from budget). • Urea realization (year to date 2024) as amount as 454,663 MT (114.87% from budget). • HGFB realization (year to date 2024) as amount as 33.369 MT (112.35% from budget). • MOP realization (year to date 2024) as amount as 230,482 MT (115.98% from budget). • TSP realization (year to date 2024) as amount as 6,550 MT (3.76% from budget). • SP36 realization (year to date 2024) as amount as 83.30 MT (5.2% from budget). 	Complied

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		Realization of fertilizer refer to manuring program which has been set before. The record stored in estate office and presented in Bahasa Indonesia.																										
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>During this audit (ASA 2-2-year 2024), there is no changing on soil suitability maps and information.</p> <p>Soil suitability map is presented in "Semi Detail Soil Map of PT Tapian Nadenggan" in scale 1:50,000 covering all estates in unit of certification, issued in 2021 – updated in June 2024.</p> <p>Based on Semi-detail Soil Map soil characteristic in unit of certification are as follows:</p> <ul style="list-style-type: none"> Hanau Estate map scale 1:75,000 (Map registration RPMNP/24/06/214/005) <table border="1"> <thead> <tr> <th>Soil Type</th><th>Slope (°)</th><th>Area (Ha)</th><th>Suitability</th></tr> </thead> <tbody> <tr> <td><i>Typic Dystrodepts</i></td><td>2-5</td><td>709.24</td><td>Quite appropriate</td></tr> <tr> <td><i>Typic Hapludults</i></td><td>2-5</td><td>2,347.20</td><td>Quite appropriate</td></tr> <tr> <td><i>Typic Dystrodepts</i></td><td>5-9</td><td>81.68</td><td>Quite appropriate</td></tr> <tr> <td><i>Typic Hapludults</i></td><td>5-9</td><td>29.12</td><td>Quite appropriate</td></tr> <tr> <td><i>Typic Endoaquepts</i></td><td rowspan="2">0-2</td><td rowspan="2">991.43</td><td rowspan="2">Quite appropriate</td></tr> <tr> <td><i>Histic Humaquepts</i></td></tr> </tbody> </table>	Soil Type	Slope (°)	Area (Ha)	Suitability	<i>Typic Dystrodepts</i>	2-5	709.24	Quite appropriate	<i>Typic Hapludults</i>	2-5	2,347.20	Quite appropriate	<i>Typic Dystrodepts</i>	5-9	81.68	Quite appropriate	<i>Typic Hapludults</i>	5-9	29.12	Quite appropriate	<i>Typic Endoaquepts</i>	0-2	991.43	Quite appropriate	<i>Histic Humaquepts</i>	Complied
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			<i>Typic Haplohemists</i>	0-2	9.74	Not appropriate			
			<i>Typic Endoaquepts</i>						
			<i>Typic Haplodults</i>	2-5	903.22	Not appropriate			
			<i>Typic Udipsaments</i>						
			Total		5,048.11				
			<ul style="list-style-type: none">Tanjung Paring Estate scale 1:50,000 (Map registration RPMNP/24/06/214/008)						
			Soil Type	Slope (°)	Area (Ha)	Suitability			
			<i>Typic Dystrodepts</i>	2-5	616.39	Quite appropriate			
			<i>Typic Hapludults</i>	2-5	841.66	Quite appropriate			
			<i>Typic Dystrodepts</i>	5-9	485.56	Quite appropriate			
			<i>Typic Hapludults</i>	5-9	967.77	Quite appropriate			
			<i>Typic Endoaquepts</i>	0-2	702.58	Appropriate-Marginal			
			<i>Typic Haplohemists</i>	0-2	10.93	Appropriate-Marginal			
			<i>Typic Haplohemists</i>	0-2	121.65	Appropriate-Marginal			
			<i>Typic Endoaquepts</i>						

		<i>Typic Endoaquepts</i>	0-2	16.36	Appropriate-Marginal
		<i>Hystic Humaquepts</i>			
		<i>Typic Haplohemists</i>			
		<i>Typic Haplohemists</i>	0-2	545.56	Not appropriate
		<i>Typic Haplohemists</i>	0-2	317.10	Not appropriate
		<i>Typic Endoaquepts</i>			
		<i>Typic Haportots</i>	2-5	83.21	Not appropriate
		<i>Typic Udipsamments</i>			
		<i>Tubuh air</i>	-	6.59	-
		Total		4,715.36	
		<ul style="list-style-type: none"> Langadang Estate scale 1:50,000 (Map registration RPMNP/24/06/214/006) 			

Soil Type	Slope (°)	Area (Ha)	Suitability
<i>Typic Dystrodepts</i>	2-5	167.10	Quite appropriate
<i>Typic Hapludults</i>	2-5	701.33	Quite appropriate
<i>Typic Hapludults</i>	5-9	629.54	Quite appropriate
<i>Typic Hapludults</i>	9-12	50.25	Quite appropriate
<i>Typic Endoaquepts</i>	0-2	136.88	Appropriate-Marginal

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<i>Typic Haplohemists</i>	0-2	26.69	Appropriate-Marginal
	0-2	17.73	Appropriate-Marginal
	0-2	679.12	Not appropriate
	Total	2,408.64	
<p>Updated information up to ASA.2-2-year 2024, following:</p> <ul style="list-style-type: none"> Based on soil suitability characteristic above, there are area categorized as "not suitable" area, consist of hardpan layer and peat, that spread in Hanau Estate (731.33 Ha), Tasik Mas Estate (958.07 Ha), Tanjung Paring Estate (952.34 Ha) and Langadang Estate (679.12 Ha). All area categorized as "Not Suitable" land suitability is not planted/cultivated. There are areas categorized as "suitable marginal" soils as well in unit of certification, consist inclusion of hemic peat, spread in Tasik Mas Estate (1,012.12 Ha), Tanjung Paring Estate (851.39 Ha) and Langadang Estate (181.31 Ha). Hemic peat is a transition peat with 33-66% fibre content, 0.1-0.19 g/cm³ density, 450-850% water content, dark grey-brown colour. There is no peat soil exist in Hanau Estate, whilst peat soil in Tasik Mas Estate is in uncultivated area. Tick peat is only found in Tanjung Paring Estate covers 148.94 Ha, and in Langadang Estate covers 44.43 Ha. Replanting program for estates that contains peat area (Tanjung Paring Estate) starts in 2029, management plan to conducted drain ability assessment 5 year before replanting, as recognized by RSPO Drain ability Assessment Procedure. <p>There is no steep terrain in all areas of certification, maximum slope is 12°.</p>			

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7.5.2	The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations. - Minor compliance -	Up to Replanting is in progress in Hanau Estate and based on field observation, it has been done not in steep terrain. Based on semi detail soil map, there is no area of steep terrain in whole area of PT Tapian Nadenggan, maximum slope is 12°.	Complied																				
7.5.3	New palm oil planting is not conducted on steep terrain in accordance with applicable regulations. - Minor compliance -	There is no new planting activity in unit of certification since 2010. Please see section 1 – Planting year updated 2024, such as: <table><tr><th>Planting year</th><th>Hectarage</th></tr><tr><td>1995</td><td>179.30</td></tr><tr><td>1996</td><td>3,040.10</td></tr><tr><td>1997</td><td>4,239.60</td></tr><tr><td>1998</td><td>1,711.90</td></tr><tr><td>1999</td><td>1,885.57</td></tr><tr><td>2000</td><td>127.13</td></tr><tr><td>2004</td><td>893.13</td></tr><tr><td>2005</td><td>941.87</td></tr><tr><td>2006</td><td>564.49</td></tr></table>	Planting year	Hectarage	1995	179.30	1996	3,040.10	1997	4,239.60	1998	1,711.90	1999	1,885.57	2000	127.13	2004	893.13	2005	941.87	2006	564.49	Complied
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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.																							

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7.6.1	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>During this audit (ASA 2-2-year 2024), there is no changes on soil suitability maps and information.</p> <p>Soil suitability map is presented in "Semi Detail Soil Map of PT Tapian Nadenggan" in scale 1:50,000 covering Hanau, Tasik Mas, Tanjung Paring and Langadang Estate. Projection UTM, Zone 49 S, Datum WGS '84. Sourced from SPOT 5:413 Level 2Ak/j:293 355 recorded on 24 – 29 July 2001.</p> <p>Based on Semi-detail Soil Map scale 1:50,000, soil characteristic in unit of certification are as follows:</p> <ul style="list-style-type: none"> Hanau Estate: <table border="1"> <thead> <tr> <th>Soil Type</th><th>Slope (°)</th><th>Area (Ha)</th><th>Suitability</th></tr> </thead> <tbody> <tr> <td><i>Typic Dystrodepts</i></td><td>2-5</td><td>709.24</td><td>Quite suitable</td></tr> <tr> <td><i>Typic Hapludults</i></td><td>2-5</td><td>2,347.20</td><td>Quite suitable</td></tr> <tr> <td><i>Typic Dystrodepts</i></td><td>5-9</td><td>81.68</td><td>Quite suitable</td></tr> <tr> <td><i>Typic Hapludults</i></td><td>5-9</td><td>29.12</td><td>Quite suitable</td></tr> <tr> <td><i>Typic Endoaquepts</i></td><td rowspan="3">0-2</td><td rowspan="3">991.43</td><td rowspan="3">Quite suitable</td></tr> <tr> <td><i>Histic Humaquepts</i></td></tr> <tr> <td><i>Typic Haplohemists</i></td></tr> <tr> <td><i>Typic Udipsamments</i></td><td rowspan="2">2-5</td><td rowspan="2">731.33</td><td rowspan="2">Not suitable</td></tr> <tr> <td><i>Typic Haplorthods</i></td></tr> <tr> <td>Total</td><td></td><td>4,890.00</td><td></td></tr> </tbody> </table>	Soil Type	Slope (°)	Area (Ha)	Suitability	<i>Typic Dystrodepts</i>	2-5	709.24	Quite suitable	<i>Typic Hapludults</i>	2-5	2,347.20	Quite suitable	<i>Typic Dystrodepts</i>	5-9	81.68	Quite suitable	<i>Typic Hapludults</i>	5-9	29.12	Quite suitable	<i>Typic Endoaquepts</i>	0-2	991.43	Quite suitable	<i>Histic Humaquepts</i>	<i>Typic Haplohemists</i>	<i>Typic Udipsamments</i>	2-5	731.33	Not suitable	<i>Typic Haplorthods</i>	Total		4,890.00		Complied
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		<ul style="list-style-type: none"> Tasik Mas Estate: <table> <tr> <th>Soil Type</th><th>Slope (°)</th><th>Area (Ha)</th><th>Suitability</th></tr> <tr> <td><i>Typic Dystrodepts</i></td><td>2-5</td><td>1,069.35</td><td>Quite suitable</td></tr> <tr> <td><i>Typic Hapludults</i></td><td>2-5</td><td>975.14</td><td>Quite suitable</td></tr> <tr> <td><i>Typic Hapludults</i></td><td>5-9</td><td>1,033.43</td><td>Quite suitable</td></tr> <tr> <td><i>Typic Haplohemists</i></td><td>0-2</td><td>7.65</td><td>Suitable-Marginal</td></tr> <tr> <td><i>Typic Endoaquepts</i></td><td rowspan="3">0-2</td><td rowspan="3">1,004.47</td><td rowspan="3">Suitable -Marginal</td></tr> <tr> <td><i>Histic Humaquepts</i></td></tr> <tr> <td><i>Typic Haplohemists</i></td></tr> <tr> <td><i>Typic Haplohemists</i></td><td>0-2</td><td>45.11</td><td>Not Suitable</td></tr> <tr> <td><i>Typic Haplohemists</i></td><td rowspan="2">0-2</td><td rowspan="2">9.74</td><td rowspan="2">Not Suitable</td></tr> <tr> <td><i>Typic Endoaquepts</i></td></tr> <tr> <td><i>Typic Haplodolts</i></td><td rowspan="2">2-5</td><td rowspan="2">903.22</td><td rowspan="2">Not Suitable</td></tr> <tr> <td><i>Typic Udipsaments</i></td></tr> <tr> <td>Total</td><td></td><td>5,048.11</td><td></td></tr> </table> Tanjung Paring Estate: <table> <tr> <th>Soil Type</th><th>Slope (°)</th><th>Area (Ha)</th><th>Suitability</th></tr> <tr> <td><i>Typic Dystrodepts</i></td><td>2-5</td><td>616.64</td><td>Quite Suitable</td></tr> <tr> <td><i>Typic Hapludults</i></td><td>2-5</td><td>841.66</td><td>Quite Suitable</td></tr> <tr> <td><i>Typic Dystrodepts</i></td><td>5-9</td><td>485.56</td><td>Quite Suitable</td></tr> </table> 	Soil Type	Slope (°)	Area (Ha)	Suitability	<i>Typic Dystrodepts</i>	2-5	1,069.35	Quite suitable	<i>Typic Hapludults</i>	2-5	975.14	Quite suitable	<i>Typic Hapludults</i>	5-9	1,033.43	Quite suitable	<i>Typic Haplohemists</i>	0-2	7.65	Suitable-Marginal	<i>Typic Endoaquepts</i>	0-2	1,004.47	Suitable -Marginal	<i>Histic Humaquepts</i>	<i>Typic Haplohemists</i>	<i>Typic Haplohemists</i>	0-2	45.11	Not Suitable	<i>Typic Haplohemists</i>	0-2	9.74	Not Suitable	<i>Typic Endoaquepts</i>	<i>Typic Haplodolts</i>	2-5	903.22	Not Suitable	<i>Typic Udipsaments</i>	Total		5,048.11		Soil Type	Slope (°)	Area (Ha)	Suitability	<i>Typic Dystrodepts</i>	2-5	616.64	Quite Suitable	<i>Typic Hapludults</i>	2-5	841.66	Quite Suitable	<i>Typic Dystrodepts</i>	5-9	485.56	Quite Suitable	
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			<i>Typic Hapludults</i>	5-9	967.77	Quite Suitable
			<i>Typic Endoaquepts</i>	0-2	702.45	Suitable-Marginal
			<i>Typic Haplohemists</i>	0-2	10.93	Suitable-Marginal
			<i>Typic Haplohemists</i>	0-2	121.65	Suitable-Marginal
			<i>Typic Endoaquepts</i>			
			<i>Typic Endoaquepts</i>	0-2	16.36	Suitable-Marginal
			<i>Hystic Humaquepts</i>			
			<i>Typic Haplohemists</i>			
			<i>Typic Haplohemists</i>	0-2	545.44	Not Suitable
			<i>Typic Haplohemists</i>	0-2	317.10	Not Suitable
			<i>Typic Endoaquepts</i>			
			<i>Typic Haportots</i>	2-5	83.21	Not Suitable
			<i>Typic Udipsamments</i>			
			<i>Tubuh air</i>	-	6.59	Not Suitable
			Total		4,715.36	
			• Langadang Estate:			
			Soil Type	Slope (°)	Area (Ha)	Suitability
			<i>Typic Dystrodepts</i>	2-5	167.10	Quite Suitable
			<i>Typic Hapludults</i>	2-5	701.33	Quite Suitable
			<i>Typic Hapludults</i>	5-9	629.53	Quite Suitable
			<i>Typic Hapludults</i>	9-12	50.25	Quite Suitable

