

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- ☐ Initial Assessment
- ☒ Annual Surveillance Assessment (1_4)
- ☐ Recertification Assessment (Choose an item.)
- ☐ Extension of Scope

| |
|--|
| Client Company Name / Parent Company: SIPEF Group |
| Client Company / Parent Company Address: Forum Nine Building 10 th Floor, Jalan Imam Bonjol No.9, Medan, 20112 North Sumatra, Indonesia |
| Certification Unit: PT Dendymarker Indahlestari Location of Certification Unit: Karang Dapo 1 Village, Karang Dapo Sub District, Musi Rawas Utara District, 31654 Sumatra Selatan Province, Indonesia |
| Date of Final Report: 30/06/2024 |

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Section 1: Scope of the Assessment

| 1. Company Details | | | |
|---|---|--------------------------|--|
| Parent Company | SIPEF Group | | |
| RSPO Membership Number | 1-0021-05-000-00 | Membership Approval Date | 7 th December 2005 |
| Address | Forum Nine Building 10th Floor, Jalan Imam Bonjol No.9, Medan, 20112 North Sumatra, Indonesia | | |
| Palm Oil Mill / Group Manager / Estate (Certification Unit) | PT. Dendymarker Indahlestari | | |
| Location / Address | Karang Dapo 1 Village, Karang Dapo Sub District, Musi Rawas Utara District, 31654 Sumatra Selatan Province, Indonesia | | |
| Website | https://www.sipef.com/sipef-indonesia/ | | |
| Management Representative | Matthew Gerard Nowak | E-mail | mgnowak@sipef.com |
| Telephone | +62 61 415 2043 | Facsimile | +62 61 452 0908 |

| 2. Certification Information | | | |
|--|--|---|--|
| Certificate Number | RSPO 807749 | Certificate Start Date | 27/07/2020 |
| Date of First Certification | 27/07/2015 | Certificate Expiry Date | 26/07/2025 |
| 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 1_4) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension | | |
| Applicable Standards / Normative Reference | RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> Indonesia National Interpretation 2020 of the RSPO P&C 2018 | | |
| Supply Chain Module | <input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance | Mill Capacity | 60 MT 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 |
|--------------------|--|-----------------------|------------------|
| MUTU-ISPO/044 | Indonesian Sustainable Palm Oil (ISPO) | MUTU International | 10 December 2025 |

4. Location(s) of Mill & Supply Bases

| Name (Mill / Supply Base / Group Manager / Smallholders) | Location | GPS Coordinates | |
|--|---|-----------------|----------------|
| | | Latitude | Longitude |
| Dendymarker POM | Karang Dapo 1 Village, Karang Dapo Sub District, Musi Rawas Utara District, 31654 Sumatera Selatan Province, Indonesia | 02°47'42.00"S | 102°56'41.00"E |
| Sei Mandang Estate | Bingin Rupit and Beringin Jaya Village, Muara Rupit Sub-District, Musi Rawas District, Sumatera Selatan Province, Indonesia | 02°46'29.00"S | 102°52'30.00"E |
| Sei Liam Estate | Karang Dapo Village , Karang Dapo Sub-district, Musi Rawas District, Sumatera Selatan Province, Indonesia | 02°46'54.00"S | 102°56'41.00"E |
| Sei Rupit Estate (Scheme Smallholders, 952 smallholders) | Bingin Rupit and Beringin Jaya Village, Muara Rupit Sub-District, Musi Rawas District, Sumatera Selatan Province, Indonesia | 02°46'29.00"S | 102°52'30.00"E |

Note:

The Sei Mandang Estate and the Sei Rupit Estate are both managed from the same office location.

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 |
| Sei Mandang Estate | 4,181.83 | 398.91 | 614.24 | 5,194.98 | 80.50 |
| Sei Liam Estate | 3,275.43 | 2,095.32 | 1,327.31 | 6,698.06 | 48.90 |
| Sei Rupit Estate (Scheme Smallholders, 952 smallholders) | 2,749.59 | 0.00 | 187.41 | 2,937.00 | 93.62 |
| Total | 10,206.85 | 2,494.23 | 2,128.96 | 14,830.04 | 68.83 |

Note:

6. Plantings & Cycle

| Estate / Smallholders | Age (Years) - ha | | | | Mature | Immature |
|--|------------------|-----------------|----------|----------|-----------------|-----------------|
| | 0 - 3 | 4 - 14 | 15 - 25 | >25 | | |
| Sei Mandang Estate | 1,030.07 | 3,151.76 | - | - | 3,151.76 | 1,030.07 |
| Sei Liam Estate | 1,775.44 | 1,499.99 | - | - | 1,499.99 | 1,775.44 |
| Sei Rupit Estate (Scheme Smallholder) | 2,196.67 | 552.92 | - | - | 552.92 | 2,196.67 |
| Total (ha) | 5,002.18 | 5,204.67 | - | - | 5,204.67 | 5,002.18 |

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 (Apr 2023 – Mar 2024) | Actual (Apr 2023 – Mar 2024) | | Forecast (Jul 2024 – Jun 2025) |
| | | Previous license period (Apr - Jun 2023) | Current license period (Jul 23 – Mar 2024) | |
| Sei Mandang Estate | 18,358.43 | 8,199.66 | 33,476.18 | 64,375 |
| Sei Liam Estate | 18,422.17 | 5,756.19 | 21,854.72 | 42,939 |
| Sei Rupit Estate (Scheme Smallholder) | 2,023.76 | 1,064.32 | 4,801.94 | 14,672 |
| Total | 38,804.36 | 75,153.05 | | 121,986 |

Notes:

First volume extension requested by outgoing CB before transfer certification to BSI

| Product | FFB_estates | FFB_scheme_or_associated | CSPO | CSPK |
|--------------------|--------------|--------------------------|--------------|--------------|
| Certified Volume | 30,976.24 | | 6,536.96 | 1,800 |
| Supply Chain Model | Mass Balance | Mass Balance | Mass Balance | Mass Balance |

Additionally, on 05/06/2024, RSPO Secretariat has approved the Extension of Volume to cover projected overproduction, as below:

| Product | FFB_estates | FFB_scheme_or_associated | CSPO | CSPK |
|--------------------|--------------|--------------------------|--------------|--------------|
| Certified Volume | 14,457.80 | 1.00 | 3,143.05 | 722.89 |
| Supply Chain Model | Mass Balance | Mass Balance | Mass Balance | Mass Balance |

From above mentioned, total estimated last year FFB from their supply bases and associated are 84,239.40 tons while the total of CSPO and CSPK are 18,216.97 tons, and 4,075.06 tons, respectively

| 8. Summary of Certified Tonnage of FFB (from other certified unit(s)) | | | | |
|---|--|---|---|-----------------------------------|
| Estate / Smallholders | Tonnage (MT) / year | | | |
| | Estimated last year (Apr 2023 – Mar 2024) | Actual (Apr 2023 – Mar 2024) | | Forecast (Jul 2024 – Jun 2025) |
| | | Previous license period (Apr - Jun 2023) | Current license period (Jul 23 – Mar 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 (Apr 2023 – Mar 2024) | Actual (Apr 2023 – Mar 2024) | | Forecast (Jul 2024 – Jun 2025) |
| | | Previous license period (Apr - Jun 2023) | Current license period (Jul 23 – Mar 2024) | |
| Agro Kali Lama North Estate | | 6,471.87 | 19,441.90 | 37,459.54 |
| Agro Kati Lama South Esttae | | 10,311.73 | 27,456.35 | 60,650.24 |
| Agro Muara Rupit East Estate | | 7,065.43 | 24,356.61 | 50,648.85 |
| Agro Muara Rupit West Estate | | 6,005.59 | 21,850.88 | 59,585.09 |
| Agro Rawas Ulu East Estate | | 5,596.26 | 16,735.53 | 33,882.26 |
| Agro Rawas Ulu West Estate | | 3,067.09 | 10,412.84 | 21,280.65 |
| Koperasi Beringin Jaya | | 2,128.20 | 6,414.66 | 12,612.60 |
| Koperasi Rawas Jaya | | 1,803.75 | 6,440.38 | 10,710.18 |
| Koperasi Tingkip Jaya Raya | | 1,291.91 | 4,081.58 | 10,257.61 |
| Koperasi Rempan Jaya | | 1,713.62 | 3,905.65 | 8,529.13 |
| Total | NA | 186,551.83 | | 305,616.15 |
| Note: Estimated last year volume is the consequence from the forecast volume to be supplied by non-certified source in the next 12 months. However, there is no this information indicated from ASA1-3 audit from the outgoing CB. | | | | |

| 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 | April 2023 | 3,684.62 | 11,605.34 | 15,289.96 |
| 2 | May 2023 | 5,173.79 | 15,911.30 | 21,085.09 |
| 3 | June 2023 | 6,161.80 | 17,938.81 | 24,100.61 |
| 4 | July 2023 | 6,576.11 | 20,629.61 | 27,205.72 |
| 5 | August 2023 | 6,516.69 | 20,713.20 | 27,229.89 |
| 6 | September 2023 | 6,140.48 | 16,537.53 | 22,678.01 |
| 7 | October 2023 | 6,211.24 | 15,166.65 | 21,377.89 |
| 8 | November 2023 | 6,992.04 | 15,834.74 | 22,826.78 |
| 9 | December 2023 | 6,512.17 | 16,315.97 | 22,828.14 |
| 10 | January 2024 | 7,202.30 | 13,067.69 | 20,269.99 |
| 11 | February 2024 | 6,496.53 | 9,790.45 | 16,286.98 |
| 12 | March 2024 | 7,485.28 | 13,040.54 | 20,525.82 |
| TOTAL | | 75,153.05 | 186,551.83 | 261,704.88 |
| Note: - | | | | |

| 10. Summary of Certified Tonnage (MT) (not applicable for ISS) | | | | |
|--|---|---|-----------------------------------|------|
| Estimated last year (Apr 2023 – Mar 2024) | Actual (Apr 2023 – Mar 2024) | | Forecast (Jul 2024 – Jun 2025) | |
| | Previous license period (Apr - Jun 2023) | Current license period (Jul 23 – Mar 2024) | | |
| FFB | FFB | | FFB | |
| 38,804.36 mt | 15,020.21 mt | 60,132.84 mt | 121,986 mt | |
| | TOTAL | 75,153.05 mt | | |
| CPO (OER: 23.30%) | CPO (OER: 22.64%) | | CPO (OER: 23.30%) | |
| 8,536.96 mt | 3,362.63 mt | 13,654.65 mt | 28,428 mt | |
| | TOTAL | 17,017.28 mt | | |
| PK (KER: 4.20%) | PK (KER: 3.89%) | | PK (KER: 4.20%) | |
| 1,552.17 mt | 566,96 mt | 2,356,51 mt | 5,123 mt | |
| | TOTAL | 2,923.47 mt | | |
| Notes: | | | | |
| First volume extension requested by outgoing CB before transfer certification to BSI | | | | |
| Product | FFB_estates | FFB_scheme_or_associated | CSPO | CSPK |

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|--------------------|--------------|--------------|--------------|--------------|
| Certified Volume | 30,976.24 | | 6,536.96 | 1,800 |
| Supply Chain Model | Mass Balance | Mass Balance | Mass Balance | Mass Balance |

Additionally, on 05/06/2024, RSPO Secretariat has approved the Extension of Volume to cover projected overproduction, as below:

| Product | FFB_estates | FFB_scheme_or_associated | CSPO | CSPK |
|--------------------|--------------|--------------------------|--------------|--------------|
| Certified Volume | 14,457.80 | 1.00 | 3,143.05 | 722.89 |
| Supply Chain Model | Mass Balance | Mass Balance | Mass Balance | Mass Balance |

From above mentioned, total estimated last year FFB from their supply bases and associated are 84,239.40 tons while the total of CSPO and CSPK are 18,216.97 tons, and 4,075.06 tons, respectively

10A. Monthly Records of Certified CPO & PK since the last audit

| No. | Month - Year | Certified CPO (MT) | Certified PK (MT) |
|--------------|----------------|--------------------|-------------------|
| 1 | April 2023 | 814.87 | 141.96 |
| 2 | May 2023 | 1,167.48 | 201.43 |
| 3 | Juni 2023 | 1,380.28 | 223.57 |
| 4 | Juli 2023 | 1,488.95 | 258.56 |
| 5 | August 2023 | 1,491.12 | 252.30 |
| 6 | September 2023 | 1,446.07 | 236.20 |
| 7 | October 2023 | 1,410.33 | 233.82 |
| 8 | November 2023 | 1,636.62 | 257.84 |
| 9 | December 2023 | 1,543.11 | 259.72 |
| 10 | January 2024 | 1,582.69 | 276.27 |
| 11 | February 2024 | 1,424.21 | 260.44 |
| 12 | March 2024 | 1,631.55 | 321.36 |
| TOTAL | | 17,017.28 | 2,923.47 |

Note: -

11. Summary of Actual Volume sold

Current License period (Jul 2023 – Mar 2024)

| | RSPO Certified | Other Schemes Certified | | Conventional | Total |
|-----------------|----------------|-------------------------|--------|--------------|----------|
| | | ISCC | Others | | |
| CPO (MT) | 8,500.73 | - | - | - | 8,500.73 |
| PK (MT) | 1,866.11 | - | - | - | 1,866.11 |

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|---|----------|---|---|---|----------|
| Credits | - | - | - | - | - |
| Previous License period (Apr 2023 - June 2023) | | | | | |
| CPO (MT) | 3,938.37 | - | - | - | 3,938.37 |
| PK (MT) | 287.88 | - | - | - | 287.88 |
| 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. Sinar Alam Permai - Palembang | TR-cec9c9df-3f3c | 997.89 | |
| 2 | PT. Sinar Alam Permai - Palembang | TR-808e97f1-f210 | 921.19 | |
| 3 | PT. Sinar Alam Permai - Palembang | TR-04c8b9ac-6f7d | | 129.81 |
| 4 | PT SUMBER INDAHPERKASA | TR-506faa88-84f4 | 18.3 | |
| 5 | PT SUMBER INDAHPERKASA | TR-b1200dad-52ff | 493.69 | |
| 6 | PT SUMBER INDAHPERKASA | TR-aa859075-50be | 166.01 | |
| 7 | PT SUMBER INDAHPERKASA | TR-f4a15946-67b5 | 25.87 | |
| 8 | PT SUMBER INDAHPERKASA | TR-7bb7a700-309c | 332.74 | |
| 9 | PT SUMBER INDAHPERKASA | TR-2ab8af6e-4026 | 982.68 | |
| 10 | PT SUMBER INDAHPERKASA | TR-5b53ea53-a5e2 | | 150 |
| 11 | PT SUMBER INDAHPERKASA | TR-d139bc54-8f6b | | 8.07 |
| 12 | PT. Sinar Alam Permai - Palembang | TR-95cac422-e5d6 | | 191.93 |
| 13 | PT. Sinar Alam Permai - Palembang | TR-ef7f3eda-1dcb | | 44.75 |
| 14 | PT. Sinar Alam Permai - Palembang | TR-245e0552-4b6a | 5.22 | |
| 15 | PT. Sinar Alam Permai - Palembang | TR-b9ce6c71-f213 | 15.23 | |
| 16 | PT. Sinar Alam Permai - Palembang | TR-65d39561-e1e4 | | 255.25 |
| 17 | PT SUMBER INDAHPERKASA | TR-906a812b-532b | | 239.02 |
| 18 | PT SUMBER INDAHPERKASA | TR-6229374b-156b | 1,995.43 | |
| 19 | PT SUMBER INDAHPERKASA | TR-930aefa5-8396 | 498.77 | |
| 20 | PT SUMBER INDAHPERKASA | TR-729e69f5-83b0 | 499.06 | |
| 21 | PT SUMBER INDAHPERKASA | TR-39f8302a-2940 | | 110.98 |
| 22 | PT. Sinar Alam Permai - Palembang | TR-2194ca18-344a | | 140.87 |
| 23 | PT. Sinar Alam Permai - Palembang | TR-546e43c6-e4ea | 498.97 | |

| | | | | |
|----------------|-----------------------------------|-------------------|------------------|-----------------|
| 24 | PT. Sinar Alam Permai - Palembang | TR-5f9035d2-4bef | 998.28 | |
| 25 | PT. Sinar Alam Permai - Palembang | TR-10ba6fdf-5cf1 | | 38.22 |
| 26 | PT SUMBER INDAHPERKASA | TR-6b80a188-2859 | 923.23 | |
| 27 | PT. Sinar Alam Permai - Palembang | TR-eecbfbdb3-cc5f | 74.78 | |
| 28 | PT. Sinar Alam Permai - Palembang | TR-be0ac7af-f854 | 993.91 | |
| 29 | PT SUMBER INDAHPERKASA | TR-21096bbb-d363 | 559.01 | |
| 30 | PT SUMBER INDAHPERKASA | TR-745ab84c-80bd | | 9.13 |
| 31 | PT. Sinar Alam Permai - Palembang | TR-ec877a8d-6234 | | 309.96 |
| 32 | PT. Sinar Alam Permai - Palembang | TR-835e01cf-1296 | | 1.82 |
| 33 | PT. Sinar Alam Permai - Palembang | TR-943b8d1c-a816 | | 150 |
| 34 | PT SUMBER INDAHPERKASA | TR-0aa60ca9-a59e | | 110.28 |
| 35 | PT SUMBER INDAHPERKASA | TR-b056e034-7de4 | 3.74 | |
| 36 | PT. Sinar Alam Permai - Palembang | TR-d86bb470-b987 | 436.68 | |
| 37 | PT. Sinar Alam Permai - Palembang | TR-884714f7-1932 | 934.34 | |
| 38 | PT SUMBER INDAHPERKASA | TR-4e5229d4-f1aa | 2.1 | |
| 39 | PT SUMBER INDAHPERKASA | TR-fe071cef-0fd1 | 61.98 | |
| 40 | PT SUMBER INDAHPERKASA | TR-3175a168-663b | | 189.72 |
| 41 | PT SUMBER INDAHPERKASA | TR-082588fe-2c14 | | 11.51 |
| 42 | PT. Sinar Alam Permai - Palembang | TR-c7887c49-b9a9 | | 21.25 |
| 43 | PT. Sinar Alam Permai - Palembang | TR-adc70ffb-498a | | 21.25 |
| 44 | PT. Sinar Alam Permai - Palembang | TR-bc95250d-43c3 | | 17.24 |
| 45 | PT. Sinar Alam Permai - Palembang | TR-6cb011bb-9565 | | 2.93 |
| TOTAL | | | 12,439.10 | 2,153.99 |
| 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) |
| | N/A | N/A | N/A | N/A |
| TOTAL | | | N/A | N/A |
| Note: - | | | | |

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

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|-------------------------------------|--------------|------|---|
| 1 | Unannounced* | 1.32 | - |
| TOTAL | | 1.32 | - |
| Note: *transportation losses | | | |

| 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 | | | | | | | | | |
|--|--|------|------|---------------------------|------|------|-----------------------------|------|------|
| | Estimated last year (key in period) | | | Actual (key in period) | | | Forecast (key in period) | | |
| Phase | Eligibility | MS A | MS B | Eligibility | MS A | MS B | Eligibility | MS A | MS B |
| | 40% | 70% | 100% | 40% | 70% | 100% | 40% | 70% | 100% |
| FFB | | | N/A | | | N/A | | | N/A |
| IS-CSPO | N/A | N/A | | N/A | N/A | | N/A | N/A | |
| IS-CSPKO | N/A | N/A | | N/A | N/A | | N/A | N/A | |
| IS-CSPKE | N/A | N/A | | N/A | N/A | | N/A | N/A | |
| CSPK | N/A | N/A | | N/A | N/A | | N/A | N/A | |

| 12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit | | | | | | |
|--|--------------|----------|--------------------|-------------------|--------------------|--------------------|
| No. | Month - Year | FFB (MT) | Certified CPO (MT) | Certified PK (MT) | Certified PKO (MT) | Certified PKE (MT) |
| | N/A | 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 | | | | | | |
| Notes for Auditor: Please refer to table 9A for reporting period | | | | | | |

| 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 | | | | |

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| 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)
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Mid Valley City, Lingkaran Syed Putra,
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Representative: Dr. Chaiyaporn Seekao (Chaiyaporn.Seekao@bsigroup.com)
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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 28 – 31 May 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.

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

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

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

| Assessment Program | | | | | |
|---|------------------------------|--------------------|--------------------|--------------------|--------------------|
| Name (Mill / Supply Base) | Year 1 (Re-Certification) | Year 2 (ASA1-1) | Year 3 (ASA1-2) | Year 4 (ASA1-3) | Year 5 (ASA1-4) |
| Dendymarker Indah Lestari POM | - | - | - | - | √ |
| Sei Mandang Estate | - | - | - | - | √ |
| Sei Liam Estate | - | - | - | - | √ |
| Sei Rupit Estate (Scheme Smallholders) | - | - | - | - | √ |
| <i>Note: this is a transfer certification. BSI start audit on ASA-1.4</i> | | | | | |

Tentative Date of Next Visit: May 5, 2025 - May 9, 2025

Total Number of Mandays: 16 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> |
| Yudwi Wisnu Rahmanto | Team Member | <p>Education: Holds a Bachelor of Forestry with Silviculture, Faculty of Forestry, University of Gadjah Mada</p> <p>Work Experience: 7 months working experience in palm oil industry as Agronomy Field Assistant. 11 years working experience</p> |

| | | |
|-----------------|-------------|---|
| | | <p>as sustainability auditor covering Sustainable Forest Management by FSC FM/COC Scheme, RSPO, ISPO, Coffee And Farmer Equity (C.A.F.E Practices) Starbucks, Organic Standard (EU, NOP, JAS) for Coffee Farmers and Organic Exchange for Textile</p> <p>Training attended: Completed Endorsed RSPO P&C Lead Auditor Training Course, RSPO NEXT, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, ISO 9001:2008 Auditor/Lead Auditor Course, GIS-Basic Mapping and Spatial Analysis, Timber Legality Assurance System (SVLK), Verification Organization Training C.A.F.E Practices (Starbucks), UTZ Programme, High Conservation Value (HCV) Training, Sustainability Reporting Assurance Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, RSPO ISH Standard Training Course and Endorsed RSPO Supply Chain Lead Auditor Training 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 type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</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 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> |
| Briyogi Shadiwa | Team Member | <p>Education: Diploma Degree, Oil Palm Plantation, from Institut Pertanian Bogor – Bogor, Indonesia.</p> <p>Work Experience: 6 Years working experience in palm oil sector as agronomist and managing sustainability. Qualified RSPO & ISPO auditor since 2018.</p> <p>Training Attended: Endorsed RSPO P&C Lead Auditor Course, RSPO ISH Training conducted by the RSPO Secretariat on March 2022, ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor</p> |

| | | |
|--|--|---|
| | | <p>Course, Social Accountability (SA 8000) Training, OHS Expert Training (Ahli K3 Umum), RSPO Independent Smallholder Training by RSPO Secretariat and RSPO Refreshment Training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> |
|--|--|---|

Accompanying Persons: NIL

2.3 Assessment Plan

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

| Date | Time | Subjects | AP | YW | IF | BS |
|------------------------|---------------|--|----|----|----|----|
| Monday, 27/05/2024 | 12.25 – 13.40 | Travel Jakarta – Lubuk Linggau (ID6820) | √ | √ | √ | √ |
| | 13.40 – 16.00 | Travel Lubuk Linggau – Site PT DIL | √ | √ | √ | √ |
| | 16.00 – 17.00 | Opening Meeting <ul style="list-style-type: none"> Presentation by client (Overview of PT Dendymarker Indah Lestari – DIL Palm Oil Mill and its supplybase) Presentation by BSI team (Objective, scope, audit plan, etc.) | √ | √ | √ | √ |
| Tuesday, 28/05/2024 | 09.00 – 12.00 | Field Visit to Sei Rupit Estate Worker interview <ul style="list-style-type: none"> FFB harvesting, FFB loading, road maintenance, IPM HCVs, riparian zones, boundaries inspection, landfill (waste management), Workshop, water management, housing, social amenities, school, clinic Herbicide application programs, fertilizer application, chemical and fertilizer warehouse, hazardous waste storage, etc. | √ | | √ | √ |

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| Date | Time | Subjects | AP | YW | IF | BS |
|-------------------------|---------------|--|----|----|----|----|
| | | Stakeholder Consultation: Visit and interview with government offices in Musi Rawas Utara Regency and local NGO (if any) <ul style="list-style-type: none"> Labour Agency (Disnakertrans) of Musi Rawas Utara Regency National Land Agency (Kantor Pertanahan) of Musi Rawas Utara Regency Plantation Agency (Disbun) of Musi Rawas Utara Regency Head of village, cooperatives, community leader, contractors). | | ✓ | | |
| | 12.00 – 14.00 | Break | ✓ | ✓ | ✓ | ✓ |
| | | DIL POM - Field Visit <ul style="list-style-type: none"> Visit and observing Mill Best Management Practices and Environmental management implementation and interview with workers. Visit and observing Occupational Safety and Health management, (including but not limited to: use of PPE, safe working environment, walk ways, signs, palm oil mill effluent, diesel tanks, fire extinguishers, emission, first aiders and boxes, etc) and interview with workers. Field Visit RSPO SCCS Implementation | ✓ | | ✓ | ✓ |
| Wednesday 29/05/2024 | 09.00 – 12.00 | Field Visit to Sei Mandang Estate Worker interview <ul style="list-style-type: none"> FFB harvesting, FFB loading, road maintenance, IPM HCVs, riparian zones, boundaries inspection, landfill (waste management), Workshop, water management, housing, social amenities, school, clinic Herbicide application programs, fertilizer application, chemical and fertilizer warehouse, hazardous waste storage, etc. | ✓ | | ✓ | |

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| Date | Time | Subjects | AP | YW | IF | BS |
|------------------------|---------------|---|----|----|----|----|
| | | Field Visit to Sei Liam Estate Worker interview <ul style="list-style-type: none"> FFB harvesting, FFB loading, road maintenance, IPM HCVs, riparian zones, boundaries inspection, landfill (waste management), Workshop, water management, housing, social amenities, school, clinic Herbicide application programs, fertilizer application, chemical and fertilizer warehouse, hazardous waste storage, etc. | | ✓ | | ✓ |
| | 12.00 – 14.00 | Break | ✓ | ✓ | ✓ | ✓ |
| | 14.00 – 17.00 | Document review (Pre Audit Information, GHG, Time bound plan, partial certification verification, RSPO P&C (for Principle 1-7) RSPO SCCS) | ✓ | ✓ | ✓ | ✓ |
| Thursday 30/05/2024 | 09.00 – 12.00 | Document review continuation | ✓ | ✓ | ✓ | ✓ |
| | 12.00 – 14.00 | Break | ✓ | ✓ | ✓ | ✓ |
| | 14.00 – 17.00 | Document review continuation | ✓ | ✓ | ✓ | ✓ |
| Friday 31/05/2024 | 10.00 – 11.00 | Closing meeting | ✓ | ✓ | ✓ | ✓ |
| | 11.00 – 13.00 | Travel Site – Lubuk Linggau | ✓ | ✓ | ✓ | ✓ |
| | 14.00 – 15.30 | Travel Lubuk Linggau – Jakarta | ✓ | ✓ | ✓ | ✓ |