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			<i>Typic Endoaquepts</i>	0-2	136.88	Suitable-Marginal
			<i>Typic Haplohemists</i>	0-2	26.70	Suitable-Marginal
			<i>Typic Haplohemists</i>	0-2	17.73	Suitable-Marginal
			<i>Typic Haplohemists</i>	0-2	679.12	Not Suitable
			Total		2,408.64	
			<p>Updated information up to ASA.2-2-year 2024, following:</p> <ul style="list-style-type: none"> Based on soil suitability characteristic above, there are area categorized as "not suitable" area, consist of hardpan layer and peat, that spread in Hanau Estate (731.33 Ha), Tasik Mas Estate (958.07 Ha), Tanjung Paring Estate (952.34 Ha) and Langadang Estate (679.12 Ha). All area categorized as "Not Suitable" land suitability is not planted/cultivated. There are areas categorized as "suitable marginal" soils as well in unit of certification, consist inclusion of hemic peat, spread in Tasik Mas Estate (1,012.12 Ha), Tanjung Paring Estate (851.39 Ha) and Langadang Estate (181.31 Ha). Hemic peat is a transition peat with 33-66% fibre content, 0.1-0.19 g/cm³ density, 450-850% water content, dark grey-brown colour. However, based on correspondence by the email of Second Submission of RSPO Peat Inventory, dated 5th November 2023, total peat disclosure in 1,321 Ha. There is no peat soil exist in Hanau Estate, whilst peat soil in Tasik Mas Estate is in uncultivated area. Tick peat is only found in Tanjung Paring Estate covers 148.94 Ha, and in Langadang Estate covers 44.43 Ha. Replanting program for estates that contains peat area (Tanjung Paring Estate) starts in 2029, management plan to conducted drain ability assessment 5 year before replanting, as recognized by RSPO Drain ability Assessment Procedure. 			

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		<p>Field observation (dated 11th September 2024) conducted to Water Table's Measurement Reference Point (<i>Titik Penaatan</i>) Langandang (block B18 – Division 3). Measuring device is using tools from the Ministry of Environment and Forestry as well as the location is pointed by the Ministry. Data was downloaded daily by SPO Officer using computer and reported to the Ministry of Environment and Forestry. Using manual measurement during field visit, water table observed is 40 cm.</p> <p>Monitoring of water level, piezometer and peat subsidence were performed by Tanjung Paring and Langadang Estate. Record of monitoring are maintained and available. Flood risk map was provided by PMNP.</p>	
7.6.2	<p>Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan.</p> <p>- Minor compliance -</p>	Up to ASA 2-2, year 2024, there is no extensification activity in PT Tapan Nadenggan area. All activities carried out according to the best-practice soil management plan.	Complied
7.6.3	<p>Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.</p> <p>- Minor compliance -</p>	Soil suitability map as presented in "Semi Detail Soil Map of PT Tapan Nadenggan" in scale 1:50,000 covering Hanau, Tasik Mas, Tanjung Paring and Langadang Estate, has been consideration for the management of certification unit to guide the planning of drainage and irrigation systems, road, and other infrastructure. All activities carried out according to the best-practice soil management plan. Road maintenances are consistently implemented. Based on field visit during this surveillance audit, all roads are accessible.	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	<p>(C) No new planting on peatlands, regardless of depth, after 15 November 2018, in existing plantation areas, as well as in new development areas.</p> <p>- Critical (Major) compliance -</p>	Based on soil map, there is a presence of peat in Tasik Mas Estate, Tanjung Paring Estate and Langadang Estate. Details refer to indicator 7.5.1.	Complied

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		<p>Based on planting database, there was no new planting on peatlands after 15 November 2018.</p> <p>Please see <i>Table 6 Planting and Cycle</i> for the detail. Total peat areas planted is 1,321 Ha.</p> <p>Data verified: correspondence by the email of Second Submission of RSPO Peat Inventory, dated 5th November 2023. Based on the report, total peat disclosure in 1,321 Ha.</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>PT Tapian Nadenggan – Hanau POM has reported their peat areas in period 2019 (Phase 1) and 2020 (Phase 2).</p> <p>PT Tapian Nadenggan – Hanau POM is required to submit the update peat areas data (second submission) before 5 November 2023 based on communication with RSPO Secretariat on 21 September 2022.</p> <p>Data verified: correspondence by the email of Second Submission of RSPO Peat Inventory, dated 5th November 2023. Based on the report, total peat disclosure in 1,321 Ha.</p>	Complied
<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).</p>			
7.7.3	<p>(C) Subsidence of peat is monitored, documented and minimised.</p> <p>- Critical (Major) compliance -</p>	<p>Based on soil suitability characteristic, there are area categorized as “not suitable” area, consist of hardpan layer and peat.</p> <p>Updated information up to ASA.2-2-year 2024, following:</p> <ul style="list-style-type: none"> Based on soil suitability characteristic above, there are area 	Complied

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		<p>categorized as “not suitable” area, consist of hardpan layer and peat, that spread in Hanau Estate (731.33 Ha), Tasik Mas Estate (958.07 Ha), Tanjung Paring Estate (952.34 Ha) and Langadang Estate (679.12 Ha). All area categorized as “Not Suitable” land suitability is not planted/cultivated.</p> <ul style="list-style-type: none"> • There are areas categorized as “suitable marginal” soils as well in unit of certification, consist inclusion of hemic peat, spread in Tasik Mas Estate (1,012.12 Ha), Tanjung Paring Estate (851.39 Ha) and Langadang Estate (181.31 Ha). Hemic peat is a transition peat with 33-66% fibre content, 0.1-0.19 g/cm³ density, 450-850% water content, dark grey-brown colour. However, based on correspondence by the email of Second Submission of RSPO Peat Inventory, dated 5th November 2023, total peat disclosure in 1,321 Ha. • There is no peat soil exist in Hanau Estate, whilst peat soil in Tasik Mas Estate is in uncultivated area. Tick peat is only found in Tanjung Paring Estate covers 148.94 Ha, and in Langadang Estate covers 44.43 Ha. Replanting program for estates that contains peat area (Tanjung Paring Estate) starts in 2029, management plan to conducted drain ability assessment 5 year before replanting, as recognized by RSPO Drain ability Assessment Procedure. <p>Water Table’s Measurement Point was installed in 2018. Data was downloaded daily by SPO Officer using computer and reported to the Ministry of Environment and Forestry.</p> <p>Field observation (dated 11th September 2024) conducted to Water Table’s Measurement Reference Point (<i>Titik Penaatan</i>) Langadang (block B18 – Division 3). Measuring device is using tools from the Ministry of Environment and Forestry as well as the location is pointed by the Ministry. Data was downloaded daily by SPO Officer using computer and reported to the Ministry of Environment and Forestry.</p>	
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		<p>Using manual measurement during field visit, water table observed is 40 cm.</p> <p>Monitoring of water level, piezometer and peat subsidence were performed by Tanjung Paring and Langadang Estate. Record of monitoring are maintained and available. Flood risk map was provided by PMNP.</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 suitability characteristic, there are area categorized as "not suitable" area, consist of hardpan layer and peat.</p> <p>Updated information up to ASA.2-2-year 2024, following:</p> <ul style="list-style-type: none"> Based on soil suitability characteristic above, there are area categorized as "not suitable" area, consist of hardpan layer and peat, that spread in Hanau Estate (731.33 Ha), Tasik Mas Estate (958.07 Ha), Tanjung Paring Estate (952.34 Ha) and Langadang Estate (679.12 Ha). All area categorized as "Not Suitable" land suitability is not planted/cultivated. There are areas categorized as "suitable marginal" soils as well in unit of certification, consist inclusion of hemic peat, spread in Tasik Mas Estate (1,012.12 Ha), Tanjung Paring Estate (851.39 Ha) and Langadang Estate (181.31 Ha). Hemic peat is a transition peat with 33-66% fibre content, 0.1-0.19 g/cm³ density, 450-850% water content, dark grey-brown colour. However, based on correspondence by the email of Second Submission of RSPO Peat Inventory, dated 5th November 2023, total peat disclosure in 1,321 Ha. There is no peat soil exist in Hanau Estate, whilst peat soil in Tasik Mas Estate is in uncultivated area. Tick peat is only found in Tanjung Paring Estate covers 148.94 Ha, and in Langadang Estate covers 44.43 Ha. Replanting program for estates that contains peat area (Tanjung Paring Estate) starts in 2029, management plan to conducted drain ability assessment 5 year before replanting, as 	Complied

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		<p>recognized by RSPO Drain ability Assessment Procedure.</p> <p>Replanting program for estates that contains peat area (Tanjung Paring Estate) starts in 2029, management plan to conducted drainability assessment 5 year before replanting, as recognized by RSPO Drainability Assessment Procedure.</p> <p>Water and land cover management program are implemented according to procedure that refer to RSPO P&C Indonesia National Interpretation 2020 as described in SOP Peat Management and Monitoring (SOP/SMART/MCAR/XVIII/TA-PPG) dated 15 July 2020 and regulation include:</p> <ul style="list-style-type: none"> • Government Regulation No.57 of 2016 concerning amendments to PP No.71 of 2014 concerning Protection and Management of Peatland Ecosystems • Regulation of Minister Environment and Forestry No.16/MENLHK/SETJEN/KUM.1/2/2017 concerning Technical Guidelines for the Restoration of Peatland Ecosystem Functions • Regulation of Minister Environment and Forestry No.P.15/MENLHK/SETJEN/KUM.1/2/2017 concerning Procedures for Measuring Groundwater in the Peatland Ecosystems Ground Water Table's Measurement Reference Point (<i>Titik Penaatan</i>). <p>Monitoring of water level, piezometer and peat subsidence were performed by Tanjung Paring and Langadang Estate. Record of monitoring are maintained and available. Flood risk map was provided by PMNP.</p> <p>Field observation (dated 11th September 2024) conducted to Water Table's Measurement Reference Point (<i>Titik Penaatan</i>) Langadang (block B18 – Division 3). Measuring device is using tools from the</p>	
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		Ministry of Environment and Forestry as well as the location is pointed by the Ministry. Data was downloaded daily by SPO Officer using computer and reported to the Ministry of Environment and Forestry. Using manual measurement during field visit, water table observed is 40 cm.	
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>During ASA 2-2, year 2024, PT Tapian Nadenggan – Hanau POM has shown replanting program.</p> <p>The program for replanting on peat soil will be conducted in 2028; drain ability assessment study has been conducted since 2019 until 2023. The timeline of drain ability assessment PT Tapian Nadenggan – Hanau was sighted during audit. Report of Drain ability assessment is on progress of presentation to CEO and approval CEO.</p> <p>Based on soil suitability characteristic above, there are area categorized as “not suitable” area, consist of hardpan layer and peat, that spread in Hanau Estate (731.33 Ha), Tasik Mas Estate (958.07 Ha), Tanjung Paring Estate (952.34 Ha) and Langadang Estate (679.12 Ha). All area categorized as “Not Suitable” land suitability is not planted/cultivated.</p> <p>There is area categorized as “suitable marginal” soils as well in unit of certification, consist inclusion of hemic peat, spread in Tasik Mas Estate (1,012.12 Ha), Tanjung Paring Estate (851.39 Ha) and Langadang Estate (181.31 Ha). There is no peat soil exist in Hanau Estate, whilst peat soil in Tasik Mas Estate is in uncultivated area. Tick peat is only found in Tanjung Paring Estate covers 148.94 Ha, and in Langadang Estate covers 44.43 Ha. Replanting program for estates that contains peat area (Tanjung Paring Estate) starts in 2029, management plan to conducted drainability assessment 5 year before replanting, as recognized by RSPO Drain ability Assessment Procedure.</p>	Complied