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. The timebound plan for SIPEF Group including all estate and mill. The data in timebound plan verified against the membership information in RSPO website. | 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. Some estate waiting for land title issuance. RSPO Secretariat approval for estate and mill not yet certified obtained on 22 December 2022. | 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. | No new acquisition. The latest acquisition for PT. Agrical in Bengkulu Province came under PT. Mukomuko Agro Sejahtera have undergone RSPO NPP process. | Complied |
| Any deviations from the maximum periods requires approval by the RSPO Secretariat. | So far, the deviations periods are acceptable and justifiable. There was no deliberate delay by the company. RSPO Secretariat approval for estate and mill not yet certified obtained on 22 December 2022. | Complied |
| Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting? | Yes there has been changes in timebound plan. The changes are acceptable as the control of being certified is not on the hands of the Company due to awaiting for land title (Hak Guna Usaha/HGU) on progress and FPIC on process. This changes have been informed to RSPO Secretariat and obtained approval on 22 December 2022. | Complied |
| Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised | All lapses of implanting the original plan are justified base on the awaiting for the land title (Hak Guna Usaha/HGU) and/or awaiting for full estate development. | 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 | There is no fundamental failure as all delays are justified as stated in TBP. | Complied |

| Un-Certified Units or Holdings | | |
|---|--|----------|
| No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12. | Previously prior to certification, a subsidiary of SIPEF Group namely PT. Umbul Mas Wisesa and PT. Toton Usaha Mandiri had liabilities. The compensation plan have been approved by the Compensation Task Force during the staged implementation of the RaCP between May 2014 and November 2015. | Complied |
| Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure. | <p>All the new development under the parent company SIPEF Group has undergone NPP and published in the RSPO website:</p> <p>PT. Umbul Mas Wisesa (12 December 2014)</p> <ul style="list-style-type: none"> • https://rspo.org/public-consultation/sipef-group-pt-umbul-mas-wisesa/ <p>PT. Agro Muara Rupit</p> <ul style="list-style-type: none"> • https://rspo.org/public-consultation/sipef-group-pt-agro-muara-rupit-iii-and-iv-pt-amr/ • https://rspo.org/public-consultation/sipef-pt-agro-muara-rupit-2/ <p>PT. Agro Kati Lama</p> <ul style="list-style-type: none"> • https://rspo.org/public-consultation/sipef-pt-agro-kati-lama-phase-ii/ <p>PT. Agro Rawas Ulu</p> <ul style="list-style-type: none"> • https://rspo.org/public-consultation/sipef-pt-agro-rawas-ulu-new-planting-assessment-call-for-comments-1/ <p>PT. Bandar Sumatra Indonesia (PT BSI)</p> <ul style="list-style-type: none"> • https://rspo.org/public-consultation/sipef-pt-bandar-sumatra-indonesia-bandar-pinang-estate/ <p>PT. Timbang Deli Indonesia (18 December 2014 and 11 February 2018)</p> <ul style="list-style-type: none"> • https://rspo.org/public-consultation/sipef-group-pt-timbang-deli-indonesia/ • https://rspo.org/public-consultation/pt-timbang-deli-indonesia-sipef-group/ | Complied |

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| | | |
|---|---|-----------------|
| | <p>PT. Mukomuko Agro Sejahtera (Sei Teramang Estate - 26 January 2022 & Batu Kuda Estate – 1 March 2023)</p> <ul style="list-style-type: none"> https://rspo.org/public-consultation/sipef-pt-mukomuko-agro-sejahtera-pt-mmas/ <p>PT. Mukomuko Agro Sejahtera (Batu Kuda Estate) SIPEF Group - PT Mukomuko Agro Sejahtera Batu Kuda Estate (PT MMAS Batu Kuda) - Roundtable on Sustainable Palm Oil (RSPO)</p> | |
| <p>Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p> | <p>The assessment team has conducted a search in internet to confirm that there is a lodged land conflict that was recorded as complaint under RSPO Case Tracker; raised by individual on those units that have not been certified.</p> <p>RSPO Case Tracker recorded complaint to PT. Agro Kati Lama, date complaint submitted 22 January 2021. The complainant brought forward the issue of fraudulent land title to RSPO. The complainant claimed that his land was fraudulently sold by his cousin to PT. Agro Muara Rupit, a subsidiary of SIPEF Group.</p> <p>On 16 June 2022, The Complaints Panel has reviewed and deliberated on the Mediation Settlement Agreement between the parties and reached a decision to close the Complaint. The Complaint is now formally closed. The complaint tracker available on link https://rspo.my.site.com/Complaint/s/case/5000o000039f8kAAA/detail</p> <p>Based on RaCP tracker in RSPO website 26 September 2023 as follows:</p> <ul style="list-style-type: none"> MU's with potential liability: 5 LUCA submitted (MU's): 5 LUCA's review completed (MU's): 5 Concept Note required (MU's): 5 Concept Note submitted (MU's): 4 Concept Note approved (MU's): 4 Compensation Plan submitted (MU's): 3 Compensation Plan endorsed (MU's): 3 Remediation Plan required (MU's): 1 | <p>Complied</p> |

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| | | |
|--|--|----------|
| | <ul style="list-style-type: none"> • Remediation Plan submitted (MU's): 1 • Remediation Plan approved (MU's): 1 | |
| Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2 | <p>Audit team made review on those SIPEF Management Unit that have not been certified.</p> <p>RSPO Case Tracker recorded complaint to PT. Agro Kati Lama. The case tracker available on link https://askrspo.force.com/Complaints/case/5000o000039fi8kAAA/detail</p> <p>Date complaints submitted 22 January 2021. Date complaints accepted 5 March 2021. The complainant brought forward the issue of:</p> <ul style="list-style-type: none"> -The daily casual workers are paid below the minimum wage set out by the Musi Rawas District Government; -The daily casual workers are not protected and no remedy available for work accidents; -The daily casual workers are not equipped with personal protection equipment [PPE] and are not equipped with working tools; -The daily casual workers did not receive festive allowance in accordance with the regulation; -The daily casual workers, who are hired through the third party, do not get a pay slip. The amount written in the payment receipt is without formal stamp and without the name of the party who rendered the payment. <p>SIPEF correspond with RSPO Grievance Manager – Indonesia to follow up the complaint on 16 March 2021, 19 March 2021 with highlight that the complainant has decided to resolve the complaint through mediation by RSPO Dispute Settlement Forum/DSF.</p> <p>On 1 April 2021, SIPEF sent formal response to the complaint, addressed to RSPO Grievance Manager. The latest update is on 25 August 2021 where the first pre-mediation was complete and pending finalization of the mediation process agreement.</p> <p>On 16 June 2022, Complaint Panel has reviewed and deliberated on the Mediation</p> | Complied |

| | | |
|--|---|----------|
| | Settlement Agreement between parties and reach decision to close the Complaint. | |
| Any Legal non-compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1 | No legal non-compliance noted. The assessment team has conducted a search in internet to confirm that there is not new comments or dispute raised by the communities on those units that have not been certified. | 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>Internal audit for PT. Bandar Pinang Indonesia has been conducted on 4-5 October 2023. Report of internal audit completed on 7 October 2023 with reference to RSPO Certification System. Reference criteria of internal audit covered Criteria 2.1, 3.1, 3.7, 4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 6.1, 6.3, 6.7, 7.2 and 7.12. There were 1 Minor NC and 6 Observations issued by internal audit team.</p> <p>Internal audit for PT. Citra Sawit Mandiri has been conducted on 9-10 October 2023. Report of internal audit completed on 12 October 2023 with reference to RSPO Certification System. Reference criteria of internal audit covered Criteria 2.1, 3.1, 3.7, 4.2, 4.4, 4.5, 4.6, 4.7, 4.8, 6.1, 7.2 and 7.12. There were 2 Minor NC and 5 Observations issued by internal audit team.</p> <p>Positive assurance statement already justified within the Internal Audit Checklist.</p> | Complied |
| 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? | Previously prior to certification, PT. Umbul Mas Wisesa and PT. Toton Usaha Mandiri had liabilities. The compensation plan have been approved by the Compensation Task Force during the staged implementation of the RaCP between May 2014 and November 2015. | Complied |
| Have there been any stakeholder (including NGO) consultation conducted? | No negative comment as at audit in PT Dendymarker Indahlestari from stakeholders. | Complied |

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| Progress of scheme smallholders or outgrowers towards compliance with relevant standards | | |
|--|--|------------|
| Requirement | Remarks | Compliance |
| Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years. | All 100% smallholder under PT Dendymarker Indahlestari is certified. | Complied |

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Approved Time Bound Plan

| Name of company | Name of Mill | Location | Supply Base | TBP | Target Year for RSPO |
|--|----------------------------|---|--|---|---|
| PT. Agro Muko | Muko Muko POM | Mukomuko Regency, Bengkulu Province, Indonesia | Muko Muko Estate, Sei Betung Estate, Tanah Rekah Estate, Talang Petai Estate, Sei Kiang Estate and KMD | 2011 | Certified |
| | Bunga Tanjung POM | Mukomuko Regency, Bengkulu Province, Indonesia | Bunga Tanjung Estate, Air Bikuk Estate, Air Buluh Estate and KMD | 2011 | Certified |
| Air Manjuntio Estate, Malin Deman Estate | | | 2014 | Certified | |
| PT Asri Rimba Wirabhakti (acquisition in 2018) – Sei Teramang Estate | | | 2022 | Certified June 2022 | |
| PT. Agrical - Batu Kuda Estate | | | 2025 | 30-days NPP ended 30 March 2023 without comment | |
| PT. Tolan Tiga | Bukit Maradja POM | Simalungun Regency, North Sumatera, Indonesia | PT Eastern Sumatra Indonesia – Bukit Maradja Estate PT Kerasaan Indonesia – Kerasaan Estate | 2010 | Certified May 2010 |
| | | | PT Timbang Deli Indonesia | 2018 | Certified in 2018 as supply base of Bukit Maradja POM |
| | Perlabian POM | Labuhan Batu Selatan Regency, North Sumatera, Indonesia | Perlabian Estate and Tolan Estate. | 2010 | Certified May 2010 |
| PT. Umbul Mas Wisesa | Umbul Mas Wisesa (UMW) POM | Labuhan Batu Selatan Regency, North Sumatera, Indonesia | UMW South Estate, UMW North Estate PT Toton Usaha Mandiri Estate | 2014 | Certified in March 2015 |
| PT. Agro Kati Lama | Kati Lama POM | Musirawas Regency, South Sumatera, Indonesia | Agro Kati Lama North Estate, Agro Kati Lama South Estate, Agro Kati Lama East Estate, Koperasi Beringin Jaya | 2026 | Certification to take place after obtaining HGU (HGU on progress); An NPP submitted in 2019 to cover new areas licensed at the end of 2018. |
| PT. Agro Rawas Ulu | No mill | Musirawas Regency, South Sumatera, Indonesia | Agro Rawas Ulu East Estate, Agro Rawas Ulu West Estate, Koperasi Rawas Jaya. | 2026 | Part of Muara Rupit POM supply base; |

| Name of company | Name of Mill | Location | Supply Base | TBP | Target Year for RSPO |
|-------------------------------|-----------------|---|---|------|--|
| | | | | | Certification to take place after obtaining HGU (HGU on progress), FPIC process. |
| PT. Agro Muara Rupit | Muara Rupit POM | Musirawas Regency, South Sumatera, Indonesia | Agro Muara Rupit East Estate, Agro Muara Rupit West Estate, Agro Muara Rupit South Estate, Koperasi Rempan Jaya, Koperasi . | 2026 | Certification to take place after obtaining HGU (HGU on progress), FPIC process; An NPP submitted in 2019 to cover new areas licensed at the end of 2018. |
| Hargy Oil Palm Limited (HOPL) | Hargy POM | East of Bialla, West New Britain Province, PNG | Hargy Estate | 2009 | Certified in April 2009 |
| | Navo POM | 50 Kms East of Bialla, West New Britain Province, PNG | Navo Estate, Bakada Estate and Mengen Estate | 2009 | Certified in April 2009 |
| | Barema POM | 30 km East of Bialla, West New Britain Province, PNG | Barema Estate | 2014 | Certified in April 2014 |
| PT. Dendymarker Indah Lestari | Dendymarker POM | Musirawas Utara Regency, South Sumatera Province, Indonesia | Sei Mandang Estate, Sei Liam Estate | 2015 | Acquired on 1 August 2017. Certified in 2015. |
| | | Musirawas Utara Regency, South Sumatera Province, Indonesia | Koperasi Tunas Mekar Sempurna, Koperasi Kardipa Batugajah Sejahtera, Koperasi Gaung Mas Bersatu, Koperasi Maju Mandiri Barokah, Koperasi Biru Makmur Mandiri, Koperasi Jaya Makmur Mandiri, Koperasi Bombay Maju Sejahtera, Koperasi Keluarga Serasan Sejahtera, Koperasi Mitra Bersama Serundingan | 2025 | Smallholder |
| PT. Citra Sawit Mandiri | No mill | Labuhanbatu Regency, North Sumatera Province | Citra Sawit Mandiri Estate | 2024 | Certification to take place after HGU, following review by RSPO. |

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| Name of company | Name of Mill | Location | Supply Base | TBP | Target Year for RSPO |
|------------------------------|--------------|--|----------------------|------|--|
| PT. Bandar Sumatra Indonesia | No mill | Kecamatan Bintang Bayu, Kabupaten Serdang Bedagai, North Sumatra Indonesia | Bandar Pinang Estate | 2025 | Rubber plantation conversion. NPP submitted in July 2021 |

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) finding against Minor nonconformities raised. The PT Dendymarker Indah Lestari - Dendymarker Indah Lestari POM 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 # | 2502223-202405-N1 | Issued Date | 31 May 2024 |
| Due Date | Until next assessment | Closure Date | - |
| Indicator & Category (Critical / Minor) | 6.2.5 Minor | | |
| Statement of Nonconformity: | Unit of certification lack efforts to ensure workers' access to adequate drinking water quality. | | |
| Requirement Reference: | The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food. | | |
| Objective Evidence: | <p>The company has provided drinking water facilities for workers with Reverse Osmosis/RO system. However, based on the results of the latest drinking water quality testing (No. 660/260.AMI/LHU-LAB/I/DLH/2024, 23 April 2024) by accredited laboratory (LP-1148-IDN) for this emplacement, there is an Total Coliform parameter that exceeds the quality standard (2 CFU/100ml).</p> <p>In tests carried out on November 18 2021 (No. 660/1174.ABE/LHU-LAB/I/DLH/2021) by the same accredited laboratory, the test results for total coliform parameters also exceeded the quality standards (11 CFU/100ml and 17 CFU/100ml).</p> <p>Based on the test results in the previous year, the following information was obtained:</p> <ul style="list-style-type: none"> • Testing report on 18 November 2021 (No. 660/1174.ABE/LHU-LAB/I/DLH/2021) by the same accredited laboratory showing results for total coliform parameters exceeded the quality standards (11 CFU/100ml and 17 CFU/100ml). • Testing report on 15 March 2022 (No. 660/177.ABE/LHU-LAB/I/DLH/2022) by the same accredited laboratory showing results for total coliform parameters exceeded the quality standard (8 CFU/100ml). • Testing report on 17 May 2023 (No. 660/356.ABE/LHU-LAB/I/DLH/2023) by the same accredited laboratory showing results for total coliform parameters exceeded the quality standards (12 CFU/100ml and 21 CFU/100ml). <p>Based on this evidence, the company has not been able to demonstrate evaluation and corrective action regarding the suitability of drinking water quality parameters according to the quality standards set by the government.</p> | | |

| | |
|-------------------------------|--|
| | <i>Notes: Health Ministry Act/Peraturan Menteri Kesehatan Republik Indonesia No. 2 year 2023.</i> |
| Corrections: | <ol style="list-style-type: none"> 1. Retest the quality of drinking water after treatment on the RO device. 2. Socialize special treatment (boiling water) before consumption to all employees. |
| Root Cause Analysis: | Complete evaluation of drinking water quality test results has not been made a priority dedicated PIC. |
| Corrective Actions: | <p>Unit of certification is committed to implementing several programs to support good quality drinking water for workers in the company area. The improvement programs that will be implemented are:</p> <ol style="list-style-type: none"> 1. Change the RO filter (Micro Sediment Filter) hygienically every 3 days or with a note that the filter is changed to see the condition of the dirt in the water, 2. Hygienic cleaning of the water tube every 5 minutes; Provided that cleaning is carried out when filling, 3. Cleaning the RO Membrane every 3 months, 4. Alternative laboratory replacement for comparison of RO drinking water quality test results, 5. Test/analyze RO water after boiling it until it boils. |
| Assessment Conclusion: | CAP effectivity will be further verify during the next assessment. |

| Opportunity for Improvements | |
|------------------------------|---|
| OFI # | Description |
| OFI 1 | <p>3.8.7</p> <p>Changes from Immature to Mature affects the increase in actual FFB production, requires the Certificate Holder's attention regarding actual FFB production.</p> |
| OFI 2 | <p>3.8.8</p> <p>Monitoring to ensure that the following minimum information for RSPO certified products is available in documentary form could be improved.</p> |

| 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) | - | | |

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| | |
|---|---|
| Statement of Nonconformity: | - |
| Requirement Reference: | - |
| Objective Evidence: | - |
| Corrections: | - |
| Root Cause Analysis: | - |
| Corrective Actions: | - |
| Assessment Conclusion: | - |
| Effectiveness Closure (for previous audit closed Critical NC): | - |

| Previous Audit Opportunity for Improvement | |
|--|-------------|
| OFI# | Description |
| OFI 1 | NIL |

3.3.2 Summary of the Nonconformities and Status

| CAR Ref. | Category (Critical / Minor) | P&C Indicator | Issued Date | Status & Date (Closure) |
|-------------------|-----------------------------|---------------|-------------|-------------------------|
| ASA-1.3 | | | | |
| NIL | | | | |
| ASA-1.4 | | | | |
| 2502223-202405-N1 | Minor | 6.2.5 | 31 May 2024 | Until next assessment |

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 Dendymarker Indah Lestari - Dendymarker Indah Lestari POM Certification Unit's environmental and social performance, legal and any known dispute issues.

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

Structured worker interviews with male and female workers and staff were held in private at the workplace. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities

to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as below.

| Stakeholders contacted | | |
|---|---|--|
| Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities) | Stakeholder name / organization | Means of communication (e.g. face to face interview, email, phone interview, comment from public notice) |
| Governmental Department | <ul style="list-style-type: none"> Dinas Lingkungan Hidup Kabupaten Musirawas Utara (Environmental Office) Dinas Tenaga Kerja dan Transmigrasi Kabupaten Musirawas Utara (Manpower Office) Dinas Pertanian Kabupaten Musirawas Utara (Agriculture Office) Kantor Pertanahan Kabupaten Musirawas Utara (Land Office) | Face to face interview |
| Communities | <ul style="list-style-type: none"> Desa Beringin Jaya Desa Bingin Rupit | Face to face interview |

| Stakeholders comment | |
|----------------------|--|
| #1 | <p>Feedbacks: Dinas Lingkungan Hidup Kabupaten Musirawas Utara (Environmental Office)</p> <ul style="list-style-type: none"> Environmental report, including waste management report already submitted as required by regulation. These reports was submitted directly to Environmental Agency in hardcopy and sent to Ministry of Environmental and Forestry through application SIMPEL and SI RAJA LIMBAH. For newly rules concerning environmental aspect within new Indonesian law "Undang Undang Cipta Kerja", no need to amend its environmental license unless any changes of environmental impact from new operation. No environmental negative issues Positive effort done by the company might be added in the RKL-RPL report <p>Audit Team verification and response: Positive comments, follow up not necessary.</p> |
| #2 | <p>Feedbacks: - Dinas Tenaga Kerja dan Transmigrasi Kabupaten Musirawas Utara (Manpower Office)</p> <ul style="list-style-type: none"> No issues related worker forces within last 12 months, it might be company already well implement. All mandatory requirements have been fulfilled by the company. Worker union is available namely Serikat Pekerja Mandiri and communication in good way. Workers wages are paid appropriately with minimum wages that required by government. All mandatory report were submitted punctually and no issues on that. <p>Audit Team verification and response: Positive comments, follow up not necessary.</p> |
| #3 | <p>Feedbacks: - Dinas Pertanian Kabupaten Musirawas Utara (Agriculture Office)</p> |

| | |
|----|--|
| | <ul style="list-style-type: none"> Fast response from the company if government agency need clarification against particularly information. Mandatory report is submitted to agency punctually and no issue on that. |
| | Audit Team verification and response: Positive comments, follow up not necessary |
| #4 | Feedbacks: - Kantor Pertanahan Kabupaten Musirawas Utara (Land Office) <ul style="list-style-type: none"> No issue on land tenure in PT Dendymarker Indah Lestari Land use rights (HGU) are still valid. No information on land status of scheme smallholder (Sei Rupit Estate) |
| | Audit Team verification and response: All land title and land use rights have been verified within the relevant indicator. |
| #5 | Feedbacks: Desa Beringin Jaya <ul style="list-style-type: none"> Since acquired by SIPEF Group, the communication between communities and the company was harmonized. Many villagers are work at the company and the economic circular of the surrounding village was improved. Community development officer is frequently consultation with the communities regarding the company program. If there is workers which is the surrounding villagers have disciplinary issues, much better that consulted with the village head prior to terminate the contract. |
| | Audit Team verification and response: Positive comments, follow up not necessary. Regarding the termination of some workers from local village, was verified with the assigned auditor and describes in the relevant indicator. |
| #6 | Feedbacks: Desa Bingin Rupit <ul style="list-style-type: none"> Since acquired by SIPEF Group, the communication between communities and the company was harmonized. Many villagers are work at the company and the economic circular of the surrounding village was improved. Community development officer is frequently consultation with the communities regarding the company program. If there is workers which is the surrounding villagers have disciplinary issues, much better that consulted with the village head prior to terminate the contract. CSR of the company suggested to be increase, particularly to giving fund assistances to the religion teacher. |
| | Audit Team verification and response: Positive comments, follow up not necessary. Regarding the termination of some workers from local village, was verified with the assigned auditor and describes in the relevant indicator. |

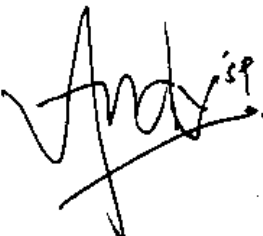

| List of land owner / user contacted | | | | | |
|---|---------------------------|----------------|----------------------|---------------------------------|--|
| Name | Years of ownership / used | Land area (ha) | Agreement (Yes / No) | Agreement base on FPIC (Yes/No) | Compliance on the agreement terms and conditions |
| N/A | | | | | |
| <i>Notes:</i> All replanting activity has been done in 2023. Considered no more previous land owner. | | | | | |

| Previous land owner / user comment | |
|------------------------------------|---|
| | Feedbacks: N/A |
| | Audit Team verification and response: N/A |

3.5 Impartiality and conflict of interest

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

Formal Signing-off of Assessment Conclusion and Recommendation

| The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that PT Dendymarker Indah Lestari – Dendymarker Indah Lestari POM 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 Dendymarker Indah Lestari – Dendymarker Indah Lestari POM is remain certified. | |
|--|--|
| Report prepared by | Acceptance of Assessment Conclusion |
| Name: Andi Pratama Pasaribu | Name: Matthew Gerard Nowak |
| Company Name: BSI Services Malaysia Sdn. Bhd. | Company Name: PT Dendymarker Indah Lestari |
| Title: Team Leader | Title: Director of Sustainability |
| 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: 13 June 2024 | Date: 24 June 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 - | In accordance with SOP Responding to Request for Information (No. ENC-01-11/04-03-2019/Rev1 approved on 18 March 2019) stated that the publicly/accessible document as follows: <ul style="list-style-type: none"> • Occupational Health and Safety Program. • Plans and assessment related to the analysis of social and environmental impacts. • Conservation area (HCV or HCS) assessment reports. • Continuous improvement plans. • A public summary report of certification assessment report. • All company policies. That kind of publicly/accessible document above posted on unit management information board to be read by the parties who need it. | Complied |
| 1.1.2 | Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance - | The information requested is provided in Bahasa Indonesia except for public summary report RSPO certification assessment or any document needed to translate into English. | Complied |
| 1.1.3 | (C) Records of requests for information and responses are maintained. - Critical (Major) compliance - | Based on section 5.4 of the SOP Responding to Request for Information stated that: | Complied |

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| | | | |
|-------|---|---|----------|
| | | <p><i>"If the answer of the request for information is still under the authority of unit management and the answer data is available in OU, then the request for information can be directly answered by Unit Management. Answer to information may be provided promptly or not later than seven (7) working days after the request for information is received by OU".</i></p> <p>Furthermore, in the other section stated that if the OU assistance from Senior Manager Administration (SMA) in Regional Manager Office (RMO) to provide the answer, the requested information forwarded to RMO immediately within three (3) working days after receiving by OU's.</p> <p>If the RMO need an assistance from Head of Department from Head Office to response the requested information, the requested information forwarded to RMO immediately within seven (7) working days after receiving by OU's.</p> <p>If the Head of Department (HOD) is unable to respond to a request information due to limited data and authority, other relevant HOD may be consulted. Where appropriate, the request may require consideration of the Board of Directors. In this situation, the answer to a request information is to be provided promptly or not later than twenty five (25) working days.</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>The request for information/data referred to in this procedure is a written request for information submitted via letter, fax, email and orally (conveyed directly by telephone including short messages received from plantation/mill/factory stakeholders. If the answer to the request for information is still under the authority of the Operational Unit Manager and the answer data is available in the operational unit, then requests for information can be answered directly by the Unit Manager.</p> | Complied |

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| | | | |
|--|---|--|----------|
| | | <p>Documents available to the public and stakeholder can be provided to stakeholders according to their relevance through a written request to the organization.</p> <p>Person in Charge of Consultation and Communication is Estate or Mill Manager. Based on interview with relevant stakeholders, communication and consultation mostly conducted by phone and direct visit. Record of consultation and communication when direct visit is according to level of importance.</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>Each Operation Unit (OU) updated their stakeholder list annually (last updated 8 January 2024). Based on the latest list known the stakeholder list as follows:</p> <ul style="list-style-type: none"> • Government agencies and local government leader: 10 stakeholders • Local communities/village leader: 11 stakeholders. • Smallholder partnership: 9 stakeholders. • Local NGO: 1 stakeholders. • Contractor: 12 stakeholders. • Supplier: 6 stakeholders. • Labour union: 7 stakeholders. • Gender committee: 4 stakeholders. | Complied |
| Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions. | | | |
| 1.2.1 | <p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p> | <p>A policy for ethical conduct to all companies under SIPEF Group are referred to Code of Conduct policy which have been signed by President Director, dated 28th September 2018. Policy for ethical conduct also publicly available on the website https://www.sipef.com/hq/sustainability/policies/ethics-policy/, where the ethics policy is concerning related:</p> | Complied |

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| | | | |
|-------|---|--|----------|
| | | <ul style="list-style-type: none"> • Compliance: all relevant international and national laws will be upheld. • Transparency: shareholders and stakeholders will be provided with all non-confidential information. • Zero-tolerance towards bribery and corruption. Facilitation payments are actively avoided, and gifts may only be given with prior approval from senior management. • There is zero-tolerance of slavery or forced labor. • Management and employees are prohibited from using the Group's facilities or working hours to conduct personal business. <p>Dissemination of information related corporate/company policy concerning ethical are conducted to the employees regularly, the last one was on 30 June – 17 July 2023.</p> <p>Based on interview with workers and contractor, it's known that they had a good understanding towards code of ethic policy. Based on explanation above, company has policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</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 system is in place to monitor compliance and the implementation of the policy and overall ethical business practice conducting through internal audit. Several internal audits conducted by unit of certification, i.e. internal audit Sustainability and internal audit operation.</p> <p>This system is available in Routine Visit and Internal Audit Procedure ENC-01-02/04-03-2019/Rev.2 dated 18 March 2019, that aims to:</p> <ul style="list-style-type: none"> • Providing support and supervision for the implementation of activities to fulfill the principles and criteria and requirements of a sustainable system or supply chain system and traceability. | Complied |

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| | | | |
|--|--|---|--|
| | | <ul style="list-style-type: none"> • To ensure that procedures, work instructions, including related documents are followed and implemented according to the sustainable system. • To determine the effectiveness of procedures, work instructions and related documents as well as important corrective actions • To ensure consistency in the implementation of systems, procedures and work instructions as well as other supporting documents. <p>Routine visits or internal audits are carried out at least once a year according to the standards referred. Record of internal audit as follows:</p> <ul style="list-style-type: none"> • DIL POM: Report no. 51/IAM-IAD/24 dated 5 January 2024. During this audit, the auditor team raised 15 findings. • Sei Mandang Estate: Report no. 48/IAM-IAD/23 dated 4 January 2024. During this audit, the auditor team raised 6 findings. • Sei Liam Estate: Report no. 49/IAM-IAD/23 dated 4 January 2024. During this audit, the auditor team raised 3 findings. • Sei Rupit Estate: Report no. 12/IAM-IAD/23 dated 14 August 2023. During this audit, the auditor team raised 2 findings. <p>Based on field observation to estate and mill, it was known that contractor used by company are CPO/PK transporter, civil contractor, testing inspection service, etc. Implementation towards ethical business practice aspect has regularly and evaluate periodically by estate or mill management.</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. | | | |

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| | | | |
|-------|--|--|----------|
| 2.1.1 | <p>(C) The unit of certification complies to relevant regulations.</p> <p>- Critical (Major) compliance -</p> | <p>Unit of Certification prepared and maintained a list of legal requirements as per describe in "Daftar Peraturan Perundangan Indonesia yang Berkaitan dengan Sistem Sustainability", update January 2024.</p> <p>As per Indonesia laws and regulations, mandatory of applicable legal requirement for Plantation Company are Deed of Establishment, Registration on Ministry of Law and Human Rights, Location Permit, Plantation Permit, Land Title and Environmental Impact Assessment or Permit.</p> <p>Dendymarker Indah Lestari Palm Oil Mill as certificate holder received FFB's certified from three estates, Sei Mandang Estate, Sei Liam Estate and Sei Rupit Estate (scheme smallholder).</p> <p>All the FFB suppliers, including the Mill is complied with legal requirements. The compliances of legal requirement for certificate holder and its supply base as follow:</p> <ol style="list-style-type: none"> 1. Legal entity: Deed establishment of PT Dendymarker Indah Lestari Nomor: 49 tahun 1993 tanggal 26 April 1993 oleh Notaris Ichsan Tedjabuana yang berkedudukan di Bengkulu. Approval from Ministry of Justice as per Surat Keputusan Menteri Kehakiman Republik Indonesia Nomor: C2-16.649 HT.01.01.Th.94 tertanggal 04 November 1994. 2. Land title: please refer to indicator 4.4.1 3. Environmental permit: Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu, Kabupaten Musi Rawas Utara dengan Nomor 05/KPTS/DPM-PTSP/VII/2020, dated 28 July 2020. Assessment scope 11,893.04 Ha and Palm Oil Mill capacity 60 MT FFB/hour of PT Dendymarker Indah Lestari, located in Kecamatan Rupit dan Kecamatan Karang Dapo, Kabupaten Musi Rawas Utara. | Complied |
|-------|--|--|----------|

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| | | | |
|-------|---|--|----------|
| | | 4. Plantation permit: Izin Usaha Nomor 83/Mentanhut-VII/2000 dated 09 October 2000, area 17,793.50 Ha and Mill capacity is 60 MT FFB/hour. | |
| 2.1.2 | A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor. - Minor compliance - | Unit of certification through the legal department has scheduled annual legal compliance. Based on the document verification, the legal register (updated per January 2024) is in place. The legal department also conducted the evaluation of legal compliance of third parties engaged. Especially the fulfilment of working agreement. | Complied |
| 2.1.3 | Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries. - Minor compliance - | During the field visit, auditor team has random-checked the boundary poles in each unit as follows: <ul style="list-style-type: none"> • Sei Liam Estate: additional boundary pegs No. 020 (Block L03/N5 Division 4), No. 019 (Block L03 Division 4). All boundary poles visited clearly visited and well-maintained. • Sei Mandang Estate: Boundary pegs No. 138 (Block B03 Division 6), No. 139 (Block B03 Division 6) and No. 140 (Block B02 Division 6). All boundary poles visited clearly visited and well-maintained. • Sei Rupit Estate/scheme smallholders: Boundary area is referred to village boundary (Village of Batu Gajah) with coordinates 2°48'02.3"S 102°51'13.3"E (point 1) and 2°48'02.2"S 102°51'51.9"E (point 2). Boundaries are well-maintained and no encroachment. Legal or authorized boundaries are clearly demarcated and visibly maintained. Due to land title of PT Dendymarker Indah Lestari (Sei Mandang Estate and Sei Liam Estate) cannot planted 100%, therefore only 7,433.92 Ha planted of 7,789.84 Ha (potentially utilized). While the land title certificate is 13,704.91 Ha, but the scope of certification is referred to environmental permit 11,893.04 Ha. According to Environmental permit 11,893.04 Ha, there is no planting beyond these legal boundaries. | Complied |

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| Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements. | | | |
|--|--|--|----------|
| 2.2.1 | <p>A list of contracted parties is available.</p> <p>- Minor compliance -</p> | <p>Based on stakeholder list found that 12 active contractors this year. Unit of certification have list of contracted parties and updated when new contractor is engaged. For example:</p> <ul style="list-style-type: none"> Contract No. 01/RMO-ML/DIL.SLME-TG/I/2024 between PT Dendymarker Indah Lestari and CV Buah Gabe dated on 8 January 2024 providing heavy weigh machine (backhoe loader) for harvesting path. Contract No. 2022/Angkutan/CPO/DMIL/01 between PT Dendymarker Indah Lestari and CV Angkutan Sahabat dated on 14 October 2022 for providing CPO/PK transporter. <p>Each working agreement between certificate holder and contractor has contains specified clause required by RSPO such as no child labour, zero force labour, follows the OHS regulation.</p> | Complied |
| 2.2.2 | <p>All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party.</p> <p>- Minor compliance -</p> | <p>Each operation unit that engaged with contractor has provided the fulfilment checklist that signed by each contractor. This document contains specified clause required by RSPO such as:</p> <ul style="list-style-type: none"> Must have legal entity and comply with legal requirement. All the contractor workers follow the OHS commitment and identified hazard risk. Zero burning policy. Zero hunting and illegal logging especially in HCV areas. Awareness related to the company's commitment, policy and procedures. Zero underage worker. Zero force labour. | Complied |

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| | | | |
|-------|--|--|----------|
| | | <ul style="list-style-type: none"> • Zero human trafficking. • Pay salary in accordance with local regulation related to the minimum wage. • Working hours. • Registering their worker in health and worker insurance. <p>All contractor has been fulfilling this requirement and signed this document.</p> | |
| 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>Each operation unit that engaged with contractor has provided the fulfilment checklist that signed by each contractor. This document contains specified clause required by RSPO such as:</p> <ul style="list-style-type: none"> • Must have legal entity and comply with legal requirement. • All the contractor workers follow the OHS commitment and identified hazard risk. • Zero burning policy. • Zero hunting and illegal logging especially in HCV areas. • Awareness related to the company's commitment, policy and procedures. • Zero underage worker. • Zero force labour. • Zero human trafficking. • Pay salary in accordance with local regulation related to the minimum wage. • Working hours. • Registering their worker in health and worker insurance. | Complied |

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| | | All contractor has been fulfilling this requirement and signed this document. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 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>Dendymarker Indah Lestari POM received FFB from the certified and noncertified areas. The information of geolocation as follows:</p> <table><tr><th rowspan="2">Supply base</th><th colspan="2">GPS Coordinates</th></tr><tr><th>Latitude</th><th>Longitude</th></tr><tr><td colspan="3">Certified sources</td></tr><tr><td>Sei Mandang Estate</td><td>S 02^o 46' 29"</td><td>E 102^o 52' 30"</td></tr><tr><td>Sei Liam Estate</td><td>S 02^o 46' 54"</td><td>E 102^o 56' 41"</td></tr><tr><td>Sei Rupit Estate</td><td>S 02^o 46' 29"</td><td>E 102^o 52' 30"</td></tr><tr><td colspan="3">Uncertified sources</td></tr><tr><td>Agro Kali Lama North Estate</td><td>03° 19' 46.1892" S</td><td>102° 59' 52.0512" E</td></tr><tr><td>Agro Kati Lama South Estate</td><td>03° 21' 32.0796" S</td><td>103° 01' 27.9084" E</td></tr><tr><td>Koperasi Beringin Jaya</td><td>03° 17' 32.5068" S</td><td>103° 00' 50.0256" E</td></tr><tr><td>Agro Muara Rupit East Estate</td><td>02° 33' 49.1760" S</td><td>102° 55' 01.4016" E</td></tr><tr><td>Agro Muara Rupit West Estate</td><td>02° 36' 04.4208" S</td><td>102° 51' 05.5368" E</td></tr></table> | Supply base | GPS Coordinates | | Latitude | Longitude | Certified sources | | | Sei Mandang Estate | S 02 ^o 46' 29" | E 102 ^o 52' 30" | Sei Liam Estate | S 02 ^o 46' 54" | E 102 ^o 56' 41" | Sei Rupit Estate | S 02 ^o 46' 29" | E 102 ^o 52' 30" | Uncertified sources | | | Agro Kali Lama North Estate | 03° 19' 46.1892" S | 102° 59' 52.0512" E | Agro Kati Lama South Estate | 03° 21' 32.0796" S | 103° 01' 27.9084" E | Koperasi Beringin Jaya | 03° 17' 32.5068" S | 103° 00' 50.0256" E | Agro Muara Rupit East Estate | 02° 33' 49.1760" S | 102° 55' 01.4016" E | Agro Muara Rupit West Estate | 02° 36' 04.4208" S | 102° 51' 05.5368" E | Complied |
| Supply base | GPS Coordinates | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Latitude | Longitude | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Certified sources | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sei Mandang Estate | S 02 ^o 46' 29" | E 102 ^o 52' 30" | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sei Liam Estate | S 02 ^o 46' 54" | E 102 ^o 56' 41" | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sei Rupit Estate | S 02 ^o 46' 29" | E 102 ^o 52' 30" | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Uncertified sources | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agro Kali Lama North Estate | 03° 19' 46.1892" S | 102° 59' 52.0512" E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agro Kati Lama South Estate | 03° 21' 32.0796" S | 103° 01' 27.9084" E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Koperasi Beringin Jaya | 03° 17' 32.5068" S | 103° 00' 50.0256" E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agro Muara Rupit East Estate | 02° 33' 49.1760" S | 102° 55' 01.4016" E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agro Muara Rupit West Estate | 02° 36' 04.4208" S | 102° 51' 05.5368" E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | | <table><tr><td>Koperasi Rawas Jaya</td><td>02° 38' 20.1624" S</td><td>102° 41' 06.6156" E</td></tr><tr><td>Agro Rawas Ulu East Estate</td><td>02° 36' 08.3844" S</td><td>102° 44' 29.5224" E</td></tr><tr><td>Agro Rawas Ulu West Estate</td><td>02° 40' 19.0776" S</td><td>102° 37' 46.7796" E</td></tr><tr><td>Koperasi Tingkip Jaya Raya</td><td>02° 37' 33.4056" S</td><td>102° 51' 19.9224" E</td></tr><tr><td>Koperasi Rempan Jaya</td><td>02° 32' 52.7136" S</td><td>102° 57' 12.1104" E</td></tr></table> | Koperasi Rawas Jaya | 02° 38' 20.1624" S | 102° 41' 06.6156" E | Agro Rawas Ulu East Estate | 02° 36' 08.3844" S | 102° 44' 29.5224" E | Agro Rawas Ulu West Estate | 02° 40' 19.0776" S | 102° 37' 46.7796" E | Koperasi Tingkip Jaya Raya | 02° 37' 33.4056" S | 102° 51' 19.9224" E | Koperasi Rempan Jaya | 02° 32' 52.7136" S | 102° 57' 12.1104" E | |
| Koperasi Rawas Jaya | 02° 38' 20.1624" S | 102° 41' 06.6156" E | | | | | | | | | | | | | | | | |
| Agro Rawas Ulu East Estate | 02° 36' 08.3844" S | 102° 44' 29.5224" E | | | | | | | | | | | | | | | | |
| Agro Rawas Ulu West Estate | 02° 40' 19.0776" S | 102° 37' 46.7796" E | | | | | | | | | | | | | | | | |
| Koperasi Tingkip Jaya Raya | 02° 37' 33.4056" S | 102° 51' 19.9224" E | | | | | | | | | | | | | | | | |
| Koperasi Rempan Jaya | 02° 32' 52.7136" S | 102° 57' 12.1104" E | | | | | | | | | | | | | | | | |
| 2.3.2 | For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1. - Minor compliance - | Until this ASA, Dendymarker Indah Lestari POM only received FFB from SIPEF Group (certified/uncertified sources) as described in previous indicator. There is no FFB from collection centres, agents or other intermediaries. | Complied | | | | | | | | | | | | | | | |
| 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 | (C) A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders. - Critical (Major) compliance - | Certificate holder managed 14,830.04 Ha areas that divided into 3 estates. There is no plan to land expansion in the next 5 years. PT Dendymarker Indah Lestari has had the management plan for period 2020 - 2025: <table><tr><td>Year</td><td>FFB</td><td></td><td></td><td></td><td></td></tr></table> | Year | FFB | | | | | Complied | | | | | | | | | |
| Year | FFB | | | | | | | | | | | | | | | | | |

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| | | | SMGE (MT) | SLME (MT) | SRPT (MT) | Total (MT) | OER (%) | KER (%) | CPO (MT) | PK (MT) | |
|-------|--|--|--------------|--------------|--------------|---------------|------------|------------|-------------|------------|--|
| | | 2024 | 65,816 | 41,848 | 12,390 | 120,054 | 23.30 | 4.20 | 29,973 | 5,042 | |
| | | 2025 | 70,703 | 53,603 | 23,374 | 147,680 | 23.30 | 4.20 | 34,409 | 6,203 | |
| | | 2026 | 84,531 | 65,418 | 40,771 | 190,720 | 23.30 | 4.20 | 44,438 | 8,010 | |
| | | 2027 | 97,211 | 78,670 | 50,634 | 226.515 | 23.30 | 4.20 | 52,778 | 9,514 | |
| | | 2028 | 107,038 | 88,013 | 59,380 | 254.431 | 23.30 | 4.20 | 59,282 | 10,686 | |
| | | 2029 | 114,689 | 95,065 | 66,454 | 276.208 | 23.30 | 4.20 | 64,356 | 11,601 | |
| | | 2030 | 118,592 | 99,850 | 70,827 | 289.269 | 23.30 | 4.20 | 67,400 | 12,149 | |
| | | 2031 | 119,471 | 102,979 | 74,088 | 296.538 | 23.30 | 4.20 | 69,093 | 12,455 | |
| | | 2032 | 118,075 | 103,138 | 75,717 | 296.930 | 23.30 | 4.20 | 69,185 | 12,471 | |
| | | 2033 | 115,162 | 100,760 | 76,789 | 292.711 | 23.30 | 4.20 | 68,202 | 12,294 | |
| | | 2034 | 111,568 | 98,605 | 76,236 | 286.409 | 23.30 | 4.20 | 66,733 | 12,029 | |
| | | During this ASA informed that PT Dendymarker Indah Lestari has engage with 9 smallholders surrounding the areas and formed (fully managed) under Sei Rupit Estate with total area 2,937 Ha. There is no plan to added additional scheme smallholders in the next five years. | | | | | | | | | |
| 3.1.2 | An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance - | Certificate holder has set the plan to re-acquisition the land inside the land title from land occupier (local communities). If the plan running smoothly, the replanting plan will be running as follows: 2024 Sei Mandang Estate (SMGE): 28.05 Ha Sei Liam Estate (SLME): 75 Ha | | | | | | | | | |
| | | Complied | | | | | | | | | |

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| | | 2025 Sei Mandang Estate (SMGE): 73.77 Ha Sei Liam Estate (SLME): 248.89 Ha | |
| 3.1.3 | The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken. - Minor compliance - | The company holds management review meetings routinely every year to discuss operational obstacles, records of non-conformities that emerged in previous audit activities as well as continuous improvement efforts. Management review meeting conducted in each operating unit. For example, the last management review meeting for internal audit sustainability certification was held on 15 March 2024 which was attended by all unit and supporting department leaders (6 participants) in DIL POM and 28 February 2024 for SMGE, SLME and SRTE (attended by 8 participants). The results of the management review meeting become the basis for improving the implementation of operational activities in the future. | Complied |
| Criteria 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations. | | | |
| 3.2.1 | (C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification. - Critical (Major) compliance - | To ensure operational activities run in accordance with the work plans that have been determined, the company has a control mechanism that is carried out periodically in addition to routine tiered supervision by each position holder in each organizational structure at the plantation/factory. For example, there are commissioner visits every semester, internal audits carried out by public accounting audits by public accounting firms appointed by management, the Internal Audit Department (IAD) at least once a year, and Routine Visits and Internal Audits by the Sustainability Department every year and Quality Management System audit by Quality Department. | Complied |

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| | | <p>Internal Audit by Department Report:</p> <ul style="list-style-type: none"> • DIL POM: Report no. 51/IAM-IAD/24 dated 5 January 2024. During this audit, the auditor team raised 15 findings. • Sei Mandang Estate: Report no. 48/IAM-IAD/23 dated 4 January 2024. During this audit, the auditor team raised 6 findings. • Sei Liam Estate: Report no. 49/IAM-IAD/23 dated 4 January 2024. During this audit, the auditor team raised 3 findings. • Sei Rupit Estate: Report no. 12/IAM-IAD/23 dated 14 August 2023. During this audit, the auditor team raised 2 findings. <p>Internal Audit by Sustainability Department:</p> <ul style="list-style-type: none"> • DIL POM: Internal audit report based on visit date 29 January 2024. During this audit, the auditor team raised 14 findings. • Sei Mandang Estate: Internal audit report based on visit date 25 January 2024. During this audit, the auditor team raised 13 findings. • Sei Liam Estate: Internal audit report based on visit date 26 January 2024. During this audit, the auditor team raised 10 findings. • Sei Rupit Estate: Internal audit report based on visit date 30 January 2024. During this audit, the auditor team raised 23 findings. | |
| 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>The company has shown the auditor regarding the RSPO metric template version 2.0 that has been filled in according to the facts and data in the company's record documents, such as the number of workers, the area of production to the record of work accidents. Based on team auditor's review, the information has been matched with others document, such as supply chain record, demographic workers, etc.</p> | Complied |
| Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored. | | | |