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		<p>Based on the results of the drain ability assessment carried out by the company, the conclusion is that the peat area at PT Tapian Nadenggan can still be planted with oil palm with a lifespan of 91.5 years - 1,095 years.</p> <p>Drainability assessment was carried by Sustainability and Strategic Project Division, that was sent to ghg@rspo.org, attachment: "Laporan DA_T2_RSPO PT TN Kalteng 1_240318 ad Table Information of DA TN30022024, reported on 30th April 2024.</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>PT Tapian Nadenggan Hanau POM is referring to regulation of peat soil monitoring according to PermenLHK Nomor: P.15/Menlhk/Setjen/Kum.1/2/2017. Company and KLHK has determined the compliance point of peat soil monitoring in 15 points (9 point in mineral soil and 6 points in peat soil Tanjung Paring Estate), 7 Points in Langadang Estate, 7 points in Hanau Estate presented in "<i>Keputusan Direktur Jenderal Pengendalian Pencemaran dan Kerusakan Lingkungan Nomor: SK-82/PPKL/PKG/PKL.0/12/2017</i>". Regulation determined that water level in peat soil shall be maintained at level maximum 40 cm under ground cover. Company has monitor water level each 2 weeks and reported to KLHK each quarter. Latest monitoring of water level August 2023 in Langadang Estate shown that water level is around 5 – 40 cm under ground cover.</p> <p>All existing plantings on peat in Tanjung Paring and Langadang Estate are managed according to procedure that refer to RSPO P&C Indonesia National Interpretation 2020 and RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands, version 3 (June 2019), as described in SOP Peat Management and Monitoring (SOP/SMART/MCAR/XVIII/TA-PPG) dated 15 July 2020.</p>	Complied

		<p>The SOP mentioned above-described peat soil management, water was managed to control water table within range of 50-70 cm below ground surface. Dike which was made from sand sacks are constructed to maintain water level in main drain and collection drain. Water level was monitored by checking the level meter which was provided in main and secondary drain and piezometer which was provided in peat land block. Piezometer and level meter were checked weekly including status of water level (below or above the range). Condition of piezometer and level meter were checked regularly including cleanliness of piezometer, condition of sand sacks, and identification of piezometer and level meter.</p> <p>Water level monitoring was monitored by the installation of piezometers, 2 pieces on each block of peat. The monitoring results are recorded weekly and its well documented. Water and ground cover management by establishing dams on drains and develop overflow of the dam according to the expected water level in peat area (between 40-60 cm).</p> <p>Tanjung Paring and Langadang Estate demonstrated "<i>Program Pengelolaan Areal Gambut Tahun 2023</i>" – Work Program for Peat Management that described monitoring of water table planned in weekly basis; peat subsidence pole in monthly basis; water pole planned in weekly basis; water gate maintenance planned annually or according to condition.</p> <p>Field observation conducted to Water Table's Measurement Reference Point (<i>Titik Penaatan</i>) at example in Langadang Estate in block A-19 (dated 11th September 2024) and in Tanjung Paring in block R29 and R 30 (dated 11th September 2024). Measuring device is using tools from the Ministry of Environment and Forestry as well as the location is pointed by the Ministry. Water Table's Measurement Point was installed</p>	
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		in 2018. Data was downloaded daily by SPO Officer using computer and reported to the Ministry of Environment and Forestry. Using manual measurement during field visit, water table observed is 40 cm. All station visited are in good condition and scale are readable.	
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>	Up to ASA 2-2, year 2024, there were non-planted and reserved peat areas are protected as peatland conservation areas. Based on field visit, verified that unit of certification are not constructing drainage channels, building roads and new electricity lines on peatlands. 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'.	Complied

Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.

No	Category of River	Cross Section	Outside the Settlement		Inside at the Settlement		Articles
			Criteria	Minimum Riparian Zone	Criteria	Minimum Riparian Zone	
1	Levee		-	5 m	-	3 m	Article 6
2	Rivers with no dike (from river bank)		Big River River Basin > 500 km2	100 m	Depth : > 20 m	30 m	Articles 7 & 8
					Depth : 3 m to 20 m	15 m	Articles 7 & 8
			Small River River Basin < 500 km2	50 m	Depth : 0 m to 3 m	10 m	Articles 7 & 8
3	Lake / Reservoir		-	50 m	-	50 m	Article 10
4	Water Springs		-	200 m	-	200 m	Article 10
5	Rivers affected by tides (from river bank)		-	100 m	-	100 m	Article 10

7.8.1	A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid	During ASA 2-2, year 2024, PT Tapan Nadenggan – Hanau POM has demonstrated that the surface water quality monitoring program is	Complied
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	<p>negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <ul style="list-style-type: none"> - Minor compliance - <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>carried out in accordance with the environmental monitoring requirements in the RKL-RPL matrix.</p> <p>PT Tapian Nadenggan – Hanau POM has also demonstrated permit for water extraction and domestic wastewater as per “<i>Surat Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Provinsi Kalimantan Tengah No.570/7/PU-AIR/I/DPMPTSP-2021 tentang Izin Pengusahaan Air Permukaan Pada Sungai Tarus di Desa Derangga Kecamatan Hanau Kabupaten Seruyan Provinsi Kalimantan Tengah oleh PT. Tapian Nadenggan – Hanau Mill</i>” dated 4 January 2021 and valid for 3 years. The permit allows water extraction debit of 0.025 m³/second.</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 Langadang River, Mandiasuh River, Tarus River, Palembang River, Nahambau River, Pasipu River, Ulin River and Kuning River.</p> <p>Monitoring activities are carried out by analysing river water quality, which is based on PP No. 82 of 2001 in the upstream and downstream areas of the Kuning River, Palembang River, Pasipu River, Ulin River, Tarus River, Mandiasuh River, Langadang River, Nahambau River every 6 months.</p> <p>Sample seen - data verified:</p>	
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		<ul style="list-style-type: none"> Upstream in Pasipu River: The last monitoring was carried out dated 20th February 2024, by the accredited laboratory PT Mutu Agung Lestari. The latest monitoring results show that all test parameters have met the quality standards of PP No. 22/2021 Appendix VI (Class II) – certificate number: 0629/SL/II/24 Downstream in Pasipu River: The last monitoring was carried out dated 20th February 2024, by the accredited laboratory PT Mutu Agung Lestari. The latest monitoring results show that all test parameters have met the quality standards of PP No. 22/2021 Appendix VI (Class II) – certificate number: 0632/SL/II/24 	
	7.8.1b Workers have adequate access to clean water.	<p>During ASA 2-2 year 2024, the auditor team has interview and field visit to worker housing in Hanau Estate (dated 10th September 2024), in Langadang Estate (dated 11th September 2024) – 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 24 February – 9 March 2023 and the result was compiled to regulation (Permenkes No 32/2017).</p>	
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>Up to ASA 2-2, year 2024, there are no changes of compliance statement compared to last year audit.</p> <p>HCV Assessment in PT. Tapani Nadenggan carried out by internal SMART Tbk. Assessors comprise of Norman Farid Mustakin (Team Leader, ecology, and mapping – RSPO HCV Assessor register), Firmansyah (Fauna and environmental service – registered in HCV Network), Ridho Farianto (Flora and environmental service – registered in HCV Network), Tomi Hendartomo (Social, economic and community</p>	Complied

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		<p>cultural), Yosaphat Ardila Renato (Social, economic and community cultural). Peer reviewed by Ir. Siswoyo M.Si.</p> <ul style="list-style-type: none"> • Field exercise for Tanjung Paring Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011. • Field exercise for Langadang Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011. • Field exercise for Hanau Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011. • Field exercise for Tasik Mas Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011. <p>Table of HCV and location information in PT Tapan Nadenggan – Hanau POM, - based on "report on implementation the monitoring and management of HCV Area updated in 2024", such as:</p> <table border="1"> <thead> <tr> <th>Unit</th><th>HCV</th><th>Location</th><th>Total Area</th></tr> </thead> <tbody> <tr> <td rowspan="2">Hanau Estate</td><td>1.1 and 4.1</td><td>River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river,</td><td>251.45</td></tr> <tr> <td>4.1</td><td>Fresh water swamp</td><td>137.69</td></tr> <tr> <td rowspan="4">Tasik Mas Estate</td><td>1.1</td><td>Water spring</td><td>0.78</td></tr> <tr> <td>1.1 and 4.1</td><td>River buffer zone Tarus I river, Tarus II River, Palembang River, Block N River, Block P River</td><td>204.74</td></tr> <tr> <td>1.3 and 4.1</td><td>Fresh water swamp</td><td>156.79</td></tr> <tr> <td>4.1</td><td>Fresh water swamp</td><td></td></tr> </tbody> </table>	Unit	HCV	Location	Total Area	Hanau Estate	1.1 and 4.1	River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river,	251.45	4.1	Fresh water swamp	137.69	Tasik Mas Estate	1.1	Water spring	0.78	1.1 and 4.1	River buffer zone Tarus I river, Tarus II River, Palembang River, Block N River, Block P River	204.74	1.3 and 4.1	Fresh water swamp	156.79	4.1	Fresh water swamp		
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			6	Tomb	0.002	
		Tanjung Paring Estate	1.1 and 4.1	River buffer zone of Katin river, Mandiasu river, Tarus River, Blok T River, and water reservoir	139.13	
			3	Peat area	6.19	
			4.1	Fresh water swamp	97.66	
				Peat area	24.26	
			6	Tomb	0.28	
		Langadang Estate	1.1 and 4.1	River buffer zone Langadang I river, Langadang II river, Langadang III river, Langadang IV river	145.27	
			3 and 4.1	Peat area	91.90	
			4.1	Fresh water swamp	6.30	
		Total				1,262.44
		HCV location and description (planted and unplanted area) in PT Tapan Nadenggan – Hanau POM, such as:				
		Unit	HCV	Location	Total Area	

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		Hanau Estate	1.1 and 4.1	Planted	179.48	
			River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river	Unplanted	209.66	
		Tasik Mas Estate	4.1			
			Fresh water swamp			
			1.1 and 4.1	Planted	152.01	
			River buffer zone Tarus I river, Tarus II River, Palembang River, Block N River, Block P River	Unplanted	210.30	
		Tanjung Paring Estate	1.3 and 4.1			
			Fresh water swamp			
			4.1			
			Fresh water swamp			
		Tanjung Paring Estate	6			
			Swamp			
			1.1 and 4.1	Planted	110.78	
			River buffer zone of Katin river, Mandiasu river, Tarus River, Blok T River, and water reservoir	Unplanted	156.74	
		Tanjung Paring Estate	3			
			Peat area			
		Tanjung Paring Estate	4.1			

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			Fresh water swamp and peat land			
			6 Tomb			
	Langadang Estate	1.1 and 4.1	River buffer zone Langadang I river, Langadang II river, Langadang III river, Langadang IV river	Planted	121.06	
		3 and 4.1	Peat area	Unplanted	122.41	
		4.1	Fresh water swamp			
		Total			1,262.44	
	<p>Note: although there are replanting in Hanau Estate, the HCV area still maintained and not cutting the palm oil trees inside riparian buffer zone.</p> <p>Based on that document verification, the total HCV area is 1,262.44 Ha spread across 4 estates. The HCV area of 563.33 ha is in the planted area and 699.11 ha is in the unplanted area.</p> <p>During ASA-2-2-year 2024, the auditor team has field visit to HCV location in term of checking the condition and implementation the monitoring and management HCV area. Location visited in Langgadang Estate block A19 (HCV 4.1. – river buffer zone Langadang I – dated 11st September 2024) and in Tasik Mas Estate in block M8-M9 & block P5-P6</p>					

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		<p>(HCV 4.1 - River buffer zone Tarus & Palembang – dated 10th September 2024)</p> <p>PT. Tapian Nadenggan prepare rehabilitation program for the HCV identified. The activity includes boundary marking, signboard signs, inventory of condition and natural seedling in river buffer zone, mapping the HCV area condition, tree nursery, tree planting for river buffer zone rehabilitation, rehabilitation trees upkeep.</p> <p>Record of remediation/rehabilitation – updated in 2024.</p> <ul style="list-style-type: none"> Tanjung Paring Estate <table border="1"> <thead> <tr> <th>Remediation Location</th><th>Block</th><th>Ha</th><th>Amount of tree</th></tr> </thead> <tbody> <tr> <td>HCV 4.1 Peat</td><td>T-32</td><td>1.55</td><td>215</td></tr> <tr> <td>HCV 4.1 Peat</td><td>T-34</td><td>0.02</td><td>3</td></tr> <tr> <td>HCV 4.1 Riparian</td><td>R-27</td><td>3.16</td><td>439</td></tr> <tr> <td>HCV 4.1 Riparian</td><td>R-28</td><td>2.32</td><td>322</td></tr> <tr> <td>HCV 4.1 Riparian</td><td>R-29</td><td>4.25</td><td>591</td></tr> <tr> <td>HCV 4.1 Riparian</td><td>R-30</td><td>0.86</td><td>120</td></tr> <tr> <td>HCV 4.1 Riparian</td><td>R-31</td><td>0.59</td><td>81</td></tr> <tr> <td>TOTAL</td><td></td><td>12.75</td><td>1,772</td></tr> </tbody> </table> <p>Note: <i>Pulai, Galam Merah, Jambu-jambuan and Kajamihing</i></p>	Remediation Location	Block	Ha	Amount of tree	HCV 4.1 Peat	T-32	1.55	215	HCV 4.1 Peat	T-34	0.02	3	HCV 4.1 Riparian	R-27	3.16	439	HCV 4.1 Riparian	R-28	2.32	322	HCV 4.1 Riparian	R-29	4.25	591	HCV 4.1 Riparian	R-30	0.86	120	HCV 4.1 Riparian	R-31	0.59	81	TOTAL		12.75	1,772	
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		<p>Kerja Penanaman dan Pemeliharaan Tanaman Rehabilitasi HCV, Nomor: IK/TN/HCV/01 – dated 12th September 2024. The instructions were regulated to:</p> <ul style="list-style-type: none">• Planting the tree in rehabilitation area.• Monitoring program the tree in rehabilitation area.• Installation the sign board in rehabilitation area.																																											
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 Tapian Nadenggan carries out liquid waste analysis every month. Liquid waste analysis is carried out by an accredited environmental laboratory. Liquid waste analysis was carried out by the PT Mutu Agung Lestari environmental laboratory (LP-966-IDN). Liquid waste quality 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 and January – July 2024:</p> <table><tr><th>Parameter</th><th>Threshold</th><th>Jan</th><th>Feb</th><th>Mar</th><th>Apr</th></tr><tr><td>pH</td><td>6,0-9,0</td><td>7,85</td><td>7,40</td><td>7,51</td><td>6,84</td></tr><tr><td>BOD5 (mg/l)</td><td>5,000</td><td>824</td><td>801</td><td>4113</td><td>928</td></tr><tr><td>COD (mg/l)</td><td>-</td><td>2.428</td><td>4.511</td><td>7.143</td><td>2.401</td></tr><tr><td>Oil & fat (mg/l)</td><td>-</td><td>7,85</td><td>1,01</td><td>0,60</td><td>1,90</td></tr><tr><td>Pb (mg/l)</td><td>-</td><td><0,0015</td><td><0,0015</td><td><0,0015</td><td><0,0015</td></tr><tr><td>Cu (mg/l)</td><td>-</td><td><0,015</td><td>0,30</td><td><0,015</td><td>0,0017</td></tr></table>	Parameter	Threshold	Jan	Feb	Mar	Apr	pH	6,0-9,0	7,85	7,40	7,51	6,84	BOD5 (mg/l)	5,000	824	801	4113	928	COD (mg/l)	-	2.428	4.511	7.143	2.401	Oil & fat (mg/l)	-	7,85	1,01	0,60	1,90	Pb (mg/l)	-	<0,0015	<0,0015	<0,0015	<0,0015	Cu (mg/l)	-	<0,015	0,30	<0,015	0,0017	Complied
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7.8.4	Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -	PT. Tapian Nadenggan already has a permit for the extraction and utilization of surface water, based on the Decree of the Head of the Central Kalimantan Province One Stop Investment and Integrated Services Service Number: 570/7/PU-AIR/I/DPMPTSP-2021 concerning Permits for Surface Water Exploitation on the Tarus River in Derangga Village, Hanau District, Seruyan Regency, Central Kalimantan Province by PT Tapian Nadenggan – Hanau Mill, 4 January 2021 – valid for 3 years. Progress on permit extension process:	Complied																																													

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		<ul style="list-style-type: none">On July 6, 2024, Letter Number: 19/TN/DL6/VII/2024, subject: Application for Technical Recommendation for Surface Water Permit for Palm Oil Mill Activities at PT Tapian Nadenggan in Derangga Village, Hanau District, Seruyan Regency, Central Kalimantan Province, dated July 9, 2024. Requested by the Director of PT Tapian Nadenggan. Water source: Tarus River (river to Lake Suluk), amount of withdrawal: 0.025 M3/second (equivalent to 63,360 M3/second). Letter addressed to the Head of the Public Works and Spatial Planning Office of Central Kalimantan Province – received by Mr. Novanto Bu (dated July 16, 2024)On August 13, 2024, Letter Number: 07/TN/DL6/VII/2024, regarding the Follow-up Process for the Application for Technical Recommendations for Surface Water Licensing, dated August 13, 2024. The letter was signed by the Licensing Manager – PT Tapian Nadenggan. Letter addressed to the Head of the Public Works and Spatial Planning Office of Central Kalimantan Province – received by Mr. Novanto Bu (dated August 20, 2024)Record of Payment of Retribution, period July 2024 (paid on August 16, 2024) to PT BPD Central Kalimantan, Remittance amount: IDR *,222,548. Citibank’s reference: 3504891648. <p>The approved water usage rate is 0.025 m3/second.</p> <p>Budget 2023: 1,20 m3 per tonne FFB Budget 2024: 1,20 m3 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>26,775.85</td><td>23,529.92</td><td>24,819.42</td><td>21,212.39</td></tr><tr><td>Feb</td><td>23,796.72</td><td>28,432.21</td><td>24,630.28</td><td>21,185.41</td></tr></table>	Month	2023		2024		FFB processed	Water use (m3)	FFB processed	Water use (m3)	Jan	26,775.85	23,529.92	24,819.42	21,212.39	Feb	23,796.72	28,432.21	24,630.28	21,185.41	
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		<table><tr><td>Mar</td><td>28,696.00</td><td>31,087.77</td><td>26,687.49</td><td>25,873.13</td></tr><tr><td>Apr</td><td>24,913.27</td><td>26,951.92</td><td>26,373.87</td><td>25,206.24</td></tr><tr><td>May</td><td>38,088.41</td><td>37,319.32</td><td>29,966.58</td><td>24,944.79</td></tr><tr><td>Jun</td><td>37,333.23</td><td>37,526.68</td><td>26,860.21</td><td>27,140.92</td></tr><tr><td>Jul</td><td>39,082.23</td><td>40,004.71</td><td>20,841.21</td><td>20,925.41</td></tr><tr><td>Aug</td><td>31,428.78</td><td>36,054.44</td><td>24,524.75</td><td>24,011.63</td></tr><tr><td>Sep</td><td>26,705.07</td><td>32,493.61</td><td>-</td><td>-</td></tr><tr><td>Oct</td><td>29,951.84</td><td>33,312.97</td><td>-</td><td>-</td></tr><tr><td>Nov</td><td>28,125.12</td><td>31,304.85</td><td>-</td><td>-</td></tr><tr><td>Dec</td><td>23,977.52</td><td>24,716.06</td><td>-</td><td>-</td></tr><tr><td></td><td>358,874.04</td><td>382,734.45</td><td>204,703.81</td><td>190,499.94</td></tr><tr><td></td><td colspan="2">1,07 m3/ton FFB process</td><td colspan="2">0,93 m3/ton FFB process</td></tr></table>	Mar	28,696.00	31,087.77	26,687.49	25,873.13	Apr	24,913.27	26,951.92	26,373.87	25,206.24	May	38,088.41	37,319.32	29,966.58	24,944.79	Jun	37,333.23	37,526.68	26,860.21	27,140.92	Jul	39,082.23	40,004.71	20,841.21	20,925.41	Aug	31,428.78	36,054.44	24,524.75	24,011.63	Sep	26,705.07	32,493.61	-	-	Oct	29,951.84	33,312.97	-	-	Nov	28,125.12	31,304.85	-	-	Dec	23,977.52	24,716.06	-	-		358,874.04	382,734.45	204,703.81	190,499.94		1,07 m3/ton FFB process		0,93 m3/ton FFB process		
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	1,07 m3/ton FFB process		0,93 m3/ton FFB process																																																												
Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised																																																															
7.9.1	Plans to increase the efficiency of fossil fuel use and to optimize renewable energy are available, monitored and documented. - Minor compliance -	PT Tapan Nadenggan – Hanau POM has been developing the program/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/program 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.			Complied																																																										

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Monitoring records sighted regarding the utilization of fossils fuels and fibre shell.

Record of fibre, shell and EFB in January – August 2024

Month	FFB processed (ton)	EFB (ton)	Fiber (ton)	Shell (ton)
Jan	24.819,42	5.212,08	3.102,43	1.427,12
Feb	24.630,28	5.172,36	3.078,79	1.416,24
Mar	26.687,49	5.604,37	3.335,94	1.534,53
Apr	26.373,87	5.538,51	3.296,73	1.516,50
May	29.966,58	6.292,98	3.745,82	1.723,08
Jun	26.860,21	5.640,64	3.357,53	1.544,46
Jul	20.841,21	2.605,15	2.605,15	1.198,37
Aug	24.524,75	3.065,59	3.065,59	1.410,17

Record of fuel usage in January – August 2024

Month	FFB processed (ton)	Fuel (Litre)
Jan	24.819,42	15.579
Feb	24.630,28	10.594
Mar	26.687,49	24.377
Apr	26.373,87	15.645

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		May	29.966,58	19.703		
		Jun	26.860,21	14.396		
		Jul	20.841,21	16.283		
		Aug	24.524,75	12.154		
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 -	Up to ASA 2-2-year 2024, there is no change in procedure compared to last year. PT. Tapan Nadenggan has GHG mitigation plan under " <i>SOP Mitigasi Gas Rumah Kaca (GRK) No.SOP/SMART/CERS-EHSD/SADV/I/005</i> " dated 1 July 2014. <ul style="list-style-type: none"> Identification of GHG source: from fossil fuel emission for transportation and machineries, emission from fertilizer use, emission from pesticide use, emission from pesticide use, emission from fossil fuel combustion in mill and use of side product of POM, emission from palm oil mill effluent. GHG calculation and GHG verification based on emission list. GHG emission reduction plan 				Complied
		Stages/Activity type	Mitigation Plan	Implementation		
		Fertilizer application	Effective fertilizer application as per recommendation SMARTRI	<ul style="list-style-type: none"> Leaf sampling analysis for accurate fertilizer recommendation 		

			No fertilizer application in rainy season	<ul style="list-style-type: none">• Implement SOP fertilizer application.• Use of legume cover crop	
			Use of POME and empty fruit bunch		
		Use of fossil fuel for transportation (FFB, fertilizer, manpower)	Maintenance the vehicle on regular basis	<ul style="list-style-type: none">• Vehicle maintenance record• Evaluation on vehicle use (incl. fuel efficiency)	
			Transportation arrangement (effective and efficient)		
			Socialization to all level of worker on GHG mitigation plan related to machinery use and use of fossil fuel		
		Pesticide application	Planting beneficial plant	<ul style="list-style-type: none">• Implement SOP pesticide application.• Utilize recommended pesticide.	
			Spraying knapsack calibration		
			Pest control by SMARTRI recommendation		
			Effective pesticide application as per recommendation		
		Use of fossil fuel for mill	Maintenance the machinery (genset) on regular basis	<ul style="list-style-type: none">• Machine maintenance record• Monitoring mill power use, Kwh/ton product	
			Substitute genset use with electricity from PLN		
			Emission monitoring on regular basis		
			Constructing biogas plant for methane gas capture	<ul style="list-style-type: none">• Methane gas to gas burner in boiler	