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| 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>During this ASA1_4, there is no changes in procedures for Agronomy, Mill and Sustainability.</i></p> <p>Estate:</p> <p>The procedures documented in "Oil Palm Agricultural Manual" (revised April 2019), where it contains all sub section of the process, such as: Nursery, land clearing, planting in peat soil and mineral soil with zero burning, planting legume cover crops, terracing, upkeep (fertilizer and pesticides, included safe working practices), water level management, riparian and watercourse management, harvesting, replanting and FFB transport. Documented SOP are as follows:</p> <ol style="list-style-type: none"> 1. OPM-01-00; dated 02/10/2017; Biology of Oil Palm. 2. OPM-02-00; dated 02/10/2017; General Information: Oil Palm Nursery. 3. OPM-02-01; dated 02/10/2017; Land Preparation of Oil Palm Nursery – Persiapan Lahan Pembibitan Kelapa Sawit 4. OPM-02-02; dated 02/10/2017; Oil Palm Pre Nursery – Pre Nursery Kelapa Sawit. 5. OPM-02-03; dated 02/10/2017; Oil Palm Main Nursery – Main Nursery Kelapa Sawit. 6. OPM-03-01; dated 02/10/2017; Survey and Mapping – Survey dan Pemetaan. 7. OPM-03-02; dated 02/10/2017; Land Clearing – Pembersihan Lahan. 8. OPM-03-03; dated 06/02/2019; Land Preparation – Persiapan Lahan. 9. OPM-03-04; dated 02/10/2017; Legume Cover Crop <i>Mucuna bracheteata</i> – <i>Mucuna bracheteata</i> Kacangan Penutup Tanah. | Complied |
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| | | <p>10. OPM-03-05; dated 02/10/2017; Field Planting – Penanaman ke Lapangan.</p> <p>11. OPM-04-01; dated 02/10/2017; Palm Supplying – Penyisipan Tanaman.</p> <p>12. OPM-04-02; dated 02/10/2017; Thinning Out and Removing Plant – Penjarangan dan pembongkaran Tanaman.</p> <p>13. OPM-05-01; dated 06/02/2019; Ablation and Sanitation – Ablasi dan Sanitasi.</p> <p>14. OPM-05-02; dated 31/05/2022; Harvesting – Panen.</p> <p>15. OPM-05-03; dated 06/02/2019; FFB and LF Delivery – Pengiriman TBS dan Berondolan.</p> <p>16. OPM-05-04; dated 02/10/2017; Frond Pruning – Pemangkasan Pelepah.</p> <p>17. OPM-05-05; dated 16/02/2019; Black Bunch Count – Sensus Buah.</p> <p>18. OPM-05-06; dated 02/10/2017; <i>Elaeodobius camerunicus</i> Management – Pengelolaan <i>Elaeodobius camerunicus</i>.</p> <p>19. OPM-06-01; dated 02/10/2017; Inorganic Fertiliser – Pupuk Inorganik.</p> <p>20. OPM-06-02; dated 02/10/2017; Organic Fertiliser – Pupuk Organik</p> <p>21. OPM-06-03; dated 02/10/2017; LSU: Palm Marking – LSU: Penandaan Tanaman.</p> <p>22. OPM-06-04; dated 02/10/2017; Leaf Sampling Unit (LSU) and Rachis Sampling Unit (RSU) – Pengambilan Sampel.</p> <p>23. OPM-07-01; dated 06/02/2019; Detection and Census – Deteksi dan Sensus.</p> <p>24. OPM-07-02; dated 02/10/2017; Pest Control – Pengendalian Hama.</p> <p>25. OPM-07-03; dated 02/10/2017; Disease Control – Pengendalian Penyakit.</p> | |
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| | | <p>26. OPM-07-04; dated 02/10/2017; Integrated Pest Management – Pengendalian Hama Terpadu.</p> <p>27. OPM-08-01; dated 06/02/2019; Weed Control – Pengendalian Gulma.</p> <p>28. OPM-09-01; dated 19/03/2019; Water management in Coastal Soil – Pengelolaaan Air di Tanah Pesisir.</p> <p>29. OPM-09-02; dated 02/10/2017; Management of Riparian Area – Pengelolaan Riparian Area.</p> <p>30. OPM-09-03; dated 01/04/2019; The Use, Store and Discrad Pesticide – Penggunaan, Penyimpanan dan pemusnahan pestisida.</p> <p>31. OPM-10-01; dated 06/02/2019; Field Quality Control.</p> <p>Palm Oil Mill:</p> <p>Dendymarker Indah Lestari Palm Oil Mill has a set of procedure for processing of oil palm Fresh Frut Bunch into CPO and PK, under “Palm Oil Mill Manual” dated 25 March 2019. The procedures explains all activity from receiving FFB into dispatch of products; Such as:</p> <ol style="list-style-type: none"> 1. POM-01-04; Reception in Umbul Mas Wisesa Palm Oil Mill. 2. POM-02-04; Sterilizer in Umbul Mas Wisesa Palm Oil Mill. 3. POM-03-04; Threshing in Umbul Mas Wisesa Palm Oil Mill. 4. POM-04-04; Pressing in Umbul Mas Wisesa Palm Oil Mill. 5. POM-05-04; Clarification in Umbul Mas Wisesa Palm Oil Mill. 6. POM-06-04; Kernel Plant in Umbul Mas Wisesa Palm Oil Mill. 7. POM-07-04; Steam Plant in Umbul Mas Wisesa Palm Oil Mill. 8. POM-08-04; Power Plant in Umbul Mas Wisesa Palm Oil Mill. 9. POM-09-04; Water Treatment in Umbul Mas Wisesa Palm Oil Mill. 10. POM-10-04; Effluent Plant in Umbul Mas Wisesa Palm Oil Mill. | |
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| | | <p>11. POM-11-04; Storage and Dispatch in Umbul Mas Wisesa Palm Oil Mill.</p> <p>12. POM-12-04; Workshop in Umbul Mas Wisesa Palm Oil Mill.</p> <p>13. POM-13-04; EFB Plant in Umbul Mas Wisesa Palm Oil Mill.</p> <p>14. POM-14-04; Biogas Plant in Umbul Mas Wisesa Palm Oil Mill.</p> <p>The procedures are supported by specific Work Instructions, e.g. as follows:</p> <ol style="list-style-type: none"> 1. POM-01-04-W01; Penimbangan Truk FFB dan Berondolan – Weighing FFB truck and loose fruit. 2. POM-02-04-W01; Loading ramp, Pengisian FFB ke dalam Rebusan Vertical – Loading ramp, FFB loading into vertical sterilizer; 3. POM-02-04-W02; Pengoperasian Vertical Sterilizer – Operating Vertical Sterilizer; a number of key parameter: sterilizer operating for 100 minutes, ensure manometer showing “0” prior to opening the sterilizer. 4. POM-03-04-W01; Pengoperasian Threshing Machine – Operating Threshing Machine. 5. POM-04-04-W01; Pengoperasian Digester – Operating Digester. 6. POM-04-04-W02; Pengoperasian Screw Press – Operating screw press. 7. POM-04-04-W03; Sand Trap and Vibrating Screen. 8. POM-04-04-W04; Pengoperasian Crude Oil Tank – Operating Crude Oil Tank. 9. POM-05-04-W01; Pengoperasian Continuous Settling Tank – Operating Continuous Settling Tank. 10. POM-05-04-W02; Pengoperasian Clean Oil Tank – Operating Clean Oil Tank. | |
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| | | <ul style="list-style-type: none"> 11. POM-05-04-W03; Pengoperasian Sludge Tank – Operating Sludge Tank. 12. POM-05-04-W04; Pengoperasian Oil Purifier – Operating Oil Purifier. 13. POM-05-04-W05; Pengoperasian Vacuum Drier – Operating Vacuum Drier. 14. POM-05-04-W06; Pengoperasian Sludge Centrifuge – Operating Sludge Centrifuge. 15. POM-06-04-W01; Operating Depericarper. 16. POM-06-04-W02; Pengoperasian Ripple Mill – Operating Ripple Mill. 17. POM-06-04-W03; Operating Claybath Separator. 18. POM-06-04-W04; Pengoperasian Sawipack Stage 1 & Stage 2 – Operating Sawipack to separate kernel and shell from cracked mixture from ripple mill, through dry separation. 19. POM-06-04-W05; Pengoperasian Kernel Silo Drier – Operating Kernel Silo Drier to reduce moisture < 7%. 20. POM-06-04-W06; Pengoperasian Hydrocyclone – Operating Hydrocyclone to separate kernel and shell from sawipack through wet method; 21. POM-07-04-W01; Operating Cation Exchanger. 22. POM-07-04-W02; Operating Degasifier. 23. POM-07-04-W03; Operating Anion Exchanger. 24. POM-07-04-W06; Operating Thermal Deaerator. 25. POM-07-04-W07; Boiler (Mech 35 MT/hr). 26. POM-07-04-W08; Penanganan Gangguan Sumber Tidak Bergerak Steam Boiler – Handling disturbance from static Steam Boiler. 27. POM-08-04-W01; Operating Genset. 28. POM-09-04-W01; Operating Water Intake. | |
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| | | <p>29. POM-11-04-W01; Pengoperasian CPO Storage Tank – Operating CPO Storage Tank.</p> <p>30. POM-11-04-W02; Pengoperasian Kernel Bin Storage – Operating Kernel Bin Storage.</p> <p>31. Analisa FFA CPO No.UMWPOM-WI/LAB/001 – Analysing CPO’s FFA;</p> <p>32. Analisa FFA Kadar air untuk CPO dispatch No.UMWPOM-WI/LAB/002A – Analysing CPO’s moisture for CPO dispatch;</p> <p>33. Analisa kadar kotoran dan kadar air untuk kernel dipatch No.UMWPOM-WI/LAB/005A – Analyzing dirt and moisture in kernel for dispatch;</p> <p>34. Pengiriman CPO No.UMWPOM-WI/LAB/043 – Delivery of CPO;</p> <p>35. Pengiriman Kernel No.UMWPOM-WI/LAB/044 – Delivery of Kernel;</p> <p>36. AMT-03-01 dated 5 Oct 2021 - Storage and Despatch</p> <p>37. LAB-06-02 dated 5 Oct 2021 - Water Quality Analysis</p> <p>38. LAB-06-01 dated 5 Oct 2021 - Oil Quality Analysis</p> <p>39. LAB-01-15 dated 5 Oct 2021 - Sounding of CPO and Measuring of Kernel.</p> <p>40. LAB-01-08 dated 20 Dec 2021 - Water Quality Analysis</p> <p>41. LAB-07-02 dated 20 Dec 2021 - Sollution Preparation and Standardization in POM and AMTT</p> <p>42. LAB-01-17 dated 20 Dec 2021 - Dispatch of CPO and Kernel.</p> <p>A set of work instruction for mill’s workshop; including use of welding equipments, cutting metal, operating lathe machine, operating drilling machine, operating portable grinding machine, operating and maintenance of smoke density meter.</p> | |
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| | | A set of work instruction for biogas plant; comprise of: filling in POME into screen chamber and oil grease skimmer, operating of equalization tank, operating of plate heat exchanger and cooling tower, operating of primary clarifier and sludge pit, operating buffer tank, operating anaerobic reactor, operating degassifier, operating Lamella clarifier, operating sludge sump, operating sludge decanter and operating retention pond. | |
| 3.3.2 | A mechanism to check consistent implementation of procedures is in place. - Minor compliance - | <p>To ensure operational activities run in accordance with the work plans that have been determined, the company has a control mechanism that is carried out periodically in addition to routine tiered supervision by each position holder in each organizational structure at the plantation/factory. For example, there are commissioner visits every semester, internal audits carried out by public accounting audits by public accounting firms appointed by management, the Internal Audit Department (IAD) at least once a year, and Routine Visits and Internal Audits by the Sustainability Department every year and Quality Management System audit by Quality Department.</p> <p>Internal Audit by Department Report:</p> <ul style="list-style-type: none"> • DIL POM: Report no. 51/IAM-IAD/24 dated 5 January 2024. During this audit, the auditor team raised 15 findings. • Sei Mandang Estate: Report no. 48/IAM-IAD/23 dated 4 January 2024. During this audit, the auditor team raised 6 findings. • Sei Liam Estate: Report no. 49/IAM-IAD/23 dated 4 January 2024. During this audit, the auditor team raised 3 findings. • Sei Rupit Estate: Report no. 12/IAM-IAD/23 dated 14 August 2023. During this audit, the auditor team raised 2 findings. <p>Internal Audit by Sustainability Department:</p> | Complied |

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| | | <ul style="list-style-type: none"> DIL POM: Internal audit report based on visit date 29 January 2024. During this audit, the auditor team raised 14 findings. Sei Mandang Estate: Internal audit report based on visit date 25 January 2024. During this audit, the auditor team raised 13 findings. Sei Liam Estate: Internal audit report based on visit date 26 January 2024. During this audit, the auditor team raised 10 findings. Sei Rupit Estate: Internal audit report based on visit date 30 January 2024. During this audit, the auditor team raised 23 findings. | |
| 3.3.3 | Records of monitoring and any actions taken are maintained and available. - Minor compliance - | <p>The company holds management review meetings routinely every year to discuss operational obstacles, records of non-conformities that emerged in previous audit activities as well as continuous improvement efforts. Management review meeting conducted in each operating unit. For example, the last management review meeting for internal audit sustainability certification was held on 15 March 2024 which was attended by all unit and supporting department leaders (6 participants) in DIL POM and 28 February 2024 for SMGE, SLME and SRTE (attended by 8 participants).</p> <p>The results of the management review meeting become the basis for improving the implementation of operational activities in the future.</p> | 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 | <p>(C) SEIA in new planting or operation including mills, is conducted independently and participatively by involving the affected stakeholders, inclusive of impact assessment from the smallholder/outgrower scheme (if any). The assessment is to be documented.</p> <p>- Critical (Major) compliance -</p> | <p>Regarding to SEIA, the company has several documents which developed with participatory of relevant stakeholders. Here's the document for environment and social impact assessment:</p> <p>Environment Aspect</p> <ul style="list-style-type: none"> ANDAL, RKL and RPL Document which have been approved in accordance with Letter No.660/95/IV/2004 dated 9 November 2004 | Complied |

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| | | <p>cover an area of 17,793.50 Ha and a palm oil mill capacity of 60 tons of FFB/hour, located in Rupit District and Karang District Dapo, Musirawas Regency, South Sumatra Province.</p> <ul style="list-style-type: none"> • Revision Environment Permit no. 09/KPTS/DPM-PTSP/2017 dated 19 October 2017 concerning Environmental Permit for Planned Palm Oil Plantation Activities with an area of + 17,000 Ha and a Palm Oil Processing Factory with a Capacity of 60 tons of FFB/Hour by PT Dendy Marker Indah Lestari. • Latest Environmental Document Permit No. 05/KPTS/DPM-PTSP/VII/2020 concerning Changes to Environmental Permits for Palm Oil Plantation Activity Plans with an area of 17,000 Ha to + 11,893.04 Ha and a Palm Oil Processing Factory with a Capacity of 60 tons of FFB/Hour in Rupit District and Karang Dapo District, Musi Regency North Rawas by PT Dendymaker Indah Lestari which was established on July 28, 2020. <p>Social Aspect</p> <p>PT Dendymarker Indah Lestari has Social Impact Assessment document on "Social Impact Assessment" by PT Dendymarker Indah Lestari collaboration with PT Sonokeling Akreditasi Nusantara in November 2013. This assessment aims to identify socio-cultural, institutional, historical, and political relationships which impact for company operational activities. The field assessment stage was carried out to search for primary data from interviews, questionnaires, focus group discussions and observations. Besides the primary data, further secondary data searches were also carried out for enrichment of older data. In preparing this document, the company involved representatives of surrounding communities and internal stakeholders (workers) to gather social information, for examples: Kertasari Village, Pantai Village, Beringin Jaya Village, Maur Baru Village and Batu Gajah Village.</p> | |
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| | | <p>Based on assessment document review and field observation, all company operational activities has been include in the SEIA document.</p> <p>Until this assessment, there is no new planting activity/land expansion or new operational activity in estate/mill.</p> | |
| 3.4.2 | <p>For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.</p> <p>- Minor compliance -</p> | <p>As described in indicators 3.4.1, the company already had SEIA documents. The SEIA document also informed management and monitoring plan for environmental and social aspect. Here's the following detail:</p> <p><u>Environment Aspect</u></p> <p>The environmental management and monitoring plan is in accordance with the environmental documents held, such as:</p> <ul style="list-style-type: none"> • Water Quality • Aquatic Biota • Fireland potency • Flora and fauna Monitoring • Peat subsidence • Community perspective <p><u>Social Aspect</u></p> <p>The document contains a social monitoring and management plans, for example:</p> <ul style="list-style-type: none"> • Infrastructure development • Scheme smallholders • Job opportunities • Increasing Income | Complied |

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| | | <ul style="list-style-type: none"> • Worker Facilities • Health Environment • Industrial relationship. <p>The program plan has been developed with relevant stakeholder (surrounding communities and internal workers) as describe on environmental document and SIA assessment (indicator 3.4.1).</p> | |
| 3.4.3 | <p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.</p> <p>- Critical (Major) compliance -</p> | <p>The company has implemented environmental and social management and monitoring plans, namely:</p> <p><u>Environmental Aspect</u></p> <p>The implementation of environmental aspect has been described in the “<i>Laporan Hasil Pelaksanaan RKL dan RPL Period July – December 2023</i>”. The document has been sent to relevant agency of Sumatera Selatan Province on 22 March 2024. All implementation and monitoring are in accordance with Environmental Permit and latest government regulation, such as Environmental Minister Regulation No. 5/2014 regarding Wastewater Quality Standards. This document in line with stakeholder consultation results with Environmental Agency of Musi Rawas Regency, that no issues related to pollution in company operational area.</p> <p><u>Social Aspect</u></p> <p>The company has implemented the SIA management and monitoring plan for the 2023 period. The plans that have been implemented have been in accordance with the SIA management and monitoring plan. Some examples of the implementation of the SIA management and monitoring plan are as follows:</p> | Complied |

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| | | <ul style="list-style-type: none"> - Give scholarship to surrounding communities. - Doing medical checkup every once a year for all workers. - Local communities prioritize for job vacancy. - Scheme smallholder realization - Agreement with local contractors. <p>The company has also reviewed the SIA management and monitoring plan which was carried out together with the surrounding community and workers as evidenced by doing discussion and interview related to social aspect in December 2023. For examples, record of form interview on 27 October 2023 for internal stakeholder (worker).</p> | |
| 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 document/policy related to worker right and obligation on "Perjanjian Kerja Bersama" between PT Dendymarker Indah Lestari and Worker Union of PT Dendymarker Indah Lestari (SPM-DIL). The collective labor agreement (CLA) has been registered to Labor Agency of Musi Rawas Utara Regency on 24 July 2023 (No.560/01/DISNAKERTRANS?PKB/VII/2023). The CLA has been signed by all parties on 14 July 2023. The CLA informed all worker welfare right obligation such as:</p> <ul style="list-style-type: none"> • Clause II Organizational Recognition • Clause III regulation about working hours • Clause IV Wage Sector • Clause V Functional Allowance • Clause VI Provision regarding day-off/Holiday • Clause VII Allowance on Sick Day • Clause VIII Absence | Complied |

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| | | <ul style="list-style-type: none"> • Clause IX Travel Work • Clause X Overtime • Clause XI Premium Regulation • Clause XII Religious Holiday Allowance & Bonus • Clause XIII Social Security • Clause XIV Work Tools and Safety • Clause XV Sanction and Violation • Clause XVI Recruitment, Mutation, Promotion and Termination • Clause XVII Special Provision for motor vehicle workers • Clause XVIII Company and Worker Obligation • Clause XIX How to Settle Labor Disputes • Clause XX Severance Payment • Clause XXIV Validity and Experiment of Collective Labor Agreement <p>The CLA has informed all right and obligation for all workers from recruitment, allowance, and termination. The workers said that they had the copy of document in Bahasa Indonesia (local language).</p> | |
| 3.5.2 | Employment procedures are implemented and records are maintained. - Minor compliance - | <p>The company shown implementation record of worker welfare procedures/policy, such as:</p> <ul style="list-style-type: none"> • Compensations record on behalf of Depi Jupsi (Contract Worker of PT DIL Mill) on 19 February 2024. • Eid Fitri Allowance for Mill Workers on 25 March 2024. • Contract Worker Obligation report for Period April 2024 to Labor Agency of Musi Rawas Regency on 16 May 2024 (No. 042/PT.DIL-Disnakertras/V/2024). | Complied |

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| | | <ul style="list-style-type: none"> • WLTK (Labor Report) to Labor Agency via Online System (No. 31658.20230820.0001) on 20 August 2023. • Wage slip Period February 2024 with Worker ID 1471 (Sei Mandang Estate): Fixed Salary IDR 3,400,000; Premium IDR 45,234; Rice Allowance IDR 165,000; Penalty IDR 285,000. • Wage slip Period February 2024 with Worker ID 0080 (Mill): Fixed Salary IDR 3,564,933; Overtime IDR 30,911. • Wage slip Period February 2024 with Worker ID 1075 (Sei Mandang Estate): Fixed Salary IDR 3,564,933; Penalty IDR 142,597. • Wage slip Period February 2024 with Worker ID 1387 (Sei Mandang Estate): Fixed Salary IDR 3,564,933. • Contract Worker Compensation record on behalf of Edi Haryanto Yusup (0657) on 11 December 2023. • Annual Leave Application of Rara Flower (Mill Workers) on 19 March 2024. Where permission to leave for 2 days starting 8 April 2024. • Annual Leave Application on behalf of Mister Jajan (Sei Mandang Estate) on 19 April 2024. • Maternity Leave Application on behalf of Eka Susanti on 18 September 2023. | |
| Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented. | | | |
| 3.6.1 | <p>(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p> | <p>PT Dendymarker Indah Lestari has demonstrated the document of OHS program as per "Program P2K3LHS Tahun 2024", prepared for each unit in January 2024. The program consisted of:</p> <ul style="list-style-type: none"> • Monthly meeting for OHS committee (P2K3LH – Panitia Pembina Keselamatan dan Kesehatan Kerja) • Report of OHS performance (three months base) • Emergency response and preparedness – planned in May 2024 | Complied |

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| | | <ul style="list-style-type: none"> • Socialization of HIRADC – planned in Feb – April 2024 • Socialization of company policies – planned in Feb – April 2024 • Medical check-up - planned in June 2024 • Inspection on OHS compliance for contractor – monthly bases. <p>During ASA 1.4 – the certificate holder has shown the last review of hazard identification, risk assessment and determining control as per form of “Identifikasi Bahaya, Penilaian dan Pengendalian Risiko”, last review on 26th January 2024.</p> <p>All the operation activities both in Estate and Mill has been identified at the document, such as:</p> <ul style="list-style-type: none"> • Estate: land clearing/replanting, planting, fertilizer – manuring, spraying, harvesting & pruning, transport of FFB, loading of FFP, pest and disease monitoring, BOB (Barn Owl Box) monitoring, HCV monitoring, Tower of Fire, workshop activities, welding, fertilizer warehouse, chemical warehouse, packing fertilizer • Mill: loading ramp, sterilizer station, pressing station, clarification, engine room, boiler station, hazardous waste storage, sorting FFB, and processing it into CPO and Kernel, mill effluent. | |
| 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 Dendymarker Indah Lestari has demonstrated the document of the effectiveness of the H&S plan to address health and safety risks to people.</p> <p>PT Dendymarker Indah Lestari has also an OHS Committee in each unit which is responsible for the implementation of OHS aspects. One of the activities of the OHS Committee is to conduct monthly evaluations regarding the implementation of the OHS program.</p> | Complied |

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| | | <p>Record on implementation of OHS program, such:</p> <ul style="list-style-type: none"> • OHS Committee as per document "Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Provinsi Sumatra Selatan, Nomor: 020/KPTS-P2K3/NAKERTRANS/2024 tentang Pengesahan Pengurs Panitia Pembina Keselamatan dan Kesehatan Kerja dan Lingkungan Hidup", dated 14th March 2024. Secretary is Mrs Suprihatin. • OHS expert namely Mrs Suprihatin, license number: Reg 53558/PK3/AJ/12/2021/P1, issued by Kementerian Ketenagakerjaan RI, dated 29 October 2021 – valid until 2024. • Minute of meeting of OHS committee as recorded at "Notulen Pertemuan P2K3", dated 2nd April 2024. The meeting has attended by 40 participants, location Division VI Sei Mandang Estate. The agenda were covered: socialization of company policies, PPE stock monitoring, providing of extra-fooding, report accidents, training program. • Report of OHS performance as per "Laporan Triwulan ke-1 P2K3LHS Tahun 2024", prepared on 9th April 2024. The report has been submitted to Manpower Agency in Musi Rawas Utara Regency, received by Mr Andri – completed with stamp. • Specific medical check for workers in high-risk area that was carried out by Klinik Spesialis Anugerah Ibu – Medan. <ul style="list-style-type: none"> - In Sei Liam Estate was conducted on 25th July 2023, that was attended by 57 workers of spraying, manuring and workers that was contacted with chemicals. - In Dendymarker Mill • Report of OHS inspection period May 2023, location in Sei Liam Estate -> reported OK. All the concern has been followed up. | |
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| | | <ul style="list-style-type: none"> • Payment record of health insurance as per "BPJS Kesehatan" period May 2024, amount IDR *69,514,884 dated 3rd May 2024. Status PAID. • Payment record of social insurance as per "BPJS Ketenagakerjaan", Formulir 2 PU – NPP: 18043194, period May 2024, amount IDR *41,577, 729. Status: PAID. • Lost time by accident has reported in "Laporan Kehilangan Waktu Kerja Akibat Kecelakaan Kerja", period January – December 2023 up to April 2024, there was reported 13 cases. Lost time by accident is 57 working days. | |
| Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained. | | | |
| 3.7.1 | <p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender- specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training.</p> <p>- Critical (Major) compliance -</p> | <p>PT Dendymarker Indah Lestari has prepared the document of training program as per "Program Pelatihan Tahun 2024", prepared on 3rd January 2024. The annual training program consisted of:</p> <ul style="list-style-type: none"> • Training related to management of harvesting, transport of FFB and OHS – planned in January and August 2024 • Training on leaf sampling unit (LSU) – planned in January 2024 • Training on awareness of RSPO including SCC requirement – planned in February 2024 • Training on emergency response and preparedness – planned in February and September 2024 • Training on handling of hazardous waste – planned in February 2024 • Socialization of company policies – planned in every month. <p>During ASA 1.4 – year 2024, the auditor team has interview sample workers in Sei Mandang, Sei Liam, and Sei Rupit Estate, they have demonstrated that workers attended training by company.</p> | Complied |

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| 3.7.2 | <p>Records of training are maintained, where appropriate on an individual basis.</p> <p>- Minor compliance -</p> | <p>PT Dendymarker Indah Lestari has demonstrated the record on implementation of training program. The records consisted of attendance list, training material, photograph.</p> <p>Sample seen:</p> <ul style="list-style-type: none"> Record of harvesting training as per "Pelatihan pemahaman dan penerapan P&C RSPO & SCC tahun 2018", was carried out on 22 March 2024, location in Meeting Room, was attended by 47 workers. Record of emergency response training as per "Pelaksanaan pelaksana upacara bulan K3", dated 7th February 2024, was attended by 81 workers. Record on LSU training, dated 15th January 2024, was attended 41 workers, location in Division 4 Sei Mandang Estate Record of training on handling hazardous waste, dated 13th March 2024, that was attended by 39 workers. | Complied |
| 3.7.3 | <p>Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.</p> <p>- Minor compliance -</p> | <p>PT Dendymarker Indah Lestari has prepared the document of training program as per "Program Pelatihan Tahun 2024", prepared on 3rd January 2024. Training on awareness of RSPO including SCC requirement – planned in February 2024.</p> <p>Data verified: Record of training as per "Pelatihan pemahaman dan penerapan P&C RSPO & SCC tahun 2018", was carried out on 22 March 2024, location in Meeting Room, was attended by 47 workers.</p> <p>In Dendymarker Mill was carried out the refreshment training of SCC, dated 8th March 2024, location room meeting in POM, that was attended by 23 workers consisted of weigh bright operator, dispatch operator.</p> | Complied |

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| | | The company has appointed the Mill Manager to responsible in SCC process, as mentioned at the procedure is SOP Supply Chain and Traceability of Palm Products (MKT-03-06; Rev.0; dated 4 March 2019), at section 5. | |
| Criteria 3.8: Supply chain requirements for mills. Procedure note: all requirements are classified as Critical Indicators . However it will not contribute to suspension if there is more than 5 non-compliance within a principle) | | | |
| 3.8.1 | Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable. | Dendymarker POM has applied by Dendymarker POM is Mass Balance because the FFB that is processed comes from certified and uncertified FFB sources. The indicator is not applicable. | Not Applicable |
| 3.8.2 | Mass Balance Module 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. | Up to ASA 1.4-year 2024, there is no change in RSPO supply chain module implemented by Dendymarker POM. The RSPO Supply Chain module implemented is Mass Balance Module With the implementation of Mas Balance Module, Dendymarker POM received and process FFB from certified sources and uncertified FFB sources. <ul style="list-style-type: none"> • Certified sourcing of FFB - which is company-owned such as: Sei Mandang, Seri Liam, and Sei Rupit Estate. Estimated 25% of FFB process. | Complied |

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| | | <ul style="list-style-type: none"> Un-certified sources form PT Agro Kati Lama, PT Agro Muara Rupit and PT Agro Rawa Ulu. <p>Dendymarkers POM has implemented the procedure of supply chain and traceability. The procedure is SOP Supply Chain and Traceability of Palm Products (MKT-03-06; Rev.0; dated 4 March 2019). Procedure completed with the flow diagram of FFB receiving, processing in POM, CPO shipping to buyer.</p> <p>Person responsible for implementation of RSPO Supply Chain standard at the POM is the Mill Manager,</p> | |
| 3.8.3 | <p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p> | <p>The estimate annual tonnage for certified FFB, CPO and PK are available in the Estate and Mill annual production budget for 12 months since last surveillance assessment. The FFB tonnage received from all certified supply bases and uncertified sources.</p> <p>Dendymarker POM received certified raw material (Fresh Fruit Bunch) from sources:</p> <ul style="list-style-type: none"> Certified sourcing of FFB - which is company-owned such as: Sei Mandang, Seri Liam, and Sei Rupit Estate. Estimated 25% of FFB process. Un-certified sources form PT Agro Kati Lama, PT Agro Muara Rupit and PT Agro Rawa Ulu. <p>The certification of all Estates PT Dendymarker Indah Lestari – Danymarker POM with first certification starts on 27th July 2015 – issued by Mutuagung (under certified number MUTU-RSPO/065), last pf issued on 22nd May 2023, since 4th April 2024 has transferred to BSI under certificate number RSPO 807749.</p> | Complied |

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| | | Dendymarker Palm Oil Mill has been registered in RSPO IT Platform (PalmTrace) with registered ID number RSPO_PO1000004127. | | | | | | | | | |
| 3.8.4 | The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform. | <div>Dendymarker Indah Lestari POM has met the requirement regarding to the reporting of its supply chain, as it has been registered as RSPO member and on RSPO IT Platform:</div> <table><tr><td>License ID</td><td>CB160355</td></tr><tr><td>Member Name</td><td>PT Dendymarker Indahlestari</td></tr><tr><td>Member ID</td><td>RSPO_PO1000004127</td></tr><tr><td>End date</td><td>26-07-2024</td></tr></table> <div>All transaction has been announced to RSPO IT Platform and confirmed shipped.</div> <div>The mill has registered its sales of certified product in PalmTrace, sample seen:</div> <ul style="list-style-type: none">CSPK MB: Shipping Announcement, with transaction ID TR-dbee6080-6005f, volume 2,93MT CSPK MB; from PT Danymarker Indah Lestari – Dendymarker POM (RSPO_PO1000004127) as Seller to buyer PT Sumber Indah Perkasa (RSPO_PO1000006557); Seller Contract No. 2024/LTC-PK/DMIL-SIP/04; Status: Confirmed on 22/03/2024.CSPO MB: Shipping Announcement, with transaction ID TR—9871f704-95b1 volume,1,25 MT CSPO MB; from PT Danymarker Indah Lestari – Dendymarker POM (RSPO_PO1000004127) as Seller to buyer PT Sinar Alam Permai (RSPO_PO1000003533); Seller Contract No. 2023/LTC-CPO/DMIL-SAP/2023; Status: Confirmed on 22/02/2024. | License ID | CB160355 | Member Name | PT Dendymarker Indahlestari | Member ID | RSPO_PO1000004127 | End date | 26-07-2024 | Complied |
| License ID | CB160355 | | | | | | | | | | |
| Member Name | PT Dendymarker Indahlestari | | | | | | | | | | |
| Member ID | RSPO_PO1000004127 | | | | | | | | | | |
| End date | 26-07-2024 | | | | | | | | | | |