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		<table><tr><td>Use of biogas plant – methane gas capture</td><td>Use co-composting with EFB</td><td></td></tr><tr><td rowspan="3">Water management in peat area</td><td>Building water gate</td><td rowspan="3"><ul style="list-style-type: none">• Water level record• Annual subsidence record• Refer to SOP Peat</td></tr><tr><td>Monitoring water level</td></tr><tr><td>Monitoring subsidence level</td></tr></table> <p>"Program Pengurangan Emisi Gas Rumah Kaca 2023 - 2024" sighted: planting and maintain trees, conduct regular emission test, maintain the water control, utilization of fibre and shell as boiler fuel, use biogas from methane capture for boiler's gas burner, re-use sterilizer's condensate water for dilution, change from tube lamp to LED.</p> <p>PalmGHG calculation via RSPO GHG has been reviewed and verified by auditor and approved trough online verification.</p>	Use of biogas plant – methane gas capture	Use co-composting with EFB		Water management in peat area	Building water gate	<ul style="list-style-type: none">• Water level record• Annual subsidence record• Refer to SOP Peat	Monitoring water level	Monitoring subsidence level	
Use of biogas plant – methane gas capture	Use co-composting with EFB										
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	Monitoring water level										
	Monitoring subsidence level										
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>	<p>Up to ASA 2-2, year 2024, there are no changes of compliance statement compared to last year audit.</p> <p>Based on planting database, there is no new land clearing/new planting after 15 November 2018 in Langadang Estate, Tanjung Paring Estate, Hanau Estate, Tasik Mas Estate.</p> <p>Please see section 1 – Planting year updated 2024, such as:</p> <table><tr><th>Planting year</th><th>Hectarage</th></tr><tr><td>1995</td><td>179.30</td></tr><tr><td>1996</td><td>3,040.10</td></tr></table>	Planting year	Hectarage	1995	179.30	1996	3,040.10	Complied		
Planting year	Hectarage										
1995	179.30										
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		<table><tr><td>1997</td><td>4,239.60</td></tr><tr><td>1998</td><td>1,711.90</td></tr><tr><td>1999</td><td>1,885.57</td></tr><tr><td>2000</td><td>127.13</td></tr><tr><td>2004</td><td>893.13</td></tr><tr><td>2005</td><td>941.87</td></tr><tr><td>2006</td><td>564.49</td></tr></table>	1997	4,239.60	1998	1,711.90	1999	1,885.57	2000	127.13	2004	893.13	2005	941.87	2006	564.49											
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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>	<p>PT Tapan Nadengan – Hanau POM 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.</p> <p>Record of emission analysis in Semester year 2024</p> <table><tr><th>Parameter</th><th>Unit</th><th>Quality Threshold</th><th>Boiler 1</th><th>Boiler 2</th><th>Boiler 3</th></tr><tr><td>Particulate</td><td>mg/m³</td><td>300</td><td>37,6</td><td>34,2</td><td>41,7</td></tr><tr><td>SO₂*</td><td>mg/m³</td><td>600</td><td>26,0</td><td>30,0</td><td>32,6</td></tr><tr><td>NO₂</td><td>mg/m³</td><td>800</td><td>193</td><td>119</td><td>153</td></tr></table>	Parameter	Unit	Quality Threshold	Boiler 1	Boiler 2	Boiler 3	Particulate	mg/m ³	300	37,6	34,2	41,7	SO ₂ *	mg/m ³	600	26,0	30,0	32,6	NO ₂	mg/m ³	800	193	119	153	Complied
Parameter	Unit	Quality Threshold	Boiler 1	Boiler 2	Boiler 3																						
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		<table><tr><td>HCl*</td><td>mg/m³</td><td>5</td><td><3,68</td><td><3,68</td><td><3,68</td></tr><tr><td>Cl₂</td><td>mg/m³</td><td>5</td><td>0,75</td><td>0,80</td><td>0,52</td></tr><tr><td>NH₃*</td><td>mg/m³</td><td>1</td><td>0,75</td><td>0,85</td><td>0,71</td></tr><tr><td>HF*</td><td>mg/m³</td><td>8</td><td>1,62</td><td>1,38</td><td>1,70</td></tr><tr><td>Opacites</td><td>%</td><td>30</td><td>13,6</td><td>13,0</td><td>15,6</td></tr></table> <p>Generator emission Semester 1/2024</p> <table><tr><th>Parameter</th><th>Unit</th><th>Quality Threshold</th><th>Genset No 08,</th><th>Genset No 11</th></tr><tr><td>Nitrogen Oxide</td><td>mg/m³</td><td>3400</td><td>180</td><td>174</td></tr><tr><td>Karbon Monoxide</td><td>mg/m³</td><td>170</td><td>64,0</td><td>72,0</td></tr><tr><td>Total Particulate</td><td>mg/m³</td><td>-</td><td>28,2</td><td>31,5</td></tr><tr><td>Sulphur Dioxide</td><td>mg/m³</td><td>-</td><td>16,0</td><td>19,0</td></tr><tr><td>Opacites</td><td>%</td><td>-</td><td>4,0</td><td>6,0</td></tr><tr><td>Flow Rate</td><td>m/sec</td><td>-</td><td>5,4</td><td>6,10</td></tr><tr><td>Oxygen</td><td>%</td><td>-</td><td>14,7</td><td>15,2</td></tr></table> <p>Based on the analysis results above, it shows that all generator and boiler emission parameters have met the specified emission quality standards.</p>	HCl*	mg/m³	5	<3,68	<3,68	<3,68	Cl₂	mg/m³	5	0,75	0,80	0,52	NH₃*	mg/m³	1	0,75	0,85	0,71	HF*	mg/m³	8	1,62	1,38	1,70	Opacites	%	30	13,6	13,0	15,6	Parameter	Unit	Quality Threshold	Genset No 08,	Genset No 11	Nitrogen Oxide	mg/m³	3400	180	174	Karbon Monoxide	mg/m³	170	64,0	72,0	Total Particulate	mg/m³	-	28,2	31,5	Sulphur Dioxide	mg/m³	-	16,0	19,0	Opacites	%	-	4,0	6,0	Flow Rate	m/sec	-	5,4	6,10	Oxygen	%	-	14,7	15,2	
HCl*	mg/m³	5	<3,68	<3,68	<3,68																																																																				
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Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.																																																																									
7.11.1	(C) Land for new planting or replanting is not prepared by burning. - Critical (Major) compliance -	During ASA 2-2, year 2024, the auditor team has field visit to replanting block area, there was observed that replanting was by chipping and not using fire.	Complied																																																																						

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7.11.2	<p>The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification.</p> <p>- Minor compliance -</p>	<p>PT Tapian Nadenggan – Hanau POM 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> <ul style="list-style-type: none"> • Development of prevention and control program. • Land Fire Prevention. • Emergency Response Team • Early Warning System. • Hot Spot verification. • Determining Level of Fire Hazard Risks • 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. • Fire Control measures are based on Level of Fire Hazard Risks Colour and referred to signboard of Fire Risk Status. • Fire Control (if occurs)). <p>Fire and Emergency Response Team with appropriate resources also provides in all areas and registered by relevant agency.</p> <p>PT Tapian Nadenggan – Hanau POM has an emergency response structure, namely the emergency response structure at Tasik Mas Estate, Hanau Estate, Langadang Estate and Tanjung Paring Estate. The emergency response structure consists of supervisors, namely the Estate Manager, chairman, general assistant, secretary, daily chairman,</p>	Complied
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		<p>fire team, security team, removal team, evacuation team, health team and liaison team.</p> <p>Data verified:</p> <ul style="list-style-type: none"> • Training for first aider, dated 16th February 2024, location in Tasik Mas Estate that was attended by 25 workers. Trainer: Dr Alboin C. S. • Certificate /or license for first aider, namely Mr Ageng Setyo Adi Kristanto. The certificate was issued by Direktur Jendral Pembinaan Pengawasan Ketenagakerjaan dan K3, dated 20th June 2017. • Emergency response and preparedness simulation /or training, dated 15th August 2024. The training was attended by 54 workers, location in Hanau Estate. Data verified: scenario (field fire), attendance list, evaluation. 	
7.11.3	<p>The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures.</p> <p>- Minor compliance -</p>	<p>During ASA 2-2, year 2024, the auditor team has interviewed with local communities, confirmed that coordination is implemented between unit of certification and adjacent communities for fire control.</p>	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.			
7.12.1	<p>(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.</p> <p>Historical analysis of Land Use Change Analysis (LUCA) is carried out before any new land clearing, in accordance with the RSPO LUCA Guidance document (see indicator 7.12.2).</p> <p>- Critical (Major) compliance -</p>	<p>Up to ASA 2-2, year 2024, there are no changes of compliance statement compared to last year audit.</p> <p>HCV Assessment in PT. Tapani Nadenggan carried out by internal SMART Tbk. Assessors comprise of Norman Farid Mustakin (Team Leader, ecology, and mapping – RSPO HCV Assessor register), Firmansyah (Fauna and environmental service – registered in HCV Network), Ridho Farianto (Flora and environmental service – registered</p>	Complied

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		<p>in HCV Network), Tomi Hendartomo (Social, economic and community cultural), Yosaphat Ardila Renato (Social, economic and community cultural). Peer reviewed by Ir. Siswoyo M.Si.</p> <ul style="list-style-type: none"> • Field exercise for Tanjung Paring Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011. • Field exercise for Langadang Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011. • Field exercise for Hanau Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011. <p>Field exercise for Tasik Mas Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011.</p>	
7.12.2	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows:</p> <p>- Critical (Major) compliance -</p> <p>7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p>	<p>HCV Assessment in PT. Tapan Nadenggan carried out by internal SMART Tbk. Assessors comprise of Norman Farid Mustakin (Team Leader, ecology, and mapping – RSPO HCV Assessor register), Firmansyah (Fauna and environmental service – registered in HCV Network), Ridho Farianto (Flora and environmental service – registered in HCV Network), Tomi Hendartomo (Social, economic and community cultural), Yosaphat Ardila Renato (Social, economic and community cultural). Peer reviewed by Ir. Siswoyo M.Si.</p> <ul style="list-style-type: none"> • Field exercise for Tanjung Paring Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011. • Field exercise for Langadang Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011. • Field exercise for Hanau Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011. • Field exercise for Tasik Mas Estate carried out August 2010, Peer reviewed January 2011, final identification report February 2011. 	Complied

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		<p>Table of HCV and location information in PT Tapian Nadenggan – Hanau POM, - based on "report on implementation the monitoring and management of HCV Area updated in 2024", such as:</p> <table> <tr> <th>Unit</th><th>HCV</th><th>Location</th><th>Total Area</th></tr> <tr> <td rowspan="2">Hanau Estate</td><td>1.1 and 4.1</td><td>River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river,</td><td>251.45</td></tr> <tr> <td>4.1</td><td>Fresh water swamp</td><td>137.69</td></tr> <tr> <td rowspan="5">Tasik Mas Estate</td><td>1.1</td><td>Water spring</td><td>0.78</td></tr> <tr> <td>1.1 and 4.1</td><td>River buffer zone Tarus I river, Tarus II River, Palembang River, Block N River, Block P River</td><td>204.74</td></tr> <tr> <td>1.3 and 4.1</td><td>Fresh water swamp</td><td rowspan="2">156.79</td></tr> <tr> <td>4.1</td><td>Fresh water swamp</td></tr> <tr> <td>6</td><td>Tomb</td><td>0.002</td></tr> <tr> <td rowspan="2">Tanjung Paring Estate</td><td>1.1 and 4.1</td><td>River buffer zone of Katin river, Mandiasu river, Tarus River, Blok T River, and water reservoir</td><td>139.13</td></tr> <tr> <td>3</td><td>Peat area</td><td>6.19</td></tr> </table>	Unit	HCV	Location	Total Area	Hanau Estate	1.1 and 4.1	River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river,	251.45	4.1	Fresh water swamp	137.69	Tasik Mas Estate	1.1	Water spring	0.78	1.1 and 4.1	River buffer zone Tarus I river, Tarus II River, Palembang River, Block N River, Block P River	204.74	1.3 and 4.1	Fresh water swamp	156.79	4.1	Fresh water swamp	6	Tomb	0.002	Tanjung Paring Estate	1.1 and 4.1	River buffer zone of Katin river, Mandiasu river, Tarus River, Blok T River, and water reservoir	139.13	3	Peat area	6.19	
Unit	HCV	Location	Total Area																																	
Hanau Estate	1.1 and 4.1	River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river,	251.45																																	
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	3	Peat area	6.19																																	

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			4.1	Fresh water swamp	97.66											
				Peat area	24.26											
			6	Tomb	0.28											
		Langadang Estate	1.1 and 4.1	River buffer zone Langadang I river, Langadang II river, Langadang III river, Langadang IV river	145.27											
			3 and 4.1	Peat area	91.90											
			4.1	Fresh water swamp	6.30											
		Total			1,262.44											
		HCV location and description (planted and unplanted area) in PT Tapan Nadenggan – Hanau POM, such as:														
		<table><tr><th>Unit</th><th>HCV</th><th>Location</th><th>Total Area</th></tr><tr><td rowspan="2">Hanau Estate</td><td>1.1 and 4.1</td><td>Planted</td><td>179.48</td></tr><tr><td>River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river</td><td>Unplanted</td><td>209.66</td></tr></table>				Unit	HCV	Location	Total Area	Hanau Estate	1.1 and 4.1	Planted	179.48	River buffer zone Palembang River, Ulin River, Kuning river, Pasipu river, Nahambau river, Bakung river	Unplanted	209.66
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			4.1 Fresh water swamp			
		Tasik Mas Estate	1.1 and 4.1 River buffer zone Tarus I river, Tarus II River, Palembang River, Block N River, Block P River 1.3 and 4.1 Fresh water swamp 4.1 Fresh water swamp 6 Swamp	Planted Unplanted	152.01 210.30	
		Tanjung Paring Estate	1.1 and 4.1 River buffer zone of Katin river, Mandiasu river, Tarus River, Blok T River, and water reservoir 3 Peat area 4.1 Fresh water swamp and peat land 6 Tomb	Planted Unplanted	110.78 156.74	
		Langadang	1.1 and 4.1	Planted	121.06	

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		Estate	River buffer zone Langadang I river, Langadang II river, Langadang III river, Langadang IV river 3 and 4.1 Peat area 4.1 Fresh water swamp	Unplanted	122.41
		Total 1,262.44			
<p>Note: although there are replanting in Hanau Estate, the HCV area still maintained and not cutting the palm oil trees inside riparian buffer zone.</p> <p>Based on that document verification, the total HCV area is 1,262.44 Ha spread across 4 estates. The HCV area of 563.33 ha is in the planted area and 699.11 ha is in the unplanted area.</p> <p>During ASA-2-2-year 2024, the auditor team has field visit to HCV location in term of checking the condition and implementation the monitoring and management HCV area. Location visited in Langgadang Estate block A19 (HCV 4.1. – river buffer zone Langadang I – dated 11st September 2024) and in Tasik Mas Estate in block M8-M9 & block P5-P6 (HCV 4.1 - River buffer zone Tarus & Palembang – dated 10th September 2024)</p>					

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	<p>7.12.2 b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the latest HCSA Toolkit and HCV-HCSA Assessment Manual that is applicable at the time of the assessment. This includes stakeholder consultation and take into account wider landscape- level consideration.</p>	<p>Up to ASA 2-2, year 2024, there are no changes of compliance statement compared to last year audit.</p> <p>Based on planting database, there is no new land clearing/new planting after 15 November 2018 in Langadang Estate, Tanjung Paring Estate, Hanau Estate, Tasik Mas Estate.</p> <p>Please see section 1 – Planting year updated 2024, such as:</p> <table><tr><th>Planting year</th><th>Hectarage</th></tr><tr><td>1995</td><td>179.30</td></tr><tr><td>1996</td><td>3,040.10</td></tr><tr><td>1997</td><td>4,239.60</td></tr><tr><td>1998</td><td>1,711.90</td></tr><tr><td>1999</td><td>1,885.57</td></tr><tr><td>2000</td><td>127.13</td></tr><tr><td>2004</td><td>893.13</td></tr><tr><td>2005</td><td>941.87</td></tr><tr><td>2006</td><td>564.49</td></tr></table>	Planting year	Hectarage	1995	179.30	1996	3,040.10	1997	4,239.60	1998	1,711.90	1999	1,885.57	2000	127.13	2004	893.13	2005	941.87	2006	564.49	
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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</p>	<p>Up to ASA 2-2, year 2024, there are no changes of compliance statement compared to last year audit.</p>	Complied																				

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	<p>consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	<p>High Forest Cover Landscapes in High Forest Cover Country not applicable for PT. Tapan Nadenggan – Hanau POM and its supply base in Indonesia.</p> <p>Not applicable.</p>									
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>Up to ASA 2-2, year 2024, there are no changes of compliance statement compared to last year audit.</p> <p>Based on planting database, there is no new land clearing/new planting after 15 November 2018 in Langadang Estate, Tanjung Paring Estate, Hanau Estate, Tasik Mas Estate. Latest planting year 2007. See 7.12.7.</p> <p>During ASA 2-2PT. Tapan Nadenggan prepared the HCV Management and Monitoring Plan.</p> <table border="1"> <thead> <tr> <th>HCV type</th><th>Objective</th><th>Target and Program</th><th>Target Year</th></tr> </thead> <tbody> <tr> <td>HCV 1</td><td> <p>Protect the entity and habitat for RTE and biodiversity.</p> <p>Target RTE species: <i>Felis bengalensis</i>, <i>Macaca fasciculata</i>, <i>Helarctos malayanus</i>, <i>Anthraceros malayanus</i>, <i>Gracula religiosa</i></p> </td><td> <p>Demarcating HCV 1 area.</p> <p>Installation and maintain HCV boundary and signboard (continued).</p> <p>Maintain the hectareage for RTE habitat – no illegal logging and encroachment, no invasive species domination.</p> <p>Make available GPS, camera and binocular for monitoring tools.</p> <p>HCV officer can identify RTE species and biodiversity.</p> <p>Produce sighting data and spread map.</p> <p>Biodiversity index (Birds >2.5, Mammals >1.5).</p> <p>Surrounding communities understand the importance protecting RTE species and biodiversity.</p> </td><td>Year 1-5</td></tr> </tbody> </table>	HCV type	Objective	Target and Program	Target Year	HCV 1	<p>Protect the entity and habitat for RTE and biodiversity.</p> <p>Target RTE species: <i>Felis bengalensis</i>, <i>Macaca fasciculata</i>, <i>Helarctos malayanus</i>, <i>Anthraceros malayanus</i>, <i>Gracula religiosa</i></p>	<p>Demarcating HCV 1 area.</p> <p>Installation and maintain HCV boundary and signboard (continued).</p> <p>Maintain the hectareage for RTE habitat – no illegal logging and encroachment, no invasive species domination.</p> <p>Make available GPS, camera and binocular for monitoring tools.</p> <p>HCV officer can identify RTE species and biodiversity.</p> <p>Produce sighting data and spread map.</p> <p>Biodiversity index (Birds >2.5, Mammals >1.5).</p> <p>Surrounding communities understand the importance protecting RTE species and biodiversity.</p>	Year 1-5	Complied
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					Periodic monitoring to check: HCV boundary poles and signboards condition; Functioning monitoring tools; Securing the area from foul activities; Controlling invasive species; Monitor biodiversity inventory; Annual remote sensing to ensure no encroachment/land clearing; Monitors poaching/ hunting;		
		HCV 3	Protect ecosystem damage	peat from	<ul style="list-style-type: none">- Maintain the hectarage and vegetation structure of peat ecosystem.- Demarcation of HCV3- Installation and maintain HCV boundary and signboard (continued).- Maintain the hectarage for peat habitat – no illegal logging and encroachment, no invasive species domination.- Surrounding communities understand the importance protecting peat ecosystem. <p>Periodic monitoring to check: HCV boundary poles and signboards; securing area; Maintain natural regeneration; Inventory vegetation composition and structure specific in peat ecosystem; Patrol for encroachment or fire.</p>	Year 1-5	
		HCV 4	<ul style="list-style-type: none">- Protect river buffer zone and swamp buffer zone.- Protect entity and water quality.- Maintain natural vegetation around water body buffer zone.- To rehabilitate river buffer zone already planted with oil palm.		<ul style="list-style-type: none">- Determine and maintain the riparian buffer zone – observing relevant regulation.- Install HCV boundary and signboard (continued)- The vegetation coverage can be maintained.- Vegetation enrichment success rate >70% for the next 5 years in river buffer zone- Water quality met class III Indonesian regulation.- Surrounding communities understand the importance protecting river and swamp, the service its providing and the function as habitat for natural biodiversity.	Year 1-5	

		Periodic monitoring to check: HCV boundary poles and signboards condition; securing the river buffer zone and freshwater swamp; Nurture natural vegetation, Monitoring water quality, debit fluctuation; Monitor soil erosion; Enrichment succession rate; Annual remote sensing to ensure no encroachment/land clearing;	
HCV 6	Protect the entity in the concession. Maintain the presence of important site for local culture	Demarcation HCV 6 area Maintain the boundary signs and signboard (continued) The physical entity of the site maintains (not vandalized) Monitoring to check interview with local community related the value and relevance of the cultural site; worker understanding of cultural site importance	Year 1-5

During ASA 2-2-year 2024, PT Tapan Nadenggan – Hanau POM has shown the document of HCV Management and Monitoring as per “*Laporan Pengelolaan dan Pemantauan NKT PT. Tapan Nadenggan Tahun 2023*”, the review was carried out in April 2024. The recommendation related to maintain and upkeep HCV signboard and warning signs, to adjust the warning signs with *Peraturan Menteri Lingkungan Hidup dan Kehutanan No.106 tahun 2018*, additional socialization to worker and communities, to update the HCV protection agreement with surrounding village, monitoring of rehabilitation/remediation area and records keeping of rehabilitation/remediation area.

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		<p>PT. Tapan Nadenggan prepare rehabilitation program for the HCV identified. The activity includes boundary marking, signboard signs, inventory of condition and natural seedling in river buffer zone, mapping the HCV area condition, tree nursery, tree planting for river buffer zone rehabilitation, rehabilitation trees upkeep.</p> <p>Record of remediation/rehabilitation – updated in 2024.</p> <ul style="list-style-type: none"> Tanjung Paring Estate <table border="1"> <thead> <tr> <th>Remediation Location</th><th>Block</th><th>Ha</th><th>Amount of tree</th></tr> </thead> <tbody> <tr> <td>HCV 4.1 Peat</td><td>T-32</td><td>1.55</td><td>215</td></tr> <tr> <td>HCV 4.1 Peat</td><td>T-34</td><td>0.02</td><td>3</td></tr> <tr> <td>HCV 4.1 Riparian</td><td>R-27</td><td>3.16</td><td>439</td></tr> <tr> <td>HCV 4.1 Riparian</td><td>R-28</td><td>2.32</td><td>322</td></tr> <tr> <td>HCV 4.1 Riparian</td><td>R-29</td><td>4.25</td><td>591</td></tr> <tr> <td>HCV 4.1 Riparian</td><td>R-30</td><td>0.86</td><td>120</td></tr> <tr> <td>HCV 4.1 Riparian</td><td>R-31</td><td>0.59</td><td>81</td></tr> <tr> <td>TOTAL</td><td></td><td>12.75</td><td>1,772</td></tr> </tbody> </table> <p>Note: <i>Pulai, Galam Merah, Jambu-jambuan and Kajamihing</i></p> Langadang Estate <table border="1"> <thead> <tr> <th>Remediation Location</th><th>Block</th><th>Ha</th><th>Amount of tree</th></tr> </thead> <tbody> </tbody> </table> 	Remediation Location	Block	Ha	Amount of tree	HCV 4.1 Peat	T-32	1.55	215	HCV 4.1 Peat	T-34	0.02	3	HCV 4.1 Riparian	R-27	3.16	439	HCV 4.1 Riparian	R-28	2.32	322	HCV 4.1 Riparian	R-29	4.25	591	HCV 4.1 Riparian	R-30	0.86	120	HCV 4.1 Riparian	R-31	0.59	81	TOTAL		12.75	1,772	Remediation Location	Block	Ha	Amount of tree	
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		HCV 4.1 Riparian	A-19	1.26	175
		HCV 4.1 Riparian	A-20	3.6	500
		HCV 4.1 Riparian	A-21	0.26	36
		HCV 4.1 Riparian	Z-19*	3.35	-
		HCV 4.1 Riparian	Y-16	0.43	59
		HCV 4.1 Riparian	Y-17	5.6	778
		HCV 4.1 Riparian	Y-18	3.58	498
		HCV 4.1 Riparian	Y-19	1.42	197
		HCV 4.1 Riparian	B-07	1.44	200
		TOTAL		20.94	3,203
		<p>Note: <i>Pulai, Galam Merah, Jambu-jambuan and Kajamihing</i></p> <p>Z-19 is a flooded area so waiting for dry season to plant remediation plant.</p> <p>During ASA 2-2, year 2024, the auditor team has field visit to aera on of remediation/rehabilitation, example in Langadang Estate in block A-19 (dated 11th September 2024) and in Tanjung Paring in block R29 and R 30 (dated 11th September 2024), there was found that 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.</p>			

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7.12.5	<p>Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<p>During ASA 2-2, year 2024, the auditor team has interview with local communities through public consultation dated 11th September 2024 (Head of Village /or Representative of: Hanau Village Danau Seluluk, Pembuang Hulu II Village, Kalang Village and Panimba Raya Village), there are no negative issues related to the HCV area which has been determined by the company based on the HCV assessment in 2011. The community agrees with the company in managing the HCV area, for example protecting river borders and preserving cemeteries. The community representative also explained that there were no community rights in the company's HCV area, all ownership had been obtained by compensation by mutual agreement.</p>	Complied
7.12.6	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p> <p>- Minor compliance -</p>	<p>Regulation to disciplinary measure was referring to "<i>Surat Edaran Direktur SMD Operations No.002/SE-SMD OPS/IX/2010</i>" 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.</p> <p>Program to educate worker and community is in place.</p> <p>The socialization related HCV area in the estate, RTE species, information on Undang-undang No.5 tahun 1990 on hunting protected species.</p>	Complied

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		<p>PT Tapian Nadenggan – Hanau POM has conducted outreach regarding protected areas, HCVs and flora and fauna to employees, such as:</p> <ul style="list-style-type: none"> • In Tanjung Paring Estate, the refreshment on socialization has carried out on 6th May 2024. • In Hanau POM, the refreshment on socialization has carried out on 8th April 2024 • In Tasik Mas Estate, the refreshment on socialization has carried out on 16th April 2024 • Socialization to external – Local contractor (dated 9th February 2023) and local communities (dated 20th January 2023). <p>The communication was also carried out by installing information boards regarding HCV areas, prohibitions on hunting wild animals and so on.</p>	
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>During ASA 2-2-year 2024, PT Tapian Nadenggan – Hanau POM has shown the document of HCV Management and Monitoring as per “<i>Laporan Pengelolaan dan Pemantauan NKT PT. Tapian Nadenggan Tahun 2023</i>”, the review was carried out in April 2024. The recommendation related to maintain and upkeep HCV signboard and warning signs, to adjust the warning signs with <i>Peraturan Menteri Lingkungan Hidup dan Kehutanan No.106 tahun 2018</i>, additional socialization to worker and communities, to update the HCV protection agreement with surrounding village, monitoring of rehabilitation/remediation area and records keeping of rehabilitation/remediation area.</p> <p>PT Tapian Nadenggan – Hanau POM has also reported management and monitoring activities of Protected Areas and High Conservation Value to BKSDA Pangkalanbun dated 12th August 2024. The report has been</p>	Complied