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| 3.8.5 | <p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). 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. 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>PT Dendymarker Indah Lestari – Dendymarker s POM has a written procedures and/or work instructions for ensuring the implementation of the RSPO Supply Chain Standard. The procedure is SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. Procedure completed with the flow diagram of FFB receiving, processing in POM, Receiving, and shipping of CPO. The person responsible for the implementation of the RSPO Supply Chain standard at the POM is the Mill Manager. The procedure is complete and up to date covering the implementation of all elements in the supply chain requirements, such as:</p> <ul style="list-style-type: none"> • Sales process, covering from contract approval to delivery of oil palm product (CPO and PK) including information on supply chain mechanism. • Process at the estates covers harvesting, FFB, and loose fruit delivery including harvesting record and delivery to the Palm Oil Mill. • Process at Palm Oil Mill covers FFB and loose fruit receiving, identification, production process, delivery of the product, and recording. • Evaluation by CB. • Transportation records; f. Internal control. • Contractor control | Complied |
| 3.8.6 | <p>Internal Audit</p> <ul style="list-style-type: none"> i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill; <ul style="list-style-type: none"> a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. | <p>PT Dendymarker Indah Lestari – Dendymarker POM has defined procedure to conduct an annual internal audit is described in SOP No. SOP No. ENC-01-02/04-03-2019/Rev.2, which describes the internal audit conducted annually. Internal audit of SCCS conforms to the requirements in the RSPO SCCS and the RSPO market communications and claims documents and effectively implements and maintains the standard requirements.</p> | Complied |

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| | <p>b) Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p> | <p>The latest internal audit was carried out on 29th January 2024, against RSPO P&C 2018 Indonesia National Interpretation 2020. The internal auditor assessed Criteria 3.8 related to RSPO SCCS and found 1 nonconformity related to training program indicator 3.7.2. Corrective action related to internal audit findings has been determined.</p> <p>The result of internal audit has discussing during management review, 15th March 2024. The review has attended by Mill Manager, Manager of SnD, Mill Assistant, and Office Audit.</p> | | | | | | | | | | | | | |
|---------|---|--|---------|----------------------------------|---|-----|-----------|-----------|------|-----------|-----------|------|----------|----------|-----|
| 3.8.7 | <p>Purchasing and Goods In</p> <p>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p> | <p>PT Dendymarker shows estimated and actual production, among others, as follows:</p> <table><tr><th>Product</th><th>Estimate Production 12 months</th><th>Actual Production (MT) since May 2023 – April 2024</th></tr><tr><td>FFB</td><td>69,780.60</td><td>77,819.64</td></tr><tr><td>CSPO</td><td>14,536.96</td><td>17,680.01</td></tr><tr><td>CSPK</td><td>3,352.17</td><td>3,619.38</td></tr></table> <p>Based on the table known there is an over production of certified product compared to the quota. PT Dandy Marker has requested to projected overproduction of certified tonnage.</p> <p>There was volume extension dated 31st August 2023, detail information:</p> <ul style="list-style-type: none">Volume of FFB requested is 30,976.24 MT, total estimated in PalmTrace is 69,780.60 MTValue of CPO requested is 6,536.96 MT, total estimated in PalmTrace is 14,536.96 MT | Product | Estimate Production 12 months | Actual Production (MT) since May 2023 – April 2024 | FFB | 69,780.60 | 77,819.64 | CSPO | 14,536.96 | 17,680.01 | CSPK | 3,352.17 | 3,619.38 | OFI |
| Product | Estimate Production 12 months | Actual Production (MT) since May 2023 – April 2024 | | | | | | | | | | | | | |
| FFB | 69,780.60 | 77,819.64 | | | | | | | | | | | | | |
| CSPO | 14,536.96 | 17,680.01 | | | | | | | | | | | | | |
| CSPK | 3,352.17 | 3,619.38 | | | | | | | | | | | | | |

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| | | <ul style="list-style-type: none">Volume of PK requested is 1,800 MT, total estimated in PalmTrace is 3,352.17 MT <p>On 30th May 2024, CH has requested for volume extension:</p> <ul style="list-style-type: none">FFB: 8,039.04 MTCPO: 3,143.05 MTPK: 267.21 MT <p>The mill has verified and documented the volumes of certified and non-certified FFBs received. Certified and non-certified FFB received period of 12 months before audit which is May 2023 – April 2024:</p> <table><tr><th rowspan="2">No.</th><th rowspan="2">Month - Year</th><th colspan="2">FFB sources (MT)</th><th rowspan="2">Total FFB received / process</th></tr><tr><th>certified</th><th>uncertified</th></tr><tr><td>1</td><td>May 2023</td><td>5,173.79</td><td>15,911.30</td><td>21,085.09</td></tr><tr><td>2</td><td>Juni 2023</td><td>6,161.80</td><td>17,938.81</td><td>24,100.61</td></tr><tr><td>3</td><td>July 2023</td><td>6,576.11</td><td>20,629.61</td><td>27,205.72</td></tr><tr><td>4</td><td>August 2023</td><td>6,516.69</td><td>20,713.20</td><td>27,229.89</td></tr><tr><td>5</td><td>September 2023</td><td>6,140.48</td><td>16,537.53</td><td>22,678.01</td></tr><tr><td>6</td><td>October 023</td><td>6,211.24</td><td>15,166.65</td><td>21,377.89</td></tr><tr><td>7</td><td>November 2023</td><td>6,992.04</td><td>15,834.74</td><td>22,826.78</td></tr><tr><td>8</td><td>December 2023</td><td>6,512.17</td><td>16,315.97</td><td>22,828.14</td></tr><tr><td>9</td><td>January 2024</td><td>7,202.30</td><td>13,067.69</td><td>20,269.99</td></tr></table> | No. | Month - Year | FFB sources (MT) | | Total FFB received / process | certified | uncertified | 1 | May 2023 | 5,173.79 | 15,911.30 | 21,085.09 | 2 | Juni 2023 | 6,161.80 | 17,938.81 | 24,100.61 | 3 | July 2023 | 6,576.11 | 20,629.61 | 27,205.72 | 4 | August 2023 | 6,516.69 | 20,713.20 | 27,229.89 | 5 | September 2023 | 6,140.48 | 16,537.53 | 22,678.01 | 6 | October 023 | 6,211.24 | 15,166.65 | 21,377.89 | 7 | November 2023 | 6,992.04 | 15,834.74 | 22,826.78 | 8 | December 2023 | 6,512.17 | 16,315.97 | 22,828.14 | 9 | January 2024 | 7,202.30 | 13,067.69 | 20,269.99 | |
|-----|----------------|--|-------------|--------------|------------------------------|--|------------------------------|-----------|-------------|---|----------|----------|-----------|-----------|---|-----------|----------|-----------|-----------|---|-----------|----------|-----------|-----------|---|-------------|----------|-----------|-----------|---|----------------|----------|-----------|-----------|---|-------------|----------|-----------|-----------|---|---------------|----------|-----------|-----------|---|---------------|----------|-----------|-----------|---|--------------|----------|-----------|-----------|--|
| No. | Month - Year | FFB sources (MT) | | | Total FFB received / process | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | certified | uncertified | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | May 2023 | 5,173.79 | 15,911.30 | 21,085.09 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Juni 2023 | 6,161.80 | 17,938.81 | 24,100.61 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | July 2023 | 6,576.11 | 20,629.61 | 27,205.72 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | August 2023 | 6,516.69 | 20,713.20 | 27,229.89 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | September 2023 | 6,140.48 | 16,537.53 | 22,678.01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | October 023 | 6,211.24 | 15,166.65 | 21,377.89 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | November 2023 | 6,992.04 | 15,834.74 | 22,826.78 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | December 2023 | 6,512.17 | 16,315.97 | 22,828.14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | January 2024 | 7,202.30 | 13,067.69 | 20,269.99 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|--|--|---|---------------|-----------|------------|------------|
| | | 10 | February 2024 | 6,496.53 | 9,790.45 | 16,286.98 |
| | | 11 | March 2024 | 7,485.28 | 13,040.54 | 20,525.82 |
| | | 12 | April 2024 | 6,351.21 | 10,465.56 | 16,816.77 |
| | | Total | | 77,819.64 | 185,412.05 | 263,231.69 |
| | | Sample of Incoming FFB records available: <u>Certified sources:</u> 1. Delivery of FFB from Field "SPB" No. 040240 dated 25 th April 2024 from Sei Mandang Estate, Block H.10; planting year 2020; total 880 bunches. Stamp Sustainable Product-MB. Receiving slip/weighbridge ticket No. FFB24014554W, FFB from Sei Mandang Estate dated 25 April 2024, Block H.10; planting year 2020; total 880 bunches. Stamp Sustainable Product-MB, net weight 3,1080 kg. 2. Delivery of FFB from Field "SPB" No. 0370170 dated 25 th April 2024 from Sei Rupit Estate, Block C08; planting year 2020; total 1,135 bunches. Stamp Sustainable Product-MB. Receiving slip/weighbridge ticket No. FFB24014603W, FFB from Sei Rupit Estate dated 25 th April 2024 from Sei Rupit Estate, Block C08; planting year 2020; total 1,135 bunches. Stamp Sustainable Product-MB, net weight 4,860 kg. 3. Delivery of FFB from Field "SPB" No. 014708 dated 25 th April 2024 from Sei Liam Estate, Block N14; planting year 2019; total 557 bunches. Stamp Sustainable Product-MB. Receiving slip/weighbridge ticket No. FFB24014553W, FFB from Sei Liam Estate dated 25 th April 2024 from Sei Liam Estate, Block N14; planting year 2019; total 557 bunches. Stamp Sustainable Product-MB, net weight 3,930 kg. <u>Uncertified sources:</u> | | | | |

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| | | <div>1. Delivery of FFB from Field "SPB" No. 0006380 dated 8th December 2023 from PT Agro Rawas Ulu West, Block H02; planting year 2013; total 489 bunches. Stamp NO certified product. Receiving slip/weighbridge ticket No. FFB23039323W, dated 8th December 2023 from PT Agro Rawas Ulu West, Block H02; planting year 2013; total 489 bunches. Stamp NO certified product, net weight 5,600 kg.</div> <div>2. Delivery of FFB from Field "SPB" No. 011206 dated 8th December 2023 from PT Muara Rumpit, Block I8f28; total 2,200 bunches. Stamp NO certified product. Receiving slip/weighbridge ticket No. BRD2301937W, dated 8th December 2023 from PT Muara Rumpit, Block I8f28; total 2,200 bunches. Stamp NO certified product, net weight 8,480 kg.</div> <div>OFI: Changes from Immature to Mature affects the increase in actual FFB production, requires the Certificate Holder's attention regarding actual FFB production.</div> | | | | | | | | | | | |
|--------------------------------|--|---|--|---|-----------------------------|-----------|--------------------------------|---|---------------------------|---|-----------------------------|----------|-----|
| 3.8.8 | <div>Sales and Goods Out</div> <div>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):</div> <div>a) The name and address of the buyer;</div> <div>b) The name and address of the seller;</div> <div>c) The loading or shipment / delivery date;</div> <div>d) The date on which the documents were issued;</div> | <div>Based on document verification obtained information in the license period it was known if the certified product sold as described in the table below:</div> <table><tr><th></th><th>Despatch period (MT) May 2023 – April 2024</th></tr><tr><td>CSPO sold under RSPO Scheme</td><td>10,327.61</td></tr><tr><td>CSPO sold under another scheme</td><td>-</td></tr><tr><td>CSPO sold as conventional</td><td>-</td></tr><tr><td>CSPK sold under RSPO Scheme</td><td>1,629.43</td></tr></table> | | Despatch period (MT) May 2023 – April 2024 | CSPO sold under RSPO Scheme | 10,327.61 | CSPO sold under another scheme | - | CSPO sold as conventional | - | CSPK sold under RSPO Scheme | 1,629.43 | OFI |
| | Despatch period (MT) May 2023 – April 2024 | | | | | | | | | | | | |
| CSPO sold under RSPO Scheme | 10,327.61 | | | | | | | | | | | | |
| CSPO sold under another scheme | - | | | | | | | | | | | | |
| CSPO sold as conventional | - | | | | | | | | | | | | |
| CSPK sold under RSPO Scheme | 1,629.43 | | | | | | | | | | | | |

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| e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number. | CSPK sold under another scheme | - |
| | CSPK sold as conventional | - |
| | Product | Actual Production (MT) since May 2023 – April 2024 |
| | FFB | 77,819.64 |
| | CSPO | 10,327.61 |
| | CSPK | 1,629.43 |
| | Based on the data, there is no over sales of certified products or any non-certified products that are claimed to be certified products. | |
| | Examples of sales documents: | |
| | <ul style="list-style-type: none">CSPK- include TR-6jb011bb-9565 with following information:<ul style="list-style-type: none">Seller Contract Number: 2024/LTC-PK/DMIL-SIP/03Seller Reference Number: 2024/LTC-PK/DMIL-SIP/03Product Name: CSPKVolume: 2,93 MTCreation Date: 22-03-2024Shipping/BL Date: 08-03-2024Buyer Member Name: PT Sumber Indah PerkasaCSPO- include TR-9871f704-95b1 with following information:<ul style="list-style-type: none">Seller Contract Number: 2023/LTC-CPO/DMIL-SAP/23Seller Reference Number: 2023/LTC-CPO/DMIL-SAP/23Product Name: CSPOVolume: 1,52 MT | |

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|--|--|--|--|
| | | <ul style="list-style-type: none"> - Creation Date: 22-02-2024 - Shipping/BL Date: 31-01-2014 - Buyer Member Name: PT Sinar Alam Permai Palembang <p>CSPO Delivery</p> <ul style="list-style-type: none"> • Delivery Order No. 2023/DMIL-CPO/00/BAP/345/MUT dated 27 July 2023; Seller PT Dendymarker Inti Lestari, Gedung Forum Nine Lt.10, Jl Imam Bonjol No.9, 20112 – Medan, Indonesia; Buyer: PT Sinar Alam Permai; Address: Jalan Raya Talang Duku, Desa Kemingingking Dalam, Kabupaten Muaro Jambi; Product CPO/RSPO MB – volume 1,000 MT. Based on Contract No. 2023/LCT-CPO/DMIL/SAP/23, dated 27 October 2023. • Dispatch Slip, No: 2812/11/M5/2023, dated 8th November 2023, volume 23,210 Kg, certified sustainable RSPO-MB, transporter PT Mutia Mulia, Buyer: PT Sinar Alam Permai. • "Berita Acara Pemasangan Segel", vehicle number: BA 8644 OU, dated 8th November 2023 • Surat Permintaan Barang, No. MM/009, dated 5th November 2023, material: CPO, buyer: PT Sinar Alam Permai. <p>CSPK Delivery</p> <ul style="list-style-type: none"> • Delivery Order No. 2024/DMIL-PK/DO/04 dated 2nd February 2024; Seller PT Dendymarker Inti Lestari, Gedung Forum Nine Lt.10, Jl Imam Bonjol No.9, 20112 – Medan, Indonesia; Buyer: PT Indah Sumber Perkasa, Address: Sinarland Plaza Menara II, Lt 30, Jl. MT Thamrin No.51, Jakarta Pusat; Product PK/RSPO MB – volume 650 MT. Based on Contract No. 2024/LTC-PK/DMIL/SIP/03, dated 29th January 2024. | |
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| | | <ul style="list-style-type: none">Dispatch Slip, No: 098/03/PTDMIL-MS/PK/2024, dated 16th March 2024, volume 20,210 Kg, certified sustainable RSPO-MB, transporter CV Cipta Maju Mandiri, Buyer: PT Indah Sumber Perkasa."Berita Acara Pemasangan Segel", vehicle number: BG 8522 UX, dated 16th March 2024.Surat Permintaan Barang, No. 12/CMM/PK/II/2024, material: PK, buyer: PT Indah Sumber Perkasa. <p>Supply chain certificate number of the seller; RSPO Certificate MUTU-RSPO:065, on "Berita Acara Penyerahan CPO"</p> <p>Information is complete and presented in several document, e.g. Dispatch Slip, Receiving Slip, Delivery Order, Contract and "Berita Acara Penyerahan CPO".</p> <p>OFI: Monitoring to ensure that the following minimum information for RSPO certified products is available in documentary form could be improved.</p> | | | | | | | |
|-------|---|--|----|---------------------|---------|---|----------------|---|----------|
| 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><i>There was no new contractor since the previous assessment.</i></p> <p>Dendymarker Indah Lestari POM show the contractor for CPO transporter i.e:</p> <p><u>CPO transporter</u></p> <table><tr><th>No</th><th>Name of transporter</th><th>Address</th></tr><tr><td>1</td><td>PT Mutia Mulia</td><td>Jl Raya bypass KM.6 Simpang Arai Pinang Pandang</td></tr></table> | No | Name of transporter | Address | 1 | PT Mutia Mulia | Jl Raya bypass KM.6 Simpang Arai Pinang Pandang | Complied |
| No | Name of transporter | Address | | | | | | | |
| 1 | PT Mutia Mulia | Jl Raya bypass KM.6 Simpang Arai Pinang Pandang | | | | | | | |

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| | 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. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. 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. | 2 | PT Genta Perdana Diandra | Gg Sehati No.54A RT 03/RW02 Lubuk Begalung Nan XX |
| | | 3 | PT Usaha Jaya Ekspres | Jl Olo Ladang No.3 Padang |
| | | 4 | CV Angkutan Sahabat | Jl Patumbukan Dusun II jaharun B-Galang Deli Serdang – Sumatera Utara |
| | | | | |
| | | <ul style="list-style-type: none">• Transportation Agreement No.2018/Angkutan/CPO/DMIL/01 dated 07 October 2018 with PT Mutia Mulia valid if the parties wish.• Transportation Agreement No.2020/Angkutan/CPO/DMIL/01 dated 14 May 2020 with PT Genta Perdana Diandra is valid if the parties wish.• Transportation Agreement No.2020/Angkutan/CPO/DMIL/02 dated 14 May 2020 with PT Usaha Jaya Ekspres is valid if the parties wish.• Transportation Agreement No.2022/Angkutan/CPO/DMIL/01 dated 14th October 2022 with CV Agkutan Sahabat is valid if the parties wish. <p>All the contractor/transporters have signed the contractual agreement that mentioned independent parties engaged provided relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance, sample seen: CV Angkutan Sahabat – was signed on 5th March 2024, PT Mutia Mulia – was signed on 26th February 2024.</p> <p>There is no PK transporter due buyer provide by own.</p> | | |

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| 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. | PT Dendymarker Indah Lestari - Dendymarker POM has recorded the name and contact details of CPO Transporter as mentioned in indicator 3.8.9 above. | Complied |
| 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. | PT Dendymarker Indah Lestari - Dendymarker POM through its Sustainability Department will inform Audit Team regarding any addition of CPO transporter. Since last audit there are no changes of CPO transporter. | 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</p> | <p>There are no changes in procedure of supply chain. The unit of certification implemented RSPO Supply Chain Certification Standard based on procedure SOP Supply Chain and Traceability of Palm Products (MKT-03-06; Rev.0; dated 4 March 2019). The procedure explains all aspects of supply chain and traceability scope in PT Dendymarker Indah Lestari:</p> <ul style="list-style-type: none"> • FFB harvesting, harvest recording and delivery to Palm Oil Mill; • FFB receiving and 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 export. • Shipping instruction and preparation. • CPO and PK stock balancing post-shipping. <p>The procedure of Supply Chain and Traceability stipulates that "Storage and control of recordings related to production process in the mill are kept a shelf life of at least 5 (five) years or determined by Operation Unit. Records can be stored in the hardcopy and/or softcopy".</p> <p>PT Dendymarker Indah Lestari - Dendymarker POM can provide record and balance all receipts of RSPO certified FFB and deliveries of RSPO</p> | Complied |

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(3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).

certified CPO and PK on a real-time basis, as recorded in Daily Production Figures.

- Daily Production report dated 16th December 2023; to day FFB received 878,767 tons; FFB processed 878,767 tons; CPO production 208.134 tons; PK production 33.967 tons; processing hour 17.50 hours; mill throughput 50.22 ton/hour; OER 23.68% (budget 23.61%); KER 3.70% (budget 4.20%). At the day CPO stock 2,427.58 tons; CPO dispatched 342.92 tons; PK stock 168,729 tons; PK dispatched 0 tons.
- Daily Production report dated 18th April 2024; year to date FFB received 9,094.98 tons; FFB processed 9,773,659 tons; CPO production 155,055 tons; PK production 31,812 tons; processing hour 11 hours; mill throughput 59.86 ton/hour; OER 23.55% (budget 23.27%); KER 4.83% (budget 4.20%). At the day CPO stock 2,150,516 tons; CPO dispatched 181.33 tons; PK stock 230,869 tons; PK dispatched 118.26 tons.

CPO Production & Sales Balance has been verified for period January – March 2024.

| 2 0 2 4 Month | Production CPO DIL estate in KG - RSPO | | Production CPO OTHER in KG - NON-RSPO | | Local Sales in Kgs - Conventi onal | Local Sales in Kgs - RSPO MB |
|------------------|--|------------|---|------------|--|--|
| | This month | To date | This month | To date | | |
| Jan | 1,509 | 1,509 | 3,168 | 3,168 | 4,914 | 995 |
| Feb | 1,325 | 2,835 | 2,439 | 5,608 | 2,573 | 851 |
| Mar | 1,529 | 4,364 | 3,212 | 8,821 | 3,337 | 1,130 |

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| | | <table><tr><td>Total for 3 months</td><td>4,364</td><td></td><td>8,821</td><td></td><td>10,824</td><td>2,977</td></tr></table> | Total for 3 months | 4,364 | | 8,821 | | 10,824 | 2,977 | |
| Total for 3 months | 4,364 | | 8,821 | | 10,824 | 2,977 | | | | |
| 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>The conversion rate of production of CPO (OER) and PK (KER) were based on actual daily, monthly, and yearly production. The extraction rate follows the actual data for a 12-month period for May 2023 – April 2024, i.e., OER 22.37 % and KER 4.00%. Periodically update of extraction is actual extraction.</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>The actual conversion rates in form of Oil Extraction Rates (OER) and Kernel Extraction Rates (KER) are monitored on daily basis through sounding result and documented in Daily Production Report, then recapitulated in Mill monthly production records.</p> <p>The conversion rate of production of CPO (OER) and PK (KER) were based on actual daily, monthly, and yearly production. The extraction rate follows the actual data for a 12-month period for May 2023 – April 2024, i.e., OER 22.37 % and KER 4.00%. Periodically update of extraction is actual extraction.</p> | Complied | | | | | | | |
| 3.8.15 | <p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p> | <p>PT Dendymarker Indah Lestari – Dendymarker POM received and processed FFB from certified and non-certified sources. There is no specific separation of certified/noncertified product. Storage tank for CPO is available and also Silo Bin for Palm Kernel.</p> | Complied | | | | | | | |
| 3.8.16 | <p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after</p> | <p>As a Palm Oil Mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product, PT Dendymarker Indah Lestari – Dendymarker POM has made Shipping Announcement for</p> | Complied | | | | | | | |

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| | <p>dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p> | <p>certified CSPO and CSPK sold. The mill has registered its sales of certified product in PalmTrace, sample seen:</p> <ul style="list-style-type: none"> • CSPK MB: Shipping Announcement, with transaction ID TR-db6080-6005f, volume 2,93MT CSPK MB; from PT Danymarker Indah Lestari – Dendymarker POM (RSPO_PO1000004127) as Seller to buyer PT Sumber Indah Perkasa (RSPO_PO1000006557); Seller Contract No. 2024/LTC-PK/DMIL-SIP/04; Status: Confirmed on 22/03/2024. • CSPO MB: Shipping Announcement, with transaction ID TR—9871f704-95b1 volume,1,25 MT CSPO MB; from PT Danymarker Indah Lestari – Dendymarker POM (RSPO_PO1000004127) as Seller to buyer PT Sinar Alam Permai (RSPO_PO1000003533); Seller Contract No. 2023/LTC-CPO/DMIL-SAP/2023; Status: Confirmed on 22/02/2024. <p>During this ASA, unit of certification has removed 1.32 MT CSPO for transportation losses reason.</p> | |
| 3.8.17 | <p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p> | <p>The procedure for claims is stated in SOP Supply Chain and Traceability of Palm Products (MKT-03-06; Rev.0; dated 4 March 2019). PT Dendymarker Indah Lestari – Dendymarker POM delivered RSPO certified CPO and PK in bulk, the Mill has made no claim regarding the use of or support of RSPO certified oil palm products, e.g., in company letter head, business card or email template. Description of RSPO certified product only made in shipping documentation, e.g., Sales Contract, Delivery Order and Weighbridge Card.</p> | Complied |
| General corporate communications | | | |
| 4.1 | <p>A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives</p> | <p>PT Dendymarker Indah Lestari – Dendymarker POM is a subsidiary of RSPO registered member, SIPEF Group, with membership No. 1-0021-05-000-00, member since 7 December 2005. The corporate</p> | Complied |

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| | and principles of RSPO. Corporate communication is a “non-product related” claim. | communication of SIPEF Group can be seen in the website: www.sipecf.com . On the website, mentioned that SIPEF is devoted to certified sustainable production of tropical agricultural commodities, primarily palm oil. It also produces certified sustainable bananas, rubber, and tea. These labor-intensive activities are developed in Indonesia, Papua New Guinea and Ivory Coast. On the website mentioned that SIPEF became an RSPO member in 2005. | |
| 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 D. state the member’s history with regard to RSPO E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership | In Corporate communication, SIPEF Group in its website: <ul style="list-style-type: none"> • Display its RSPO membership status: Yes, it mentioned that SIPEF became an RSPO member in 2005. • Display the RSPO web address: Yes, SIPEF display and provide a link to RSPO website. • State the member supports the work of the RSPO: Yes, on the website, SIPEF mentioned “SIPEF became an RSPO member in 2005 and compliant as all the criteria for processing RSPO certified oil palm products”. • State the member’s history with regards to the RSPO: Yes, on the website mentioned that SIPEF became an RSPO member in 2005. • Use of RSPO Trademark to promote its membership of the RSPO: No, SIPEF did not use RSPO trademark in its corporate communication. | Complied |
| 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. | SIPEF did not use RSPO corporate logo in its corporate communication. | Complied |
| 4.4 | In corporate communications, RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products. | In corporate communication, SIPEF 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 |

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| 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.” | <p>In corporate communications, SIPEF make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools, e.g., “SIPEF became an RSPO member in 2005 and compliant as all the criteria for processing RSPO certified oil palm products”.</p> | 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> <ol style="list-style-type: none"> i. “The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR).” 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>PT Dendymarker Indah Lestari – Dendymarker POM is an RSPO certified member.</p> | Not Applicable |

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| | 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". | | |
| 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 Dendymarker Indah Lestari – Dendymarker 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 model IP. The communication is mainly of the RSPO certificate number and product description. | Complied |
| 5.1.2 | Product-specific communications are voluntary. | PT Dendymarker Indah Lestari – Dendymarker 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 Dendymarker Indah Lestari – Dendymarker POM does not use any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products | Complied |
| 5.1.5 | If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below | PT Dendymarker Indah Lestari – Dendymarker POM is a palm oil mill implementing RSPO P&C. | Not Applicable |

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| | <ul style="list-style-type: none"> RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field. Both parties shall inform their certification body in writing about the agreement. The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer. | | |
| 5.1.6 | Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain. | PT Dendymarker Indah Lestari – Dendymarker POM is a palm oil mill implementing RSPO P&C. | Not Applicable |
| 5.2 Off pack claims | | | |
| 5.2.1 | Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made. | PT Dendymarker Indah Lestari – Dendymarker 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 model IP. There is no RSPO Label used. | Complied |
| 5.2.2 | When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made. | PT Dendymarker Indah Lestari – Dendymarker 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 model IP, and RSPO certified number is available. | Complied |

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| 5.2.3 | <p>Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options:</p> <ul style="list-style-type: none"> 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 Dendymarker Indah Lestari – Dendymarker POM is a palm oil mill implementing RSPO P&C. | Not Applicable |
| 5.3 On pack claims | | | |
| 5.3.1 | <p>Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.</p> | PT Dendymarker Indah Lestari – Dendymarker POM is an RSPO certificate holder with certificate number RSPO 807749, originally issued by BSI Services Malaysia Sdn Bhd on 27 th July 2015. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached. | Not Applicable |
| 5.3.2 | <p>In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered:</p> <p>A) For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p> <ul style="list-style-type: none"> RSPO IP/SG CERTIFIED* Contains RSPO IP/SG palm oil* | PT Dendymarker Indah Lestari – Dendymarker POM is an RSPO certificate holder with certificate number RSPO 807749, originally issued by BSI Services Malaysia Sdn Bhd on 27 th July 2015. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached. | Not Applicable |

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| | <ul style="list-style-type: none"> Contains RSPO certified palm oil (IP/SG)* <p>*Add RSPO TM Licence Number below or next to the claim.</p> | | |
| | <p>B) or Mass Balance (MB) Certified Products:</p> <ul style="list-style-type: none"> RSPO MIXED* Contributes to the production of RSPO certified palm oil* Contains RSPO certified palm oil (MB)* <p>*Add RSPO TM Licence Number below or next to the claim.</p> | PT Dendymarker Indah Lestari – Dendymarker POM is an RSPO certificate holder with certificate number RSPO 807749, originally issued by BSI Services Malaysia Sdn Bhd on 27 th July 2015. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached. | Complied |
| | <p>C) For Partially Certified Products:</p> <ul style="list-style-type: none"> RSPO 50% MIXED* Contains at least 50% RSPO certified palm oil* <p>*Add RSPO TM Licence Number below or next to the claim.</p> | PT Dendymarker Indah Lestari – Dendymarker POM is an RSPO certificate holder with certificate number RSPO 807749, originally issued by BSI Services Malaysia Sdn Bhd on 27 th July 2015. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached. | Not Applicable |
| | <p>D) For Products covered with Book and Claim (B&C):</p> <ul style="list-style-type: none"> RSPO CREDITS* Supports the production of RSPO certified palm oil* Contains palm oil covered by the purchase of RSPO Credits* <p>*Add RSPO TM Licence Number below or next to the claim.</p> | PT Dendymarker Indah Lestari – Dendymarker POM is an RSPO certificate holder with certificate number RSPO 807749, originally issued by BSI Services Malaysia Sdn Bhd on 27 th July 2015. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached. | Not Applicable |
| 5.3.3 | On pack claims shall not include information about the claimant's RSPO membership status. | PT Dendymarker Indah Lestari – Dendymarker POM communication has not stated information about the claimant's RSPO membership status. | Not Applicable |
| 5.3.4 | Members shall not communicate to consumers information about their suppliers' RSPO membership status. | PT Dendymarker Indah Lestari – Dendymarker POM and the parent company – SIPEF did not make any communication about their supplier's RSPO membership status. | Not Applicable |
| 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. | Not Applicable |

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| 5.3.6 | All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal. | There is no on pack claim used. | Not Applicable |
| MODULE B – MASS BALANCE SPECIFIC RULES | | | |
| Mass Balance palm oil content | | | |
| | 95% of the palm oil content must be RSPO MB-certified. | PT Dendymarker Indah Lestari – Dendymarker POM physically process RSPO Certified FFB into Certified Sustainable Palm Oil (CSPO) and Palm Kernel (CSPK). Dendymarker POM does process non-certified FFB, hence, all products are RSPO - MB certified. | 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. | <p>PT Dendymarker Indah Lestari – Dendymarker POM stating RSPO MB in the sales document. The RSPO MB notation adhere to the requirements of RSPO SCCS.</p> <p>PT Dendymarker Indah Lestari – Dendymarker POM is certified against RSPO P&C and comply to the RSPO SCCS Module Mas Balance (MB). All the palm oil mills managed to demonstrate integrity of supply chain against MB module.</p> | 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. 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. | PT Dendymarker Indah Lestari – Dendymarker POM has not use any other trademark or logo to highlight the presence of RSPO-certified sustainable oil palm products. The site sold its product in bulk, no product label attached. No messaging conducted by the unit of certification. Therefore, this indicator is Not applicable. | Complied |

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| 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 Dendymarker Indah Lestari – Dendymarker POM has not use any other trademark or logo to highlight the presence of RSPO-certified sustainable oil palm products. The site sold its product in bulk, no product label attached. Therefore, this indicator is Not applicable.</p> <p>Not Applicable</p> |
| 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>The company has a policy related to human rights aspect on in Human Rights policy (Policy No. QMM-40-01-P02) dated 27 March 2019. The policy stated that the company recognizes that Human Rights are universal and apply to all, without any form of distinction. The company supports the implementation of the international of Human Rights, and of the ILO Declaration on Fundamental Principles and Rights at work, as they are transcribed into the laws and regulations of the Republic of Indonesia.</p> <p>Based on interview with sprayer workers in Sei Liam Estate and manuring workers in Sei Mandang Estate, there's no negative issues related to human rights. The workers also known that company prohibits intimidation and harassment.</p> <p>Complied</p> |

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| 4.1.2 | <p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>- Minor compliance -</p> | <p>PT Dendymarker Indah Lestari is a subsidiary of PT Tolan Tiga Indonesia, where PT Tolan Tiga Indonesia has a policy related to harassment which is contained in the Sexual Harassment Policy of PT Tolan Tiga Indonesia which was authorized by President Director on 22 August 2022. The policy information:</p> <ul style="list-style-type: none"> • PT Tolan Tiga Indonesia supports a strict implementation of the laws and regulations of the Republic of Indonesia punishing sexual harassment. • Sexual harassment can take many different forms and may include physical contact, verbal comments, jokes, propositions, the display of offensive material or other behaviour. • All reports of sexual harassment will be dealt with in a sympathetic and confidential manner to help achieve fair hearings of the reports. No employee/person/whistle-blower is to be victimised for reporting sexual harassment. • Sexual harassment applies equally to all genders. • Co-workers should be treated in respectful and courteous manner, respectfully of their sensibilities. • False and malicious accusation regard to sexual harassment where substantiated, will result in disciplinary action up to and including dismissal, and may lead to legal action. <p>Based on the interviews with surrounding communities and workers, it showed that up until this assessment, if there was no any conflicts or disputes with company.</p> | Complied |
| Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties. | | | |

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| 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>Documented system and complaints or grievance mechanism is available at unit of certification. Information on complaint/grievance procedures does not have any revision from last assessment.</p> <p>PT Dendymarker Indah Lestari as subsidiary of SIPEF, also implementing grievance mechanism following the corporate policy and its accessible on the website:</p> <p>https://www.sipef.com/hq/sustainability/policies/responsible-plantations-policy/.</p> <p>Based on case tracker on RSPO website https://rspo.my.site.com/Complaint/s/casetracker, there are no complaints or grievance delivered to PT Dendymarker Indah Lestari.</p> | Complied |
| 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>All relevant procedures related conflict resolution mechanism is in place, such as: Internal Grievance mechanism (HRD-04-01/01-04-2019/Rev.1) dated 5 April 2019; External Grievance mechanism (HRD-04-02/19-02-2019/Rev.0) dated 19 February 2019; Whistleblowing policy refers to company policy No. QMM-40-01-P16 (Whistleblowing Policy) dated 14 January 2019. For illiterate parties, the mechanism said can be carried out verbally. Employees and other stakeholders who express a concern or grievance according to Group procedures will not be penalized or victimized in any way by the Group or its employees. Non-compliance with this provision by Group employees will result in disciplinary action, up to dismissal, and might also result in legal action.</p> <p>Information gathered during interview with affected stakeholder such as Beringin Jaya and Bingin Rupit Village its clearly informed that conflict resolution mechanism/procedure are understood.</p> | Complied |

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| 4.2.3 | <p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p> <p>- Minor compliance -</p> | <p>According to Information gathered during interview with affected stakeholder such as Beringin Jaya and Bingin Rupit Village, clearly informed that no complaints/grievance submit to the company within last 12 months.</p> <p>However, the affected stakeholder informed that if its happen or occurs, the communities were represented by village committee have understand the process to dealt with.</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>- Minor compliance -</p> | <p>Based on case tracker on RSPO website https://rspo.my.site.com/Complaint/s/casetracker, there are no complaints or grievance delivered to PT Dendymarker Indah Lestari.</p> <p>If conflict occurs, the unit of certification is giving access to independent legal and technical advice which chosen by complainant.</p> | Complied |
| Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities. | | | |
| 4.3.1 | <p>Contributions to community development that are based on the results of consultation with local community are demonstrated.</p> <p>- Minor compliance -</p> | <p>Certification unit has set the program to improve the quality of life and beneficial environment, both for Plantation Companies or local and general communities. Those programs developed based on the result of consultation with local communities through annual direct communication and questioner. Those programs written in document namely "Community Development and Corporate Social Responsibility Program", i.e:</p> <ul style="list-style-type: none"> • Realization of flood disaster food package assistance for Surrounding communities (Pantai Village, Kertasari Village, Karang Dapo Village & Rantau Kadam Village) on 16 January 2023. • Donation for Panitia Sanggar Senam Myetha RN on 28 January 2023. • Donation of Independence Day Celebration at Rantau Kadam Village & Karang Dapo Village on 15 August 2023. | Complied |

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| | | <ul style="list-style-type: none"> Donation of 28 pcs chair at Lubuk Rumbai Village on 18 Augusts 2023. <p>The certification unit has a CSR Granting procedure with number: LCA-01-06/01-02-2019/Rev.0, approved on February 18, 2019 by the President Director. There is a flowchart which shows that the CSR program is determined based on proposals submitted by the community. The company has also carried out an assessment of social impact aspects and has established a management and monitoring plan for these social impacts. One of the social impact management plans is to provide CSR.</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>PT Dendymarker Indah Lestari as Certificate Holder has obtained land title for its plantation, under "Hak Guna Usaha (HGU)", in detail:</p> <ol style="list-style-type: none"> "Surat Kepala Kepala BPN No.38/HGU/BPN/98/A/51 tentang Pemberian Hak Guna Usaha atas nama PT. Dendymarker Indah Lestari atas tanah di Kabupaten Musi Rawas, Provinsi Sumatera Selatan dengan luas 17,793.5 Ha" dated 21 September 1998. The HGU valid until 20 October 2028. Then subsequently issued with certificate: "Sertifikat HGU No.4 dengan luas 17,793.5 Ha revised to 13,704.91 Ha, dated 20 October 1998. This land title is for nucleus estates (Sei Mandang Estate and Sei Liam Estate). For Sei Rupit Estate as scheme smallholder, the legal ownership for this managed area is Land Ownership Right Certificate or "Sertipikat Hak Milik/SHM" and Land Rights Statement/"Surat Pernyataan Hak". There are totally 949 members with 1,133 SHM and 1,804 Rights Statement. | Complied |

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| 4.4.2 | <p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>- Minor compliance -</p> <p>4.4.2a Evidence that a plan has been developed through consultation and discussion held in good faith with all affected groups within the community, with specific assurances that vulnerable, minority and gender groups are asked for their opinions, and that information has been provided to all affected groups, including in it information about the steps taken to involve them in decision making.</p> | <p>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available. Below is the summary of land compensated after the acquisition of the company in period 2018-2024:</p> <table><tr><th colspan="3">Sei Liam Estate</th><th colspan="3">Sei Mandang Estate</th></tr><tr><th>Year</th><th>No. Claimers</th><th>Ha</th><th>Year</th><th>No. Claimers</th><th>Ha</th></tr><tr><td>2018</td><td>35</td><td>372.65</td><td>2019</td><td>37</td><td>355.12</td></tr><tr><td>2019</td><td>25</td><td>308.97</td><td>2020</td><td>30</td><td>273.23</td></tr><tr><td>2020</td><td>35</td><td>433.09</td><td>2022</td><td>5</td><td>118.8</td></tr><tr><td>2021</td><td>19</td><td>93.39</td><td>2023</td><td>1</td><td>15.82</td></tr><tr><td>2022</td><td>21</td><td>203.65</td><td></td><td></td><td></td></tr><tr><td>2023</td><td>12</td><td>131.46</td><td></td><td></td><td></td></tr><tr><td>2024 (up to May)</td><td>14</td><td>77.49</td><td></td><td>73</td><td>762.97</td></tr></table> <p>Sample of land compensation in example: Undernamed Mr. Diker Rakardo, S. IP Location: Block N06 and N07 (Sei Liam Estate) Size: 8.77 Ha</p> | Sei Liam Estate | | | Sei Mandang Estate | | | Year | No. Claimers | Ha | Year | No. Claimers | Ha | 2018 | 35 | 372.65 | 2019 | 37 | 355.12 | 2019 | 25 | 308.97 | 2020 | 30 | 273.23 | 2020 | 35 | 433.09 | 2022 | 5 | 118.8 | 2021 | 19 | 93.39 | 2023 | 1 | 15.82 | 2022 | 21 | 203.65 | | | | 2023 | 12 | 131.46 | | | | 2024 (up to May) | 14 | 77.49 | | 73 | 762.97 | Complied |
|------------------|--|--|--------------------|--------------|--------|--------------------|--|--|------|--------------|----|------|--------------|----|------|----|--------|------|----|--------|------|----|--------|------|----|--------|------|----|--------|------|---|-------|------|----|-------|------|---|-------|------|----|--------|--|--|--|------|----|--------|--|--|--|------------------|----|-------|--|----|--------|----------|
| Sei Liam Estate | | | Sei Mandang Estate | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Year | No. Claimers | Ha | Year | No. Claimers | Ha | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2018 | 35 | 372.65 | 2019 | 37 | 355.12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2019 | 25 | 308.97 | 2020 | 30 | 273.23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020 | 35 | 433.09 | 2022 | 5 | 118.8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2021 | 19 | 93.39 | 2023 | 1 | 15.82 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 21 | 203.65 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 12 | 131.46 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 (up to May) | 14 | 77.49 | | 73 | 762.97 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | | <p>Receipt No: 05/SLME-TA/DIL/IV/2024</p> <p>Dated: 22 April 2024</p> <p>Relevant documents: Surat Keterangan Menggarap Tanah (No. 594/28/SKMT/KD-I/2024; No. 594/21/SKMT/KD-I/2024; No. 594/22/SKMT/KD-I/2024; No. 594/23/SKMT/KD-I/2024; No. 594/24/SKMT/KD-I/2024); Result of Land Survey; Map of land with several scale.</p> <p>Sei Liam Estate:</p> <p>Named: ALUMIN, Block P09-P10, 4.30 Ha, 26 Mar 2024.</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>Sample of SHM and Surat Keterangan Hak Milik document verified:</p> <ol style="list-style-type: none"> 1. SHM No. 01556 dated 4 Dec 2017, under name: SEPTA RINA, size: 9,485 m². 2. SHM No. 01196 dated 14 Nov 2017, under name: HASAN, size: 9,645 m². 3. Surat Keterangan Hak Milik Paket under name SYAPARUDIN BIN HAPNI sells to MUHAMMAD ADIL, dated 16 Jun 2020. Land register is SKT Desa Maur Lama Kecamatan Rupit No: 2529 (Basri Bin Hasan); 2535 (Edi Yanto bin Basri); 2549 (M. Adil bin Basri); 2566 (Siti Saleha binti Dahanan) as referred Regent Decree of Bupati Musi Rawas No.229/KPTS/DISHUB/2003. Total area 4 Ha (each 1 Ha). | |
| | 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>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available</p> <p>Please refer to 4.4.2a</p> | |

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| 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> | PT Dendymarker Indah Lestari can demonstrate the maps of recognised legal and user rights in HGU map and converted to "Peta Update dan Tahun Tanam PT Dendymarker Indah Lestari January 2024" Scale 1: 28,000. | Complied |
| 4.4.4 | <p>All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements.</p> <p>- Minor compliance -</p> | <p>Unit of certification has had FPIC mechanism related land compensation, which described in Land and Planting Compensation Inside Location Permit of The Company No. LCA 01-01/01-02-2019/Rev 0, dated 18 February 2019. The procedure is bilingual (Indonesia and English).</p> <p>FPIC process starting from socialization from the company, ground check measurement (survey/mapping) with relevant parties and refer to land statement/title. Land compensation process completed after all the land is clear and clean legally. During the FPIC process, there is no forced by the company, and land compensation agreement is legal, fair and transparent.</p> | Complied |
| 4.4.5 | <p>(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.</p> <p>- Critical (Major) compliance -</p> | According to information gathered during stakeholder consultation with surrounding local community (village of Beringin Jaya and village of Bingin Rupit), village head is represented person of FPIC process. | Complied |
| 4.4.6 | <p>There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.</p> <p>- Minor compliance -</p> | <p>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available.</p> <p>Sample of land compensation in example: Undernamed Mr. Diker Rakardo, S. IP Location: Block N06 and N07 (Sei Liam Estate)</p> | Complied |

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| | | <p>Size: 8.77 Ha</p> <p>Receipt No: 05/SLME-TA/DIL/IV/2024</p> <p>Dated: 22 April 2024</p> <p>Relevant documents: Surat Keterangan Menggarap Tanah (No. 594/28/SKMT/KD-I/2024; No. 594/21/SKMT/KD-I/2024; No. 594/22/SKMT/KD-I/2024; No. 594/23/SKMT/KD-I/2024; No. 594/24/SKMT/KD-I/2024); Result of Land Survey; Map of land with several scale.</p> | |
| 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>Unit of certification has no land expansion and new planting. The re-compensation process is still occurring, due to not all of land title area is planted.</p> <p>FPIC process starting from socialization from the company, ground check measurement (survey/mapping) with relevant parties and refer to land statement/title. Land compensation process completed after all the land is clear and clean legally. During the FPIC process, there is no forced by the company, and land compensation agreement is legal, fair and transparent.</p> <p>However, unit of certification has had FPIC mechanism related land compensation, which described in Land and Planting Compensation Inside Location Permit of The Company No. LCA 01-01/01-02-2019/Rev 0, dated 18 February 2019.</p> | Complied |
| 4.5.2 | <p>(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions. All the relevant information and documents are made available, and community have option of</p> | <p>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition</p> | Complied |

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| | <p>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>the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available.</p> <p>As a plan unit of certification, the existing land title will be deducted and released back to the government, due to some area cannot managed by the company caused unresolved social issues from former company.</p> | |
| 4.5.3 | <p>Evidence is available that affected local peoples understand they have the right to say 'agree' or 'not agree' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.</p> <p>- Minor compliance -</p> | <p><i>No new plantings are established by unit of certification.</i></p> <p>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available.</p> | Complied |
| 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>The FPIC process, SEIA participation and participatory land-use planning with local peoples has been conducted by previous company (prior to acquire by SIPEF Group in 2017).</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>Based on interview with sample of villages as communities surrounding the plantation, village of Beringin Jaya and village of Bingin Rupit, stated that the communities through their representatives gave consent to the operations after the acquisition. This mechanism performed by current management is better than previous company, therefore the current villagers are more respectful and aware.</p> | Complied |
| 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> | | Complied |

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| 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> | <p>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available.</p> <p>There is no new plantings/new development/new land acquired for supply base of Dendymarker Indah Lestari POM since 15 November 2018.</p> | Not Applicable |
| 4.5.8 | <p>(C) New lands are not acquired in areas inhabited by communities in voluntary isolation.</p> <p>- Critical (Major) compliance -</p> | <p>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available.</p> <p>There is no new plantings/new development/new land acquired for supply base of Dendymarker Indah Lestari POM since 15 November 2018.</p> | Not Applicable |
| <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> | | | |
| 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>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available.</p> <p>Unit of certification have a mechanism for complaint/grievance, as per "Prosedur Keluh Kesah dengan Pihak Eksternal" Doc. No. SOP/025/Dept, dated 27 March 2015.</p> | Complied |

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| | | Mechanism to resolve land disputes as in "Prosedur Ganti Rugi Lahan" No.SOP/CA/02, dated 1 July 2012. The procedure shows company has prepared effective land dispute resolution mechanism: Company being transparent on permits, licenses including land title to the community; In case of claim from community, company will cater as long as valid land ownership evidence presented; Status verification – when valid land ownership evidence presented, continued with field visit/survey and measurement. | |
| 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>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available.</p> <p>Unit of certification have a mechanism for complaint/grievance, as per "Prosedur Keluh Kesah dengan Pihak Eksternal" Doc. No. SOP/025/Dept, dated 27 March 2015.</p> <p>Mechanism to resolve land disputes as in "Prosedur Ganti Rugi Lahan" No.SOP/CA/02, dated 1 July 2012. The procedure shows company has prepared effective land dispute resolution mechanism: Company being transparent on permits, licenses including land title to the community; In case of claim from community, company will cater as long as valid land ownership evidence presented; Status verification – when valid land ownership evidence presented, continued with field visit/survey and measurement.</p> <p>Sample of land compensation in example: Undernamed Mr. Diker Rakardo, S. IP Location: Block N06 and N07 (Sei Liam Estate) Size: 8.77 Ha</p> | Complied |

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| | | <p>Receipt No: 05/SLME-TA/DIL/IV/2024</p> <p>Dated: 22 April 2024</p> <p>Relevant documents: Surat Keterangan Menggarap Tanah (No. 594/28/SKMT/KD-I/2024; No. 594/21/SKMT/KD-I/2024; No. 594/22/SKMT/KD-I/2024; No. 594/23/SKMT/KD-I/2024; No. 594/24/SKMT/KD-I/2024); Result of Land Survey; Map of land with several scale.</p> | |
| 4.6.3 | <p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement).</p> <p>- Minor compliance -</p> | <p>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available.</p> <p>Unit of certification have a mechanism for complaint/grievance, as per "Prosedur Keluh Kesah dengan Pihak Eksternal" Doc. No. SOP/025/Dept, dated 27 March 2015.</p> <p>Mechanism to resolve land disputes as in "Prosedur Ganti Rugi Lahan" No.SOP/CA/02, dated 1 July 2012. The procedure shows company has prepared effective land dispute resolution mechanism: Company being transparent on permits, licenses including land title to the community; In case of claim from community, company will cater as long as valid land ownership evidence presented; Status verification – when valid land ownership evidence presented, continued with field visit/survey and measurement.</p> <p>Sample of land compensation in example:</p> <p>Undernamed Mr. Diker Rakardo, S. IP</p> <p>Location: Block N06 and N07 (Sei Liam Estate)</p> <p>Size: 8.77 Ha</p> <p>Receipt No: 05/SLME-TA/DIL/IV/2024</p> | Complied |

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| | | <p>Dated: 22 April 2024</p> <p>Relevant documents: Surat Keterangan Menggarap Tanah (No. 594/28/SKMT/KD-I/2024; No. 594/21/SKMT/KD-I/2024; No. 594/22/SKMT/KD-I/2024; No. 594/23/SKMT/KD-I/2024; No. 594/24/SKMT/KD-I/2024); Result of Land Survey; Map of land with several scale.</p> | |
| 4.6.4 | <p>The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them.</p> <p>- Minor compliance -</p> | <p>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available.</p> <p>Unit of certification have a mechanism for complaint/grievance, as per "Prosedur Keluh Kesah dengan Pihak Eksternal" Doc. No. SOP/025/Dept, dated 27 March 2015.</p> <p>Mechanism to resolve land disputes as in "Prosedur Ganti Rugi Lahan" No.SOP/CA/02, dated 1 July 2012. The procedure shows company has prepared effective land dispute resolution mechanism: Company being transparent on permits, licenses including land title to the community; In case of claim from community, company will cater as long as valid land ownership evidence presented; Status verification – when valid land ownership evidence presented, continued with field visit/survey and measurement.</p> <p>Sample of land compensation in example: Undernamed Mr. Diker Rakardo, S. IP Location: Block N06 and N07 (Sei Liam Estate) Size: 8.77 Ha Receipt No: 05/SLME-TA/DIL/IV/2024 Dated: 22 April 2024</p> | Complied |

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| Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements. | | | |
| 4.7.1 | <p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p> | <p>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available.</p> <p>Unit of certification have a mechanism for complaint/grievance, as per "Prosedur Keluh Kesah dengan Pihak Eksternal" Doc. No. SOP/025/Dept, dated 27 March 2015.</p> <p>Mechanism to resolve land disputes as in "Prosedur Ganti Rugi Lahan" No.SOP/CA/02, dated 1 July 2012. The procedure shows company has prepared effective land dispute resolution mechanism: Company being transparent on permits, licenses including land title to the community; In case of claim from community, company will cater as long as valid land ownership evidence presented; Status verification – when valid land ownership evidence presented, continued with field visit/survey and measurement.</p> <p>Sample of land compensation in example: Undernamed Mr. Diker Rakardo, S. IP Location: Block N06 and N07 (Sei Liam Estate) Size: 8.77 Ha Receipt No: 05/SLME-TA/DIL/IV/2024</p> | Complied |