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		<p>received by Staff in BKSDA namely Mr Imam M – completed with stamp and signature.</p> <p>Based on monitoring in 2023, it was found 6 protected wildlife such as based on PermenLHK No 106-year 2028 and IUCN conservation status.</p>	
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>Based on Areal Statement 2023, PT. Tapan Nadenggan – Hanau POM as Unit of Certification had oil palm crops planted after November 2005. Those are:</p> <ul style="list-style-type: none"> • YoP 2006 = 657.91 Ha (Langadang Estate) • YoP 2007 = 724.83 Ha (Tanjung Paring Estate) <p><u>Historical process:</u> On 18th February 2022, RSPO Secretariat sent email to GAR on 2nd Advisory Note to CB on GAR's Certification and RaCP process.</p> <ul style="list-style-type: none"> • The Conditional Approval would only be given for those Management Units that have been certified before to allow the Company to complete the RaCP process and continue the Annual Surveillance Assessment (ASA) and/or Recertification. And this will only be valid until the next 6 months from the date of this email. From time to time, RSPO will review all the progress and status of the Certification and RaCP process for the certified management units, and we may revoke this conditional approval if any issues happen that may heavily threaten the integrity of RSPO standard requirements. • PT. Tapan Nadenggan – Hanau POM and its supply base Hanau Estate, Tasik Mas Estate, Tanjung Paring Estate, Langadang Estate all certified since 2012 informed as "LUCA Clarification" phase. Remark: Proceed with continuation of audits however, the NC will remain open until the next ASA and management unit must provide the update to the pending action / clarification to RSPO Secretariat within the next 3 months. 	Complied

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		<ul style="list-style-type: none"> On 4th April 2022, GAR sent LUCA Clarification of PT. Tapan Nadenggan – Hanau POM and its supply base. On 21st April 2022, indrawan.suryadi@rspo.org sent email to GAR informing the final LUCA review result of PT Tapan Nadenggan - Kalteng from the reviewer. The LUCA status is passed, with Final Conservation Liability 0 Ha, and Environmental Remediation Area 33.69 Ha. The RSPO also inform ss the next step of RaCP, after the pass status of LUCA, since there are environmental remediation areas identified, you may proceed with the submission of the Compensation Plan to the Compensation team (email: rspocompensation@rspo.org). On 22 July 2022 GAR's through Wirendro Sumargo has submitted the RaCP proposal to the RSPO secretariat. Until this report finished, there is no information or reply by RSPO Secretariat. On 28 October 2022 GAR's through Wirendro Sumargo has re-submitted the Remediation Plan revision based on reviewer's comment. On 19 November 2022, Remediation Plan of PT. Tapan Nadenggan Hanau Mill (Kalteng 1) has been endorsed by Compensation Panel. RSPO Compensation Panel stated in its correspondence; <i>With this endorsement, the RaCP process for PT Tapan Nadenggan Hanau Mill (Kalteng 1) with a total management area of 17,062.13 Ha, is now completed.</i> <p>PT. Tapan Nadenggan prepare rehabilitation program for the HCV identified. The activity includes boundary marking, signboard signs, inventory of condition and natural seedling in river buffer zone, mapping the HCV area condition, tree nursery, tree planting for river buffer zone rehabilitation, rehabilitation trees upkeep.</p>	
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HCV 4.1 Peat	T-34	0.02	3																																																												
HCV 4.1 Riparian	R-27	3.16	439																																																												
HCV 4.1 Riparian	R-28	2.32	322																																																												
HCV 4.1 Riparian	R-29	4.25	591																																																												
HCV 4.1 Riparian	R-30	0.86	120																																																												
HCV 4.1 Riparian	R-31	0.59	81																																																												
TOTAL		12.75	1,772																																																												
Remediation Location	Block	Ha	Amount of tree																																																												
HCV 4.1 Riparian	A-19	1.26	175																																																												
HCV 4.1 Riparian	A-20	3.6	500																																																												
HCV 4.1 Riparian	A-21	0.26	36																																																												
HCV 4.1 Riparian	Z-19*	3.35	-																																																												
HCV 4.1 Riparian	Y-16	0.43	59																																																												

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		HCV 4.1 Riparian	Y-17	5.6	778
		HCV 4.1 Riparian	Y-18	3.58	498
		HCV 4.1 Riparian	Y-19	1.42	197
		HCV 4.1 Riparian	B-07	1.44	200
		TOTAL		20.94	3,203

Note: *Pulai, Galam Merah, Jambu-jambuan and Kajamihing*

Z-19 is a flooded area so waiting for dry season to plant remediation plant.

PT Tapian Nadenggan – Hanau POM had carried out remediation by planting native plants in the river crossing area Census Survival Rate Remediation.

PT Tapian Nadenggan – Hanau POM has also prepared the Work Instruction on Planting and Maintenance the Rehabilitation “Instruksi Kerja Penanaman dan Pemeliharaan Tanaman Rehabilitasi HCV, Nomor: IK/TN/HCV/01 – dated 12th September 2024. The instructions were regulated to:

- Planting the tree in rehabilitation area.
- Monitoring program the tree in rehabilitation area.
- Installation the sign board in rehabilitation area.

During ASA 2-2, year 2024, the auditor team has field visit to aera on of remediation/rehabilitation, example in Langadang Estate in block A-19 (dated 11th September 2024) and in Taniung Paring in block R29 and R

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		30 (dated 11 th September 2024), there was found that 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.	
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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2023** for **Hanau 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 **Hanau POM** and supply base are as following:

Emission per product	tCO ₂ e/tProduct	Extraction	%
CPO	0.65	OER	20.33
PKO	0.67	KER	5.84

Production	t/yr	Land Use	Ha
FFB Process	355,124.72	OP Planted Area	16,806.66
CPO Produced	72,196.86	OP Planted on peat	1,321.25
PKO Produced	20,739.28	Conservation (forested)	15,485.41
		Conservation (non-forested)	1,366.61
		Total	18,173.27

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	4,217.89	0.02	5,856.63	0.07	0	0	10,074.52	0.06
CO ₂ Emission from fertilizer	6,589.20	0.03	3,035.19	0.03	0	0	9,624.40	0.03
NO ₂ Emission	5,699.73	0.02	2,608.01	0.03	0	0	9,890.41	0.03
Fuel Consumption	2,116.23	0.01	723.94	0.01	0	0	2,840.17	0.01
Peat Oxidation	27,890.46	0.11	20,596.21	0.23	0	0	48,396.67	0.18
Sink								
Crop Sequestration	-12,261.16	-0.05	-37,106.63	-0.41	0	0	-49,367.79	-0.32
Conservation Sequestration	0.00	0.00	0.00	0.00	0	0	0.00	0.00
Total	39,730.27	0.16	-185.97	-0.00	0	0	46,691.66	-0.00

**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	13,295.28	0.04
Fuel Consumption	1,128.87	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	14,424.15	0.04

Summary of Kernel Crusher Emission and Credit (if applicable)

Emissions	tCO ₂ e
PK from own mill	22,475.92
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	22,475.92

*This mill has no kernel crusher operation.

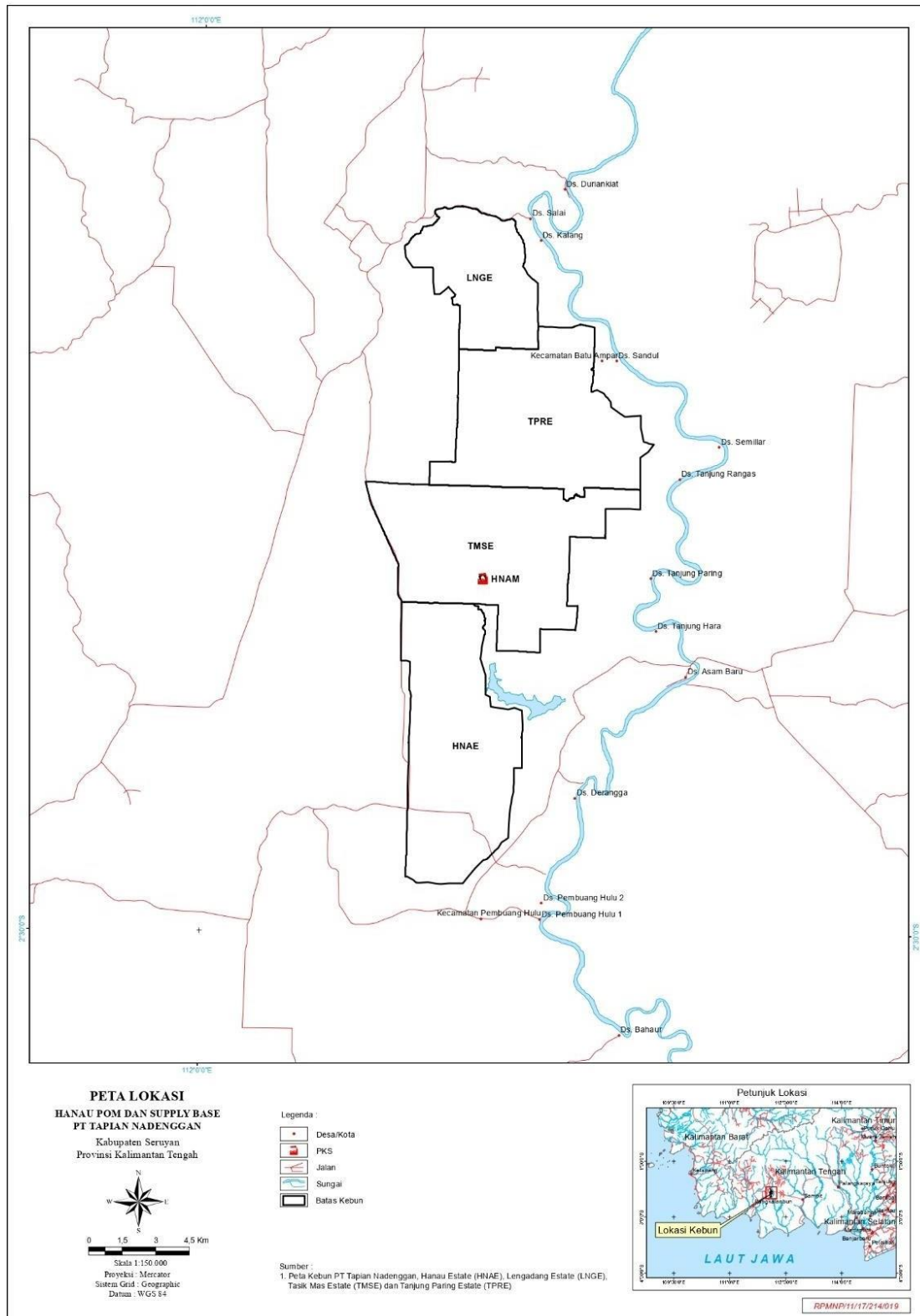
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic diversion (%)	100

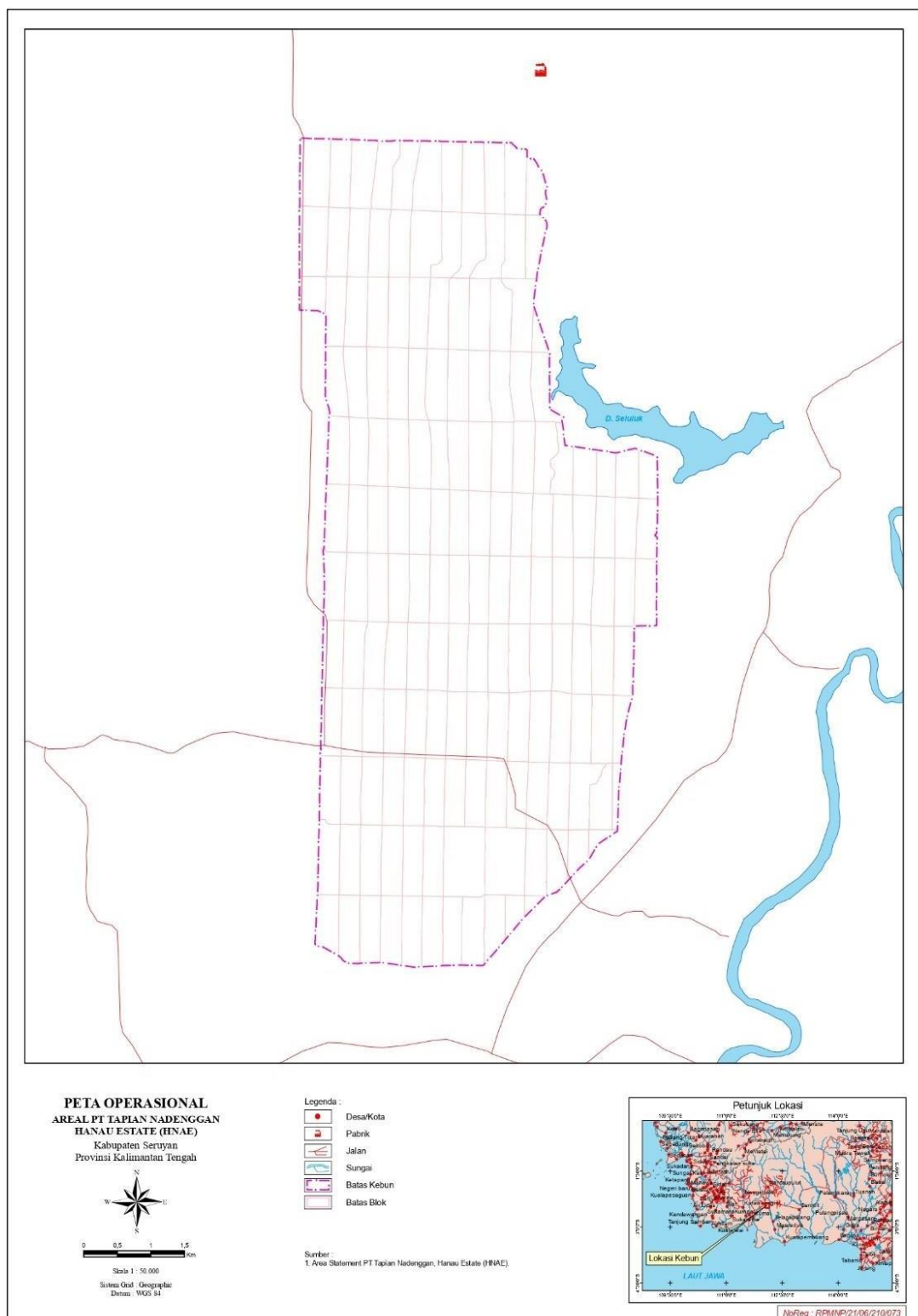
POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	0
Divert to methane captured (flaring) (%)	100
Divert to methane captured (energy generation) (%)	0