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| | | <p>Dated: 22 April 2024</p> <p>Relevant documents: Surat Keterangan Menggarap Tanah (No. 594/28/SKMT/KD-I/2024; No. 594/21/SKMT/KD-I/2024; No. 594/22/SKMT/KD-I/2024; No. 594/23/SKMT/KD-I/2024; No. 594/24/SKMT/KD-I/2024); Result of Land Survey; Map of land with several scale.</p> | |
| 4.7.2 | <p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.</p> <p>- Critical (Major) compliance -</p> | <p>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available.</p> <p>Unit of certification have a mechanism for complaint/grievance, as per "Prosedur Keluh Kesah dengan Pihak Eksternal" Doc. No. SOP/025/Dept, dated 27 March 2015.</p> <p>Mechanism to resolve land disputes as in "Prosedur Ganti Rugi Lahan" No.SOP/CA/02, dated 1 July 2012. The procedure shows company has prepared effective land dispute resolution mechanism: Company being transparent on permits, licenses including land title to the community; In case of claim from community, company will cater as long as valid land ownership evidence presented; Status verification – when valid land ownership evidence presented, continued with field visit/survey and measurement.</p> <p>Sample of land compensation in example: Undernamed Mr. Diker Rakardo, S. IP Location: Block N06 and N07 (Sei Liam Estate) Size: 8.77 Ha Receipt No: 05/SLME-TA/DIL/IV/2024</p> | Complied |

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| | | Dated: 22 April 2024 Relevant documents: Surat Keterangan Menggarap Tanah (No. 594/28/SKMT/KD-I/2024; No. 594/21/SKMT/KD-I/2024; No. 594/22/SKMT/KD-I/2024; No. 594/23/SKMT/KD-I/2024; No. 594/24/SKMT/KD-I/2024); Result of Land Survey; Map of land with several scale. | |
| 4.7.3 | Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development. - Minor compliance - | Unit of certification have no plans for new development or new expansion area. Communities still have access and rights to land and obtaining benefit from plantation operational. | 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 | Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC. - Minor compliance - | PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean. But in actual condition, post transition of acquisition the land claim from the local community. Moreover, negotiated agreements detailing the FPIC process is available. Unit of certification have a mechanism for complaint/grievance, as per "Prosedur Keluh Kesah dengan Pihak Eksternal" Doc. No. SOP/025/Dept, dated 27 March 2015. Mechanism to resolve land disputes as in "Prosedur Ganti Rugi Lahan" No.SOP/CA/02, dated 1 July 2012. The procedure shows company has prepared effective land dispute resolution mechanism: Company being transparent on permits, licenses including land title to the community; In case of claim from community, company will cater as long as valid land ownership evidence presented; Status verification – when valid land ownership evidence presented, continued with field visit/survey and measurement. | Complied |

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| | | <p>Sample of land compensation in example: Undernamed Mr. Diker Rakardo, S. IP Location: Block N06 and N07 (Sei Liam Estate) Size: 8.77 Ha Receipt No: 05/SLME-TA/DIL/IV/2024 Dated: 22 April 2024 Relevant documents: Surat Keterangan Menggarap Tanah (No. 594/28/SKMT/KD-I/2024; No. 594/21/SKMT/KD-I/2024; No. 594/22/SKMT/KD-I/2024; No. 594/23/SKMT/KD-I/2024; No. 594/24/SKMT/KD-I/2024); Result of Land Survey; Map of land with several scale.</p> | |
| 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>During interview with chief of Beringin Jaya village and Bingin Rupit village, land conflict is not present in the area of the unit of certification. However, where land conflict exists, the unit of certification have resolution process through their procedure "Prosedur Ganti Rugi Lahan" No.SOP/CA/02, dated 1 July 2012.</p> | Complied |
| 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>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and have been obtained land title or HGU. When HGU issued by National Land Department, the land compensation shall be clear and clean.</p> <p>During interview with chief of Beringin Jaya village and Bingin Rupit village stated that no customary and user rights prior to the current operations.</p> | Complied |

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| 4.8.4 | For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance - | During interview with chief of Beringin Jaya village and Bingin Rupit village, land conflict is not present in the area of the unit of certification. However, where land conflict exists, the unit of certification have resolution process through their procedure "Prosedur Ganti Rugi Lahan" No.SOP/CA/02, dated 1 July 2012. | Complied |
| Principle 5: Support smallholder inclusion Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships. | | | |
| Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses. | | | |
| 5.1.1 | Current and previous period prices for FFB are publicly available and accessible by smallholders. - Minor compliance - | <p>In determining the price of FFB, the company refers to the Letter from the South Sumatra Provincial Plantation Office No. 525/504-VI.3/BUN dated 18th April 2024 regarding FFB pricing for plants with ages, for example:</p> <ul style="list-style-type: none"> • Year 3 of IDR 2,452.93/kg • Years 10-20 IDR. 2,881.87/kg • Year 25 of IDR 2,756.83/kg <p>The FFB price that applies to smallholders refers to local government decisions. Verify proof of payment The price of FFB is in accordance with the price determination from the Plantation Office of South Sumatra Province.</p> <p>Based on a letter from the South Sumatra Provincial Plantation Service No. 525/285-VI.3/2022, it is known that PT Dendymarker Indah Lestari is not included in the FFB price calculation team, so the company does not submit the K index or supporting documents in determining the FFB price.</p> | Complied |

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| | | The price fixing mechanism has been explained in the FFB sale and purchase agreement signed by both parties. Interviews with the management unit also obtained information if the predetermined FFB price was available and accessible to suppliers, information on price changes was made via SMS, WA and telephone to the supplier's PIC. | |
| 5.1.2 | (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders. - Critical (Major) compliance - | <p>Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders. FFB pricing is determined by the unit of certification and disseminate to smallholders in fortnight basis through Memorandum of FFB Price.</p> <p>Based on document review, field observations and interviews with staff and management, it is known that the company also purchases FFB from third parties/ FFB suppliers. Dendymarker POM receives FFB from its own plantation and its own plasma. Information regarding the price of FFB obtained that all documents related to prices issued by the Department of Plantations can be accessed by direct suppliers from the Office of Plantations or communication media (mobile phones). In addition to routinely explaining the price of FFB to suppliers, the company also has a mechanism to convey prices. Based on the results of interviews with cooperative management, stated that the price set by the company was in accordance with several considerations in determining the price of FFB, such as CPO prices, transportation costs, and prices proposed by suppliers</p> | Complied |
| 5.1.3 | (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented. - Critical (Major) compliance - | <p>FFB pricing is agreed with smallholders as former agreement prior to develop the smallholder plantation. FFB price for smallholders set by the unit of certification with specific calculation. The FFB pricing in Indonesia was issued by the government already considering the international price of CPO and FFB quality of smallholders which is using best progeny.</p> <p>PT Dendymarker Indah Lestari has determined the fair price that has been agreed with the external supplier, which is documented in the</p> | Complied |

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| | | <p>Letter of Agreement, in the document there is a statement that the price set to determine the selling price of FFB is the price set by the Plantation Service Pricing Team, so that the parties hereby states that it will comply with price fixing so that one party and the other party are not entitled to ask for a price increase or decrease. There are also specifications and implementation requirements as well as sanctions that must be met by both parties.</p> <p>Based on the results of interviews with companies and cooperatives, it was stated that all plasma cooperatives that are incorporated within the scope of certification are in the credit/investment settlement stage.</p> | |
| 5.1.4 | <p>(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and repayments through FFB price reductions for replanting and/or, other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p> | <p>The whole smallholders under the unit of certification are fully managed scheme which all activities are controlled and managed by relevant Estates, including the manpower supply.</p> <p>Fully managed Village Oil Palm of Koperasi under Unit of Certification have MoU/contracts for all activities, e.g.: Salinan Akta Perjanjian, no 42 – dated 24th April 2020 (registered no Notaris Edna Mardiani, S.H, M.K.n – AHU 0039.AH.02.01 Tahun 2015), there was 9 scheme smallholder that agreed such as:</p> <ul style="list-style-type: none"> • Koperasi Pemasaran Tunas Mekar Sempurna total area is 430 Ha. • Koperasi Kardipa Batu Gajah Sejahtera, total area is 376 Ha. • Koperasi Gaung Mas Bersatu total area is 218 Ha. • Koperasi Maju Mandiri Barokah, total area is 634 Ha. • Koperasi Biru Makmur Mandiri, total area is 263 Ha. • Koperasi Jaya Makmur Karya, total area is 221 Ha. • Koperasi Bombay Maju Sejahtera, total area is 185 Ha. • Koperasi Mitra Bersama Serundingan, total area is 248 Ha. • Koperasi Keluarga Serasan Sejahtera, total area is 362 Ha. | Complied |

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| | | Total area for scheme smallholder is 2,937 Ha. | |
| 5.1.5 | Contracts are fair, legal and transparent and have an agreed timeframe. - Minor compliance - | <p>All scheme smallholders are fully managed by the unit of certification, which all activities are controlled and managed by relevant Estates, including the manpower supply.</p> <p>PT Dendymarker Indah Lestari has carried out cooperation in the development of community estates (plasma) with schemes with the surrounding village community. To date, the area of the plasma program that has been realized is 2,937 hectares, including in Noman Village, Batu Gajah Village, Maur Village, Beringin Rupit Village, Muara Rupit Village, Lubuk Rumbai Village and Pantai Village. Regarding the origin of the land for the development of the plasma plantation, it is sourced from the area of Cultivation Rights (HGU) of PT Dendymarker Indah Lestari. There are 2 work agreements agreed upon by the parties, namely:</p> <ul style="list-style-type: none"> • Letter of Cooperation Agreement for the Development of Oil Palm Cultivation Business between the KUD Pakar Maur and PT Dendymarker Indah Lestari dated 12 April 1999. This agreement was agreed upon by Bpk. Bahrin A.A Yusuf (Chair of Cooperative) KUD Pakar Maur and Mr. Abdul Halim Ashari (President Director of PT Dendymarker Indah Lestari). The type of cooperation is the sale of FFB to factories. The Head of the Cooperative & PPK Department of Musi Rawas Regency and the Head of the Musi Rawas Regency District Head know this Cooperation Agreement. • Decree Regent of Musi Rawas No. 229/KPTS/DISBUN/2003 dated 28 March 2003 concerning Determination of Names of plasma participants belonging to oil palm plantations built by PT Dendymarker Indah Lestari, Rupit District, Musi Rawas Regency, 2003 (in the decree there were 2937 names). | Complied |

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| | | <p>Because the origin of the land for community estate development came from the company's HGU, there was a new agreement to follow up on the status of the land between the company and KUD Pakar Maur which was drawn up in the form of Notary Deed Number: 1 of 2006 by Notary H. Indraputra Jaya, SH dated 3 July 2006.</p> <p>Based on Notarial Deed No. 1 of 2006 Article 4 paragraph 1 The management of the estate is directly coordinated and regulated by the first party and the second party together, but the implementation in the field is carried out by the second party (KUD Pakar Maur).</p> <p>There is a Letter from the Head of the Office of Industry, Trade and Cooperatives of Musi Rawas Utara Regency No. 075/KPTS-DISPERINDAGKOP/2018 dated 12 February 2018, concerning the Establishment of PT Dendymarker Indah Lestari's Plasma Palm Oil Management by the Cooperative of each village related to 2,937 Ha of oil palm plasma in the Rupit District area, Musi Rawas Utara Regency. Set:</p> <ul style="list-style-type: none"> • First: Determine the management of 2,937 Ha of plasma palm oil in the Rupit District area of PT DIL by the Cooperatives of each village. • Second: giving the widest possible role to the cooperatives of each village for independent management both administratively and operationally and not having any form of cooperative ties with KUD Pakar Maur. • Third: recommending to all cooperatives related to PT DIL's plasma to deal directly with the company in terms of management both administratively and operationally and continue to carry out active communications for more serious stages of cooperation for improvement, increased welfare for the community itself. • Fourth: since the signing of this decree, the entire management of PT DIL's plasma palm oil has been handed over to the Cooperatives | |
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| | | <p>of each village which have declared their exit from the management of PT DIL's plasma palm oil to KUD Pakar Maur.</p> <ul style="list-style-type: none"> • Fifth: this decision is effective from the date it is stipulated with the provision that everything will be changed and corrected accordingly if in the future it turns out that there is a mistake in this decision. • Appendix I: KUD names related to plasma palm 2,937 Ha, namely Tunas Mekar Perfect Cooperative, Kardipa Batugaja Sejahtera Cooperative, Gaung Mas Bersatu Cooperative, Maju Mandiri Barokah Cooperative, Biru Makmur Mandiri Cooperative, Jaya Makmur Karya Cooperative, Bombay Maju Sejahterah Cooperative, Family Cooperative serasan sejahtera and Mitra Bersama Cooperative. <p>Minutes of the meeting between the company and the cooperative, which was held on March 9, 2023, with the results:</p> <ul style="list-style-type: none"> • The cost of payment/development of the plantation and loan interest have been approved. • FFB production and purchase price of FFB • Debt recap to date Dec 2022 • 1% profit recap <p>There is no contract revision since the previous assessment. Contracts are fair, legal, and transparent and have an agreed timeframe for 1 cycle of Oil Palm crops (25 years), sample of scheme stallholder contracts or MoU/contracts for all activities, e.g.: Salinan Akta Perjanjian, No 42 – dated 24th April 2020 (registered no Notaris Edna Mardiani, S.H, M.K.n – AHU 0039.AH.02.01 Tahun 2015), there was 9 scheme smallholder that was in agreement such as:</p> <ul style="list-style-type: none"> • Koperasi Pemasaran Tunas Mekar Sempurna total area is 430 Ha. | |
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| | | <ul style="list-style-type: none"> • Koperasi Kardipa Batu Gajah Sejahtera, total area is 376 Ha. • Koperasi Gaung Mas Bersatu total area is 218 Ha. • Koperasi Maju Mandiri Barokah, total area is 634 Ha. • Koperasi Biru Makmur Mandiri, total area is 263 Ha. • Koperasi Jaya Makmur Karya, total area is 221 Ha. • Koperasi Bombay Maju Sejahtera, total area is 185 Ha. • Koperasi Mitra Bersama Serundingan, total area is 248 Ha. • Koperasi Keluarga Serasan Sejahtera, total area is 362 Ha. <p>Total area for scheme smallholder is 2,937 Ha</p> | |
| 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>There is a Letter from the Head of the Office of Industry, Trade and Cooperatives of Musi Rawas Utara Regency No. 075/KPTS-DISPERINDAGKOP/2018 dated 12 February 2018, concerning the Establishment of PT Dendymarker Indah Lestari's Plasma Palm Oil Management by the Cooperative of each village related to 2,937 Ha of oil palm plasma in the Rupit District area, Musi Rawas Utara Regency. Set:</p> <ul style="list-style-type: none"> • First: Determine the management of 2,937 Ha of plasma palm oil in the Rupit District area of PT DIL by the Cooperatives of each village. • Second: giving the widest possible role to the cooperatives of each village for independent management both administratively and operationally and not having any form of cooperative ties with KUD Pakar Maur. • Third: recommending to all cooperatives related to PT DIL's plasma to deal directly with the company in terms of management both administratively and operationally and continue to carry out active communications for more serious stages of cooperation for improvement, increased welfare for the community itself. | Complied |

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| | | <ul style="list-style-type: none"> • Fourth: since the signing of this decree, the entire management of PT DIL's plasma palm oil has been handed over to the Cooperatives of each village which have declared their exit from the management of PT DIL's plasma palm oil to KUD Pakar Maur. • Fifth: this decision is effective from the date it is stipulated with the provision that everything will be changed and corrected accordingly if in the future it turns out that there is a mistake in this decision. • Appendix I: KUD names related to plasma palm 2,937 Ha, namely Tunas Mekar Perfect Cooperative, Kardipa Batugaja Sejahtera Cooperative, Gaung Mas Bersatu Cooperative, Maju Mandiri Barokah Cooperative, Biru Makmur Mandiri Cooperative, Jaya Makmur Karya Cooperative, Bombay Maju Sejahterah Cooperative, Family Cooperative Serasan sejahtera and Mitra Bersama Cooperative. <p>Minutes of the meeting between the company and the cooperative, which was held on 9th March with the results:</p> <ul style="list-style-type: none"> • The cost of payment/development of the plantation and loan interest have been approved. • FFB production and purchase price of FFB • Debt recap to date Dec 2022 • 1% profit recap | |
| 5.1.7 | <p>Weighing equipment is verified by an independent third party on a regular basis.</p> <p>- Minor compliance -</p> | <p>PT Dendymarker Inti Lestari have two weighbridge which has been calibrated according to document:</p> <ul style="list-style-type: none"> • "Surat Keterangan Hasil Pengujian" No.294/Disperindag/IV/2023 dated 30th November 2023 (valid until 1 year), a calibration certificate for Avery Weigh-Tronix E1205; serial number 1710505229; capacity 40,000 kg. | Complied |

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| | | <ul style="list-style-type: none"> • “Surat Keterangan Hasil Pengujian” No.85/Disperindag/IV/2024 dated 22nd March 2024 (valid until 1 year), a calibration certificate for Avery Weigh-Tronix ZM510/214251879; serial number 1710505229; capacity 40,000 kg. | |
| 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>Fully managed Village Oil Palm of Koperasi under Unit of Certification have MoU/contracts for all activities, e.g.: Salinan Akta Perjanjian, no 42 – dated 24th April 2020 (registered no Notaris Edna Mardiani, S.H, M.K.n – AHU 0039.AH.02.01 Tahun 2015), there was 9 scheme smallholders.</p> <p>PT Dendymarker Indah Lestari is supporting the smallholders. support given are in form of inspection to the smallholder area and issued recommendation.</p> <p>Available inspection report of Sei Rupit Estate (Smallholder). Inspection result consist of Opportunities for Improvement regarding field condition.</p> | Complied |
| 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> | Based on interview with management representative stated that the whole smallholders under unit of certification is full managed scheme which all activities are controlled and managed by relevant Estates, including the manpower supply. All smallholders are under RSPO certification scope and including certified Mill supply base units. | 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>The construction of the plasma community plantation (Scheme Smallholder) has been renewed in accordance with the Copy of Notarial Deed of Edna Mardiani SH MKn Agreement No. 42 dated April 22 2020 concerning the Agreement between PT Dendymarker Indah Lestari and nine cooperatives, namely:</p> <ul style="list-style-type: none"> - Koperasi Pemasaran Tunas Mekar Sejahtera | Complied |

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| | | <ul style="list-style-type: none"> - Koperasi Pemasaran Kardipa Batu Gajah Sejahtera - Koperasi Pemasaran Gaung Mas Bersatu - Koperasi Pemasaran Maju Mandiri Barokah - Koperasi Pemasaran Biru Makmur Mandiri - Koperasi Konsumen Jaya Makmur Karya - Koperasi Pemasaran Bombay Maju Sejahterah - Koperasi Pemasaran Mitra Bersama Serundingan - Koperasi Keluarga Serasan Sejahtera <p>In the agreement, it is explained that the cooperative agrees that the company will build and maintain oil palm plantations for the communities around the core village with a passive system, namely plasma management, including harvesting the plasma plantation products, which will be carried out by the core as a whole, and the core will carry out the construction of the plasma plantation starting from replanting and Inti will also provide interest-free loans of IDR 300,000 per month per hectare to cooperative members. Currently the scheme smallholder under the name of Sei Rupit Estate has RSPO certified.</p> | |
| 5.2.2 | <p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>- Minor compliance -</p> | <p>As informed in 5.2.1, the scheme smallholder under the name Sei Rupit Estate already RSPO certified.</p> | Complied |
| 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>The company already has scheme smallholder program under the name of Sei Rupit Estate. The Unit management is full managed by company and RSPO scope of certification.</p> | Complied |

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| 5.2.4 | (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance - | The certificate holder has done training activity for their scheme smallholder, especially related to best management practice (including pesticide handling). For example, the training has been conducted on 3 April 2024 attended by smallholder members. | Complied |
| 5.2.5 | The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. - Minor compliance - | The company has reported the scheme smallholder development on "Meeting Record" on 9 March 2023. The meeting attended by relevant stakeholders from Beringin Raya and Maur Baru Village representative. | Complied |
| Principle 6: respect workers' rights and conditions Protect workers' rights and ensure safe and decent working conditions. | | | |
| Criteria 6.1: Any form of discrimination is prohibited. | | | |
| 6.1.1 | (C) A publicity available non-discrimination and equal opportunity policy is implemented in such way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. - Critical (Major) compliance - | PT Dendymarker Indah Lestari (Subsidiary of PT Tolan Tiga Indonesia) has established Company Policy number: QMM-04-03/20-02-2020/Rev.01, which was signed by the President Director on March 27 2019. The policy states that the company is committed to creating a non-discriminatory work environment and will comply with the laws regarding anti-discrimination and equality of workers' rights in force in the Republic of Indonesia. This company policy has been communicated to all relevant parties and is available on information boards at work locations. Based on result of public consultations with agencies (, worker unions, and gender committees stated that there were no cases of discrimination in obtaining employment opportunities. Based on interviews with the gender committee, women workers are given equal rights, wages and opportunities to get promotions with male workers of the same type of work. This is in line with the results of the field visit, as for example, there were spraying and manuring workers who were female and are given equal rights and wages. | Complied |

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| 6.1.2 | <p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p> | <p>Based on result of interviews with manpower agency, gender committee, labor unions, and worker of Sei Liam, Sei Mandang Estate, it is known that workers have never felt that company has discriminated against them. It was explained that all activities from recruitment, performance appraisal, and promotion were given equal opportunity regardless of ethnicity, nationality, religion, disability, gender, sexual orientation, gender identity, membership in labor unions, politics, or age. There was no difference in communication between supervisors and workers because of the things mentioned above, so the workers did not feel isolated or discriminated against by supervisors.</p> <p>All workers who have been interviewed that unit of Certification also didn't request for any payment during the recruitment process</p> | Complied |
| 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>The company shows performance assessment records for employees before becoming permanent employees as a basis for employee position placement. The following is an example of an employee assessment carried out by the company:</p> <ul style="list-style-type: none"> • Azri Muslim (Account Clerk) based on Memorandum No. 0015/JWB-RMOMR/I/2023, 19 January 2023) • Isnin Wahidin (Mechanic Supervisor) based on Memorandum No. 0015/JWB-RMOMR/I/2023, 19 January 2023) • Nani M. (Office Servant) based on Memorandum No. 223/RMOM-DP.ESD/III/2024, 22 March 2024). • Robiyah (Office Servant) based on Memorandum No. 223/RMOM-DP.ESD/III/2024, 22 March 2024). <p>The employee assessment records contain indicators that have been determined by the company for a qualification to become permanent</p> | Complied |

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| | | workers, namely: Competency, Responsibility, Teamwork, Hard work, Adaptation, Punctually, Administration and loyalty. | |
| | | As explained by workers, they are treated equally in accordance with company regulation including rights of worker as well. | |
| 6.1.4 | Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women. - Minor compliance - | Based on female workers interview in Sei Liam Estate and Sei Mandang Estate (Spraying and Manuring Team), the company does not carry out pregnancy tests which are a discriminatory measure, the company carries out pregnancy tests on spraying/manuring officers to ensure that the officers are not pregnant in carrying out their work. Regarding the pregnancy test, the company's paramedics will confirm the menstrual cycle of each female worker involved in the use of chemicals. This is in line with the results of interviews with pesticide spray workers. | Complied |
| 6.1.5 | (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. - Critical (Major) compliance - | The company has established gender committee in form of Gender Committee of Committee Gender (GCoCG). Here the following organizational structure: <ul style="list-style-type: none"> Chairman: Dadiyanto (Sei Liam), Suriyadi (Sei Mandang) Secretary: Dian Arinanda & Fadhillah Asri Members: Wahyudi, Nurhuda, Maysaroh, Rosidin, Eka Ulya Betti & Zulfa Aprilia. Gender committee has a program plan for period 2024 which consists of: <ul style="list-style-type: none"> Clean House Assessment "Gotong Royong" Activities. | Complied |

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| | | <ul style="list-style-type: none"> Committee routine meeting <p>Based on interview results with gender committee, there's no negative issue related to gender, harassment, and violation.</p> | |
| 6.1.6 | <p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p> | <p>There's evidence that company pay the equal wage for same work scope, for examples there's record of harvesting wage, for harvest work with different worker names, they get the same harvest premium calculation value which refers to the Premium Standards Period 2024, which determined by the Regional Director on 26 June 2023 Here's the examples of pay implementation:</p> <ul style="list-style-type: none"> Payslip Period February 2024 with Worker ID 1471 (Sei Mandang Estate): Fixed Salary IDR 3,400,000; Premium IDR 45,234; Rice Allowance IDR 165,000; Penalty IDR 285,000. Payslip Period February 2024 with Worker ID 0532 (Sei Liam Estate): Fixed Salary IDR 3,405,000; Premium IDR 90,114; Rice Allowance IDR 346,500; Penalty IDR 750,300 Payslip Period February 2024 with Worker ID 0588 (Sei Liam Estate): Fixed Salary IDR 3,400,000; Premium IDR 258,818; Rice Allowance IDR 264,000. <p>Based on that sampled, the difference in wage of harvester is caused by the FFB tonnage which has been harvested (premium wage), years of services and penalty (indiscipline).</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 | <p>(C) Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.</p> | <p>The company has a policy related to determining employee wages in the SKU Wage Period 2024 Document (dated 10 January 2024). The policy informs that the Daily permanent, contract, and daily worker wage from</p> | Complied |

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| | <p>- Critical (Major) compliance -</p> | <p>IDR 3,400,000 per month (0 – 1 Year of service) with Rice Allowance IDR 165,000. The wage value refers to the Musi Rawas Regency Minimum Wage of 2024 (No. 915/KPTS/DISNAKERTRANS/2023, 30 November 2023), where the Musi Rawas Regency Minimum Wage is IDR 3,564,933. The wage increase takes effect from January 1, 2024.</p> <p>The document also informs Scale and Structure Wage for Period 2024, where the lowest group (P1) gets a wage of IDR 3,435,000 and the highest group (EL6) gets a wage of IDR 4,140,000. The salary exclude rice allowance with amount as IDR 165,0000.</p> <p>The following is a record of proof of employee payments that refers to local government regulations:</p> <ul style="list-style-type: none"> • Payslip Period February 2024 with Worker ID 1471 (Sei Mandang Estate): Fixed Salary IDR 3,400,000; Premium IDR 45,234; Rice Allowance IDR 165,000; Penalty IDR 285,000. • Payslip Period February 2024 with Worker ID 0080 (Mill): Fixed Salary IDR 3,564,933; Overtime IDR 30,911. • Payslip Period February 2024 with Worker ID 1075 (Sei Mandang Estate): Fixed Salary IDR 3,564,933; Penalty IDR 142,597. • Payslip Period February 2024 with Worker ID 1387 (Sei Mandang Estate): Fixed Salary IDR 3,564,933. • Payslip Period March 2024 with Worker ID 0887 (Sei Mandang Estate): Fixed Salary IDR 3,564,933; IED allowance IDR 3,564,930. • Payslip Period April 2024 with Worker ID 0588 (Sei Liam Estate): Fixed Salary IDR 3,400,000; Premium IDR 222,810; Rice Allowance IDR 264,000. | |
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| | | Based on interview with sampled worker, all workers said that they got fixed salary accordance with company and government regulation. | |
| 6.2.2 | <p>(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed.</p> <p>- Critical (Major) compliance -</p> | <p>The rights and obligations of workers with permanent employee status are contained in the Collective Labor Agreement Document between company and worker union (as described in indicators 3.5.1). The CLA document informs employment-related policies, including:</p> <ul style="list-style-type: none"> • Clause II Organizational Recognition • Clause III regulation about working hours • Clause IV Wage Sector • Clause V Functional Allowance • Clause VI Provision regarding day-off/Holiday • Clause VII Allowance on Sick Day • Clause VIII Absence • Clause IX Travel Work • Clause X Overtime • Clause XI Premium Regulation • Clause XII Religious Holiday Allowance & Bonus • Clause XIII Social Security • Clause XIV Work Tools and Safety • Clause XV Sanction and Violation • Clause XVI Recruitment, Mutation, Promotion and Termination • Clause XVII Special Provision for motor vehicle workers • Clause XVIII Company and Worker Obligation • Clause XIX How to Settle Labor Disputes • Clause XX Severance Payment • Clause XXIV Validity and Experiment of Collective Labor Agreement | Complied |

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| 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>Based on the salary slip records shown to the auditor for each management unit (estate and mill), there are various company compliance with regulations related to employment aspects, here are the details:</p> <ul style="list-style-type: none"> • Annual Leave Application of Ryudi Antoni Jaya (Mill Workers) on 17 May 2024. Where permission to leave for 2 days starting 20 May 2024. • Annual Leave Application of Rara Flower (Mill Workers) on 19 March 2024. Where permission to leave for 2 days starting 8 April 2024. • Maternity Leave Application on behalf of Eka Susanti on 18 September 2023. • Annual Leave Application on behalf of Rina Yulita on 30 April 2024. • Compensations record on behalf of Depi Jupsi (Contract Worker of PT DIL Mill) on 19 February 2024. • Payslip Period February 2024 with Worker ID 0080 (Mill): Fixed Salary IDR 3,564,933; Overtime IDR 30,911. • Payslip Period February 2024 with Worker ID 1075 (Sei Mandang Estate): Fixed Salary IDR 3,564,933; Penalty IDR 142,597. <p>From the results of interviews with harvesters at Sei Mandang Estate and Sei Liam Estate, the workers are aware of the company policy and are ready to comply with it according to company procedures.</p> | Complied |
| 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</p> | <p>Unit of Certification has provided housing facilities on each estate and mill. For example, list of facilities in 2024 including houses, mosque, church, workers hall, football field, badminton field and school bus. Based on field observation to housing complex of Sei Mandang Estate it was known that all housing on good condition and liveable, there were</p> | Complied |

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| | <p>developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p> | <p>domestic waste sanitation, and adequate clean water facilities. Therefore, based on interview with workers revealed that if any housing facilities were damaged, they had to report to the supervisor.</p> <p>All sampled workers said that they have access of clean water and road to near city (Lubuk Linggau).</p> | |
| 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 provided drinking water facilities for workers with Reverse Osmosis/RO system. However, based on the results of the latest drinking water quality testing (No. 660/260.AMI/LHU-LAB/I/DLH/2024, 23 April 2024) by accredited laboratory (LP-1148-IDN) for this emplacement, there is an Total Coliform parameter that exceeds the quality standard (2 CFU/100ml).</p> <p>In tests carried out on November 18 2021 (No. 660/1174.ABE/LHU-LAB/I/DLH/2021) by the same accredited laboratory, the test results for total coliform parameters also exceeded the quality standards (11 CFU/100ml and 17 CFU/100ml).</p> <p>Based on the test results in the previous year, the following information was obtained:</p> <ul style="list-style-type: none"> • Testing report on 18 November 2021 (No. 660/1174.ABE/LHU-LAB/I/DLH/2021) by the same accredited laboratory showing results for total coliform parameters exceeded the quality standards (11 CFU/100ml and 17 CFU/100ml). • Testing report on 15 March 2022 (No. 660/177.ABE/LHU-LAB/I/DLH/2022) by the same accredited laboratory showing results for total coliform parameters exceeded the quality standard (8 CFU/100ml). | Non-compliance |

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| | | <ul style="list-style-type: none"> Testing report on 17 May 2023 (No. 660/356.ABE/LHU-LAB/I/DLH/2023) by the same accredited laboratory showing results for total coliform parameters exceeded the quality standards (12 CFU/100ml and 21 CFU/100ml). <p>Based on this evidence, the company has not been able to demonstrate evaluation and corrective action regarding the suitability of drinking water quality parameters according to the quality standards set by the government.</p> <p><i>Notes: Health Ministry Act/Peraturan Menteri Kesehatan Republik Indonesia No. 2 year 2023.</i></p> <p>According to the fact above, it can be concluded that the unit of certification lack efforts to ensure workers' access to adequate drinking water quality. This is raised as noncompliance.</p> | |
| 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>Currently, Indonesia does not yet have a DLW benchmark, so the company sets employee wages based on the 2024 Musi Rawas Regency UMK of IDR 3,564,933 (No. 915/KPTS/DISNAKERTRANS/2023, 30 November 2023)</p> <p>However, the company calculates the latest DLW based on local price for period 2023 in their operational unit. Here's the details:</p> <ul style="list-style-type: none"> Regular Wage: Rp 3,452,816 Holiday Allowance: Rp 288,748 Electricity Allowance: Rp 17,500 Rice Allowance: Rp 343,200 Educational Allowance: Rp 30,938 | Complied |

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| | | <ul style="list-style-type: none"> Meat Allowance: Rp 11,000 Total Prevailing Wage: Rp 4,144,201 <p>Based on those objective evidence, the company has been assessing prevailing wages and in-kind benefits provided to workers in company aligned with the RSPO Guidance for Implementing a Decent Living Wage. In addition, the assessment based on local price.</p> | |
| <p>PROCEDURAL NOTE:</p> <p>The RSPO has published guidelines on the calculation of Decent Living Wage (DLW) in June 2019. Since Indonesia does not have DLW benchmark yet, the RSPO Secretariat will conduct a DLW benchmark study in accordance with the Global Living Wage Coalition (GLWC) and Indonesian laws and regulations.</p> <p>In the meantime, until DLW benchmark for Indonesia is endorsed by the RSPO, the unit of certification carries out interim measures that was published by RSPO (dated 11 November 2019), including:</p> <ol style="list-style-type: none"> 1. Payment of minimum wages in accordance with applicable regulations 2. Assessment of wages paid (prevailing wages) and in-kind benefits. <p>Once the DLW benchmark is available, this procedural note is no longer applicable.</p> | | | |
| 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>Based on document review, field observation and interview with workers and their representative (worker union), contract worker only applied on non-core activities such as upkeep, manuring and herbicide spraying. For all core activities such as harvesting and mill operators, all workers have permanent status. This information inline with field observation in Sei Mandang Estate, Sei Liam Estate and Sei Rupit Estate, that all main activities workers (Harvester) has permanent status.</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 to all workers in languages that they understand, and is demonstrably implemented.</p> | <p>PT Dendymarker Indah Lestari has a policy related to freedom of association set in Policy No. QMM-40-01-P13 (Freedom of Association Policy) dated 1 March 2014. The policy stated that "the company recognizes the role of lawful and independent workers and employees"</p> | Complied |

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| | - Critical (Major) compliance - | <p>representative organizations in creating a constructive working environment".</p> <p>PT Dendymarker Indah Lestari have Independent Labour/Worker Union (Serikat Pekerja Mandiri - SPM). The organization has been registered to recorded in Manpower Agency of Musi Rawas Utara District, for instance the Registration Number. No. 250/001/SP/Nakertrans/2017 of PT Dendymarker Indah Lestari Labor Union (SPM) on 19 January 2023. PT Dendymarker Indah Lestari gave the freedom for worker to express their aspiration democratically and there was no intervention against labor union activity.</p> <p>Based on the interview with management representatives, it is known that the membership of the labour union was 97% of workers registered as members of the SPM.</p> | |
| 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>Based on the interviews with labor union representatives and their members who work in each unit, it's known that the labor union held meetings whenever it's needed. The meetings accommodated in bipartite and internal meeting and there has been no labor issue that brought to Manpower Agency.</p> <p>Sample seen of minute of meeting in period month December 2024, discussion of the agenda regarding employee termination of employment, discussion regarding employees who are absent from work, requests for leave.</p> | Complied |
| 6.3.3 | <p>Management does not interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.</p> <p>- Minor compliance -</p> | <p>Based on interview, it is known that the management does not interfere with the formation or operation of registered labour union. There is no coercion and intervention related to membership and the course of the organization.</p> | Complied |

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| | | Based on result of interview with labor union representatives, there was no interference in the selection or labor union operational activities. All processes of selecting, decisions making and planning activities, members' aspirations to their representatives run democratically. The worker who is currently placed as the Chairman of the Labor Union in SPM and SPSI were a worker in estate and mill so then there will be no conflict of interest that occurs with the company because there were no workers who have the authority as decision-makers (staff class and above). PT Dendymarker Indah Lestari also involved the labor union (SPM) in drafted the collective labor union. | |
| Criteria 6.4: Children are not employed or exploited. | | | |
| 6.4.1 | <p>A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.</p> <p>- Minor compliance -</p> | <p>A documented policy for the protection of children, including prohibition of child labour and remediation is in place and also accessible through the SIPEF corporate website https://www.sipec.com/hq/sustainability/policies/responsible-plantations-policy/. The documented policy also available and describing in third party service contracts and supplier agreement.</p> <p>PT Dendymarker Indah Lestari had a policy concerning on children/underage worker protection stated in the Underage Worker Policy No. QMM-40-01-P08/27-03-2019/Rev.1 validated by the President Director on 27 March 2019. It stated that the group committed to not employ child labor in any operational activities and will be inform contractors and any parties regarding this policy. PT Dendymarker Indah Lestari also showed the procedure of recruitment stated in the CLA period of 2021 – May 2024 which stated that they do not employ worker under the age of 18 years old and do administration check to make sure the age of workers candidate.</p> | Complied |

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| 6.4.2 | <p>(C) Documented evidence on the fulfilment of worker's minimum age requirements in accordance with applicable regulation and verification procedures for age requirements, are available.</p> <p>- Critical (Major) compliance -</p> | <p>Documented evidence on the fulfilment of worker's minimum age requirements is demonstrated in List of Employees at each operating unit.</p> <p>PT Dendymarker Indah Lestari also showed the procedure of recruitment stated in the CLA period of 2021 – May 2024 which stated that they do not employ worker under the age of 18 years old and do administration check to make sure the age of workers candidate.</p> <p>Based on documents verification and field observation as per "Daftar Karyawan 2024", there were no workers under the age of 18 and there was no child around the work area. PT Dendymarker Indah Lestari also did not employ young worker and there was no internship program.</p> | 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> | <p>PT Dendymarker Indah Lestari located in Indonesia, where regulation related to young person workers was not available. Employment regulation in Indonesia only requires the minimum age (18 years old) can be recruited and no specific job are describing.</p> <p>PT Dendymarker Indah Lestari has had own policy and working condition that young workers are prohibited assigned to handling hazardous work.</p> | Complied |
| 6.4.4 | <p>The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.</p> <p>- Minor compliance -</p> | <p>Communication about 'no child labor' policy conducted frequently by unit of certification through muster morning and when recruitment process. Form of communication also demonstrate through the posters and put on notice board at surrounding village, housing complex, operating unit office and website</p> <p>https://www.sipef.com/hq/sustainability/policies/responsible-plantations-policy/.</p> | Complied |

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| | | During interview with sample of workers during ASA 1.4-year 2024, all workers have understood the no child labour policy and can explain that children is disallowing to assist the parents at workplace anytime. | |
| Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected. | | | |
| 6.5.1 | <p>(C) A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p> | <p>Sexual Harassment Policy PT Tolan Tiga Indonesia as parent company of PT Dendymarker Indah Lestari dated 22 August 2022, stated about:</p> <ul style="list-style-type: none"> • Sexual harassment can take many forms and may include physical contact, verbal comments, propositional jokes, display of offensive material or other behavior. • All reports of sexual harassment will be handled properly and confidentially to obtain true and fair statements. Workers/people/whistleblowers should not become victims for reporting sexual harassment. • Sexual harassment applies equally to both male and female workers. <p>Gender committee has been established by the organization. Each estate and mill have appointed representative for gender committee. The committee consider matters such as dissemination on women's rights, childcare facilities to be provided by the growers and millers, women to be allowed to breastfeed up to 2 years before resuming chemical spraying/manuring or usage tasks, and women to be given specific break times to enable effective breastfeeding. Organization has also set several signboards about this policy in the bulletin board in every office/mill estate.</p> <p>Based on interview with sample of female workers, it is clearly that they have understood the company's policies on prevention of sexual harassment and others type harassment such as physical violence and verbal violence.</p> | Complied |

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| 6.5.2 | <p>(C) A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p> | <p>PT Dendymarker Indah Lestari has a policy on protection of reproductive rights as outlined in policy No. QMM-40-01-P11, Rev 1 (Protection of Reproductive Rights Policy) dated 27 March 2019. Based on interview with sample of female workers and nurse, it is clearly that company are respectful on protection of reproductive rights. In example, female workers who has children are given to breastfeeding time for 30-45 minutes every day and not assign in high-risk area (spraying, manuring and or handling chemical substance) for 2 years. Besides that, H-1 and H-2 leave has been granted in accordance with existing regulations.</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>PT Dendymarker Indah Lestari has identified the need of expectant mother and new mother. 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. • Daycare/crèche. • Breastfeeding time <p>Based on interview with sample of female workers and nurse, it is clearly that company are respectful on protection of reproductive rights. In example, female workers who has children are given to breastfeeding time for 30-45 minutes every day and not assign in high-risk area (spraying, manuring and or handling chemical substance) for 2 years.</p> | Complied |

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| | | <p>Besides that, H-1 and H-2 leave has been granted in accordance with existing regulations.</p> <p>During ASA1.4 – year 2024, there was no new mother (female workers) in PT Dendymarker Indah Lestari.</p> | |
| 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>PT Dendymarker Indah Lestari has established procedures related to grievance such as :</p> <ul style="list-style-type: none"> Resolution of Internal Complaint refers to the Internal Grievance mechanism (HRD-04-01/01-04-2019/Rev.1) dated 5 April 2019. Resolving external complaints refers to the External Grievance mechanism (HRD-04-02/19-02-2019/Rev.0) dated 19 February 2019. Whistleblowing policy refers to company policy No. QMM-40-01-P16 (Whistleblowing Policy) dated 14 January 2019. <p>Based on the document verification, there is no grievance from the internal or external stakeholders submitted. This was supported by recognition from employees who have been interviewed who say that so far there have been no complaints against the company.</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; Lack of freedom of workers to resign | <p>Based on latest worker list for each estate and interview results with sampled worker in Sei Mandang Estate, Sei Liam Estate and Sei Rupit Estate, there are no migrant workers who work in the company's operational area. All workers come from within one country (although from various regions of Indonesian Province). In addition, each worker has been provided with a clear work contract (permanent and contract workers).</p> | Complied |

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| | <ul style="list-style-type: none"> 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> | In addition, based on interview with workers, labor union and gender committee, all work in Unit of Certification was done voluntarily. There are no practices of retention of identity document, payment of recruitment fee, contract substitution; lack of freedom to resign, debt bondage, and withholding of wages in the Unit of Certification. | |
| 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> | The company has workers with contract status for non-main activities such as manuring, spraying, and manual upkeep. For contract workers (PKWT), there's worker agreement that inform about right and obligations. For example, there is a Specific Time Work Agreement document (No. 0532/PT.DIL-SMLE/SKU/XI/2023) in the name of Iqbal Alam Al Syah which was stipulated on 1 November 2023. This agreement informs the workers' rights and obligations such as position, validity period and expiration of the agreement, salary, medical treatment, annual leave/THR, BPJS and termination of employment. | Complied |
| Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health. | | | |
| 6.7.1 | <p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p> | <p>The responsible in health and safety has been established in accordance with the legal requirements, that is OHS Committee (<i>Struktur</i> P2K3) that has been endorsed by Manpower Agency, and the Secretary is a legal OHS Expert. Record of OHS Committee registration such as :</p> <ul style="list-style-type: none"> OHS Committee as per document "Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Provinsi Sumatra Selatan, Nomor: 020/KPTS-P2K3/NAKERTRANS/2024 tentang Pengesahan Pengurs Panitia Pembina Keselamatan dan Kesehatan Kerja dan Lingkungan Hidup", dated 14th March 2024. Secretary is Mrs Suprihatin. OHS expert namely Mrs Suprihatin, license number: Reg 53558/PK3/AJ/12/2021/P1, issued by Kementerian Ketenagakerjaan RI, dated 29 October 2021 – valid until 2024. | Complied |

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| | | <ul style="list-style-type: none"> Minute of meeting of OHS committee as recorded at "Notulen Pertemuan P2K3", dated 2nd April 2024. The meeting has attended by 40 participants, location Division VI Sei Mandang Estate. The agenda were covered: socialization of company policies, PPE stock monitoring, providing of extra-fooding, report accidents, training program. Report of OHS performance as per "Laporan Triwulan ke-1 P2K3LHS Tahun 2024", prepared on 9th April 2024. The report has been submitted to Manpower Agency in Musi Rawas Utara Regency, received by Mr Andri – completed with stamp. Report of OHS inspection period May 2023, location in Sei Liam Estate -> reported OK. All the concern has been followed up. <p>Based on the explanation above, it can be concluded that the certification unit has a person in charge of OHS which has been approved by the relevant agency, the availability of documents for periodic meetings between the person in charge and all the interests of all parties related to OHS have been discussed at the meeting.</p> | |
| 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 Dendymarker Indah Lestari has Emergency Response Procedure No. RMO-MR / EST // 170901 / Rev.0 which was ratified on September 1, 2017. In that procedure has explained the emergency response to the handling of accidents from reporting to coordination.</p> <p>PT Dendymarker Indah Lestari conducts regular training, one of which is demonstrated in forest and land fire control training by a team of emergency and natural disaster response coordinating agencies and a fire emergency response simulation.</p> <p>Sample seen:</p> | Complied |

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| | | <ul style="list-style-type: none"> Record of emergency response training as per "Pelaksanaan pelaksana upacara bulan K3", dated 7th February 2024, was attended by 81 workers. Record of training on handling hazardous waste, dated 13th March 2024, that was attended by 39 workers. <p>Based on the results of field observations in the mill and estate, it is known that the certification unit has carried out the procedures that have been well related to the emergency response, such as the evacuation route in the mill / office / housing area, the availability of first aid kits in the room or those carried by the first aid officer in the field, and every personnel that have responsibility related to this has understood well the procedures that are owned.</p> | |
| 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>Based on document review and interview with, they stated that the PPEs are provided to all workers without any charge. The type of PPE is defined based on risk analysis (HIRAC) and/or MSDS. It has been shown evidence of regular PPE provision especially for high-risk workplace such as chemical storage, pesticide application, manuring, mill and harvesting such as: Handover of PPE in the form of shoes to harvesters in January – March 2024, to the spraying team (masks), and rubber gloves.</p> <p>Sanitation facilities and PPE storage for pesticide/fertilizer applicator provided in the Division Offices. Therefore, the PPE and working tools are washed and stored in the special place and prohibited to be placed in worker's houses.</p> <p>PT Dendymarker Indah Lestari has implemented the training regarding the PPE and OHS, such as:</p> | Complied |

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| | | <ul style="list-style-type: none"> Record of harvesting training as per "Pelatihan pemahaman dan penerapan P&C RSPO & SCC tahun 2018", was carried out on 22 March 2024, location in Meeting Room, was attended by 47 workers. Record of emergency response training as per "Pelaksanaan pelaksana upacara bulan K3", dated 7th February 2024, was attended by 81 workers. Record on LSU training, dated 15th January 2024, was attended 41 workers, location in Division 4 Sei Mandang Estate Record of training on handling hazardous waste, dated 13th March 2024, that was attended by 39 workers. Specific medical check for workers in high-risk area that was carried out by Klinik Spesialis Anugerah Ibu – Medan. Example in Sei Liam Estate was conducted on 25th July 2023, that was attended by 57 workers of spraying, manuring and workers that was contacted with chemicals. <p>Report of OHS inspection period May 2023, location in Sei Liam Estate - > reported OK. All the concern has been followed up.</p> | |
| 6.7.4 | <p>All workers are provided medical care and covered by accident insurance. Costs incurred from work related incidents, leading to injury or illness, are covered in accordance with applicable regulations or by the unit of certification if applicable regulations do not provide protection.</p> <p>- Minor compliance -</p> | <p>PT Dendymarker Indah Lestari established the company's clinic, as well as its licensed company's doctor and paramedics. All workers including contractor's workers can use this facility. PT Dendymarker Indah Lestari has complied legal compliance toward the clinic facilities and paramedic.</p> <p>For further medical care are covered in government employment and health insurance programs (BPJS Ketenagakerjaan & BPJS Kesehatan). This insurance has been paid monthly based on document review according to the applicable rule.</p> <p>The auditor has verified the payment of <i>BPJS Ketenagakerjaan & BPJS Kesehatan</i> for period January 2023 – May 2024. It can be concluded</p> | Complied |

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| | | <p>that the payments have been conducted routinely (monthly) in accordance with total worker including family member for national health insurance.</p> <p>Sample of payment reviewed are:</p> <ul style="list-style-type: none"> • Payment record of health insurance as per "BPJS Kesehatan" period May 2024, amount IDR *69,514,884 dated 3rd May 2024. Status PAID. • Payment record of social insurance as per "BPJS Ketenagakerjaan", Formulir 2 PU – NPP: 18043194, period May 2024, amount IDR *41,577, 729. Status: PAID. | |
| 6.7.5 | <p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p> | <p>PT Dendymarker Indah Lestari has shown the record of injuries using lost time accident (LTA) metrics as in "Rekapitulasi Kejadian Kecelakaan Kerja- LTA" period January 2023 – May 2024. Record lost time by accident has reported in "Laporan Kehilangan Waktu Kerja Akibat Kecelakaan Kerja", period January – December 2023 up to April 2024, there was reported 13 cases. Lost time by accident is 57 working days.</p> | Complied |
| Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources. | | | |
| Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques. | | | |
| 7.1.1 | <p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p> <p>- Critical (Major) compliance -</p> | <p>Unit of certification has had procedures for monitoring and controlling integrated pest management No: OPM-07-00/02-10-2017/Rev.2 concerning Pest and Disease, 2nd revision, approved on 20 November 2017.</p> <p>This procedure is equipped with work instructions for controlling the observation of plant pest organisms, with a detailed description of the procedure as follows:</p> <p>Integrated control is outlined in section e. Control tools are biological and chemical as follows:</p> | Complied |

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| | | <ul style="list-style-type: none"> a. An Early Warning System through periodic observations is regulated in section 12.2.1.2.3 Early Observation System and Pest Census, explaining the situation, implementation, interval and intensity. Critical limits for pest control have been established. Additional SOP Pest and Disease Detection Method SOP/Oil Palm/ESD dated 15 May 2012. b. The census of leaf-eating pests is recorded in the Pest and disease control/bagworm and caterpillar and Census forms. c. A census of Ganoderma infestation is carried out and recorded in the Palm Ganoderma Census, for each division every 3 months, and mapped. Rat pest monitoring is recorded in the Monthly Program Worksheet - Rat and disease, recorded for each division for a period of 1 month. d. Biological control through planting <i>Turnera subulata</i>, installing barn owl boxes and observing occupancy every month. | |
| 7.1.2 | <p>Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented.</p> <p>- Minor compliance -</p> | <p>The unit of certification has a list of Global Invasive Species and evaluate the status of existence in certified area annually, latest evaluation conducted on 10 Jan 2023. Some species are naturally existed in the area and the spreading are controlled manually and chemically, e.g. <i>Pistia stratiotes</i>, <i>Chromolaena odorata</i>, <i>Mikania micranta</i>, <i>Momordica charantia</i>, <i>Jatropha curcas</i>. The are no species in the list of Global Invasive Species that used to manage areas in unit of certification.</p> | Complied |
| 7.1.3 | <p>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.</p> <p>- Minor compliance -</p> | <p>Based on field visit and document review, there is no use of fire for pest control in whole area of Sei Mandang, Sei Liam and Sei Rupit Estate.</p> | Complied |
| Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment. | | | |

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| 7.2.1 | <p>(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.</p> <p>- Critical (Major) compliance -</p> | <p>The company has recorded list of pesticides used, completed with active ingredient, WHO class, trademark, target, registration number and expiry date, documented on “<i>Daftar Pestisida yang Digunakan di PT Dendymarker Indah Lestari</i>”. Below are record of pesticide uses including the registration number:</p> <table><tr><th>Type</th><th>Active Ingredients</th><th>Brand</th></tr><tr><td rowspan="4">Herbicide</td><td>Isopropyl glyphosate Amina</td><td>Smart 486 AS</td></tr><tr><td>Ammonium glufosinate</td><td>Basta 150 SL</td></tr><tr><td>Methyl metsulfuron</td><td>Metsulindo 20WP</td></tr><tr><td>Triclopyr</td><td>Garlon 670 EC</td></tr><tr><td rowspan="2">Surfactant</td><td>Polyether siloxanes</td><td>Miracle S240</td></tr><tr><td>Alkylaryl polyglycol ether</td><td>Agristik</td></tr><tr><td>Fungicide</td><td>Mancozeb</td><td>Dithane M45</td></tr><tr><td rowspan="6">Insecticide</td><td>Acephate 75%</td><td>Starthene 75 WDG</td></tr><tr><td>Bacillus thuringiensis</td><td>Costar HP</td></tr><tr><td>Chlorantraniliprole</td><td>Prevathon 50 SC</td></tr><tr><td>Carbosulfant</td><td>Marshall 5G</td></tr><tr><td>Deltamethrin</td><td>Decis 25 EC</td></tr><tr><td>Fipronil</td><td>Regent 50 EC</td></tr><tr><td></td><td>Tertaniliprol</td><td>Vayego 200SC</td></tr><tr><td rowspan="2">Rodenticide</td><td>Coumatetralyl</td><td>Racumin 0.0035 BB</td></tr><tr><td>Warfarin</td><td>Sime Ebor Baits 0.05 BB</td></tr></table> | Type | Active Ingredients | Brand | Herbicide | Isopropyl glyphosate Amina | Smart 486 AS