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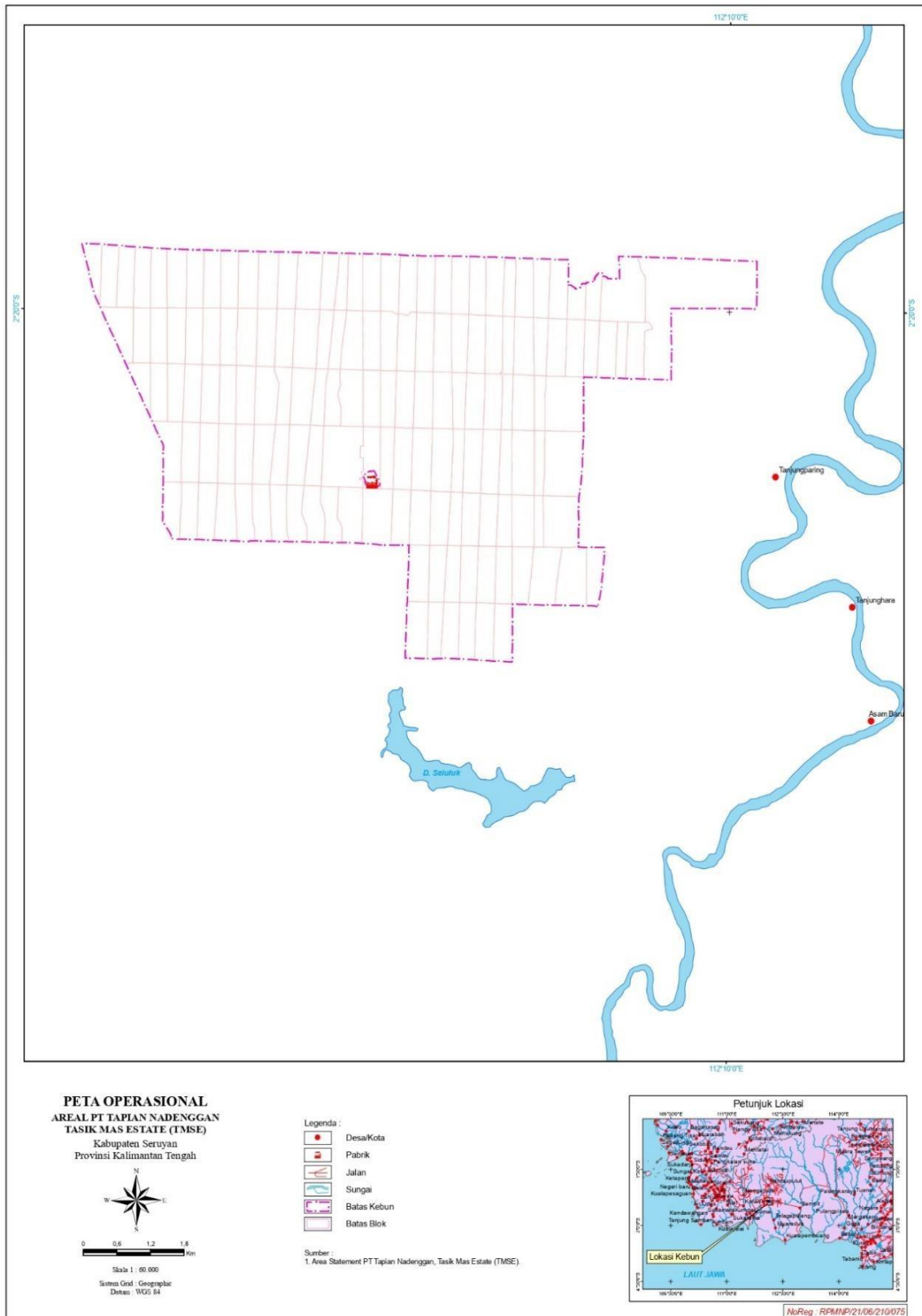
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Appendix C: Location Map of Certification Unit and Supply bases



Appendix D: Estate Field Map**Hanau Estate**

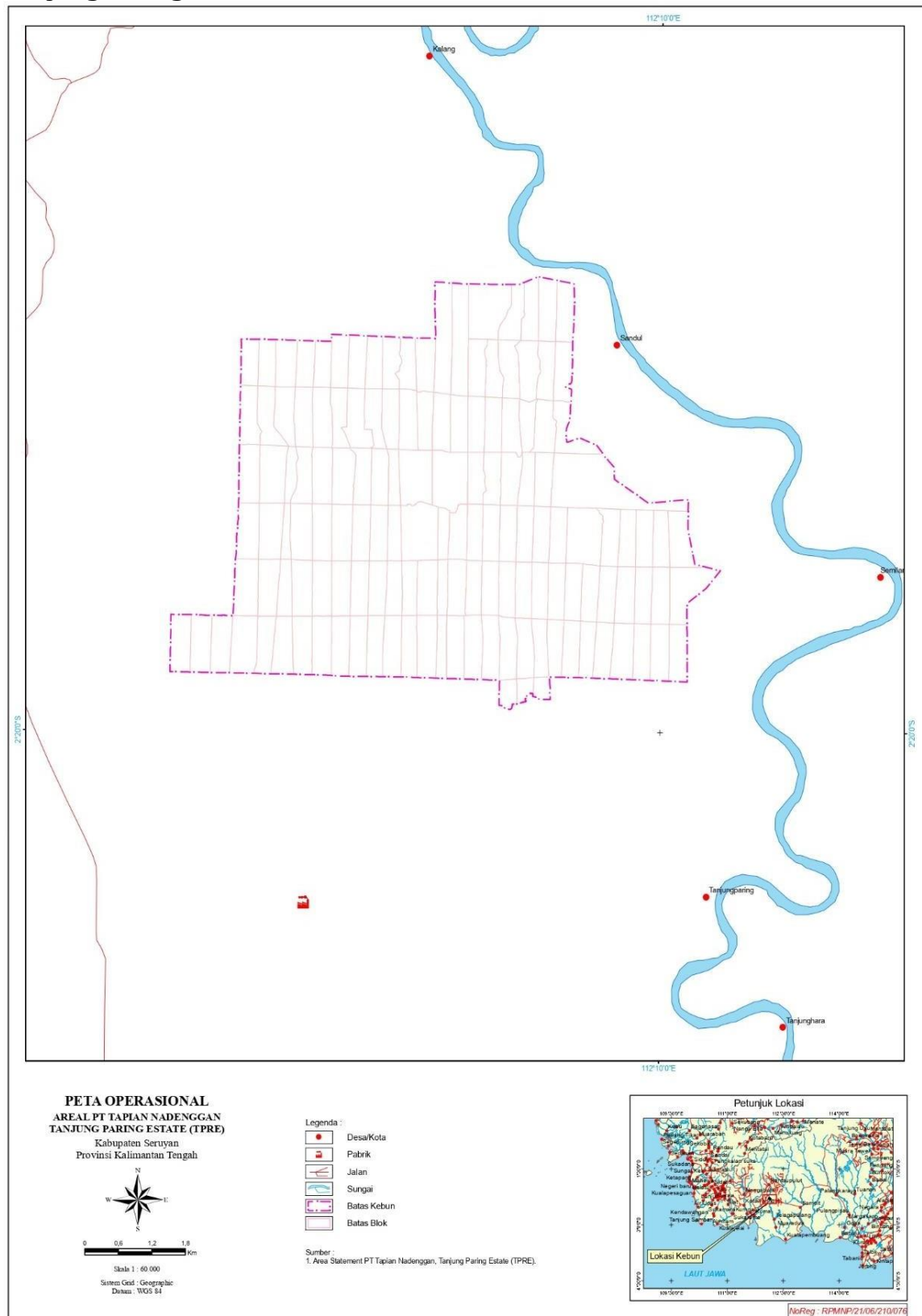
Tasik Mas Estate



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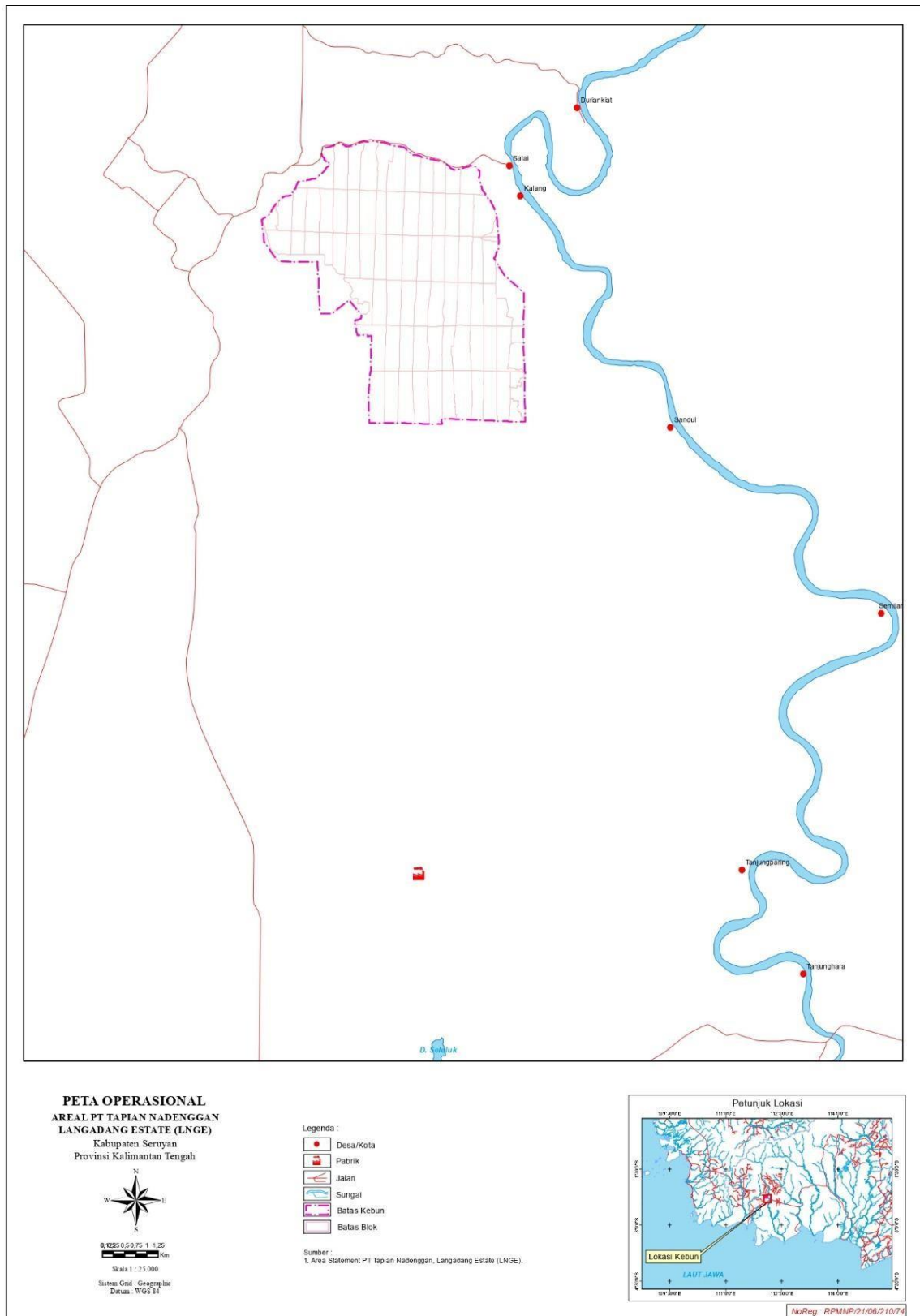
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Tanjung Paring Estate



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Langadang Estate



Appendix E: List of Smallholder Registered and/or sampled

Not applicable

Appendix F: List of Abbreviations

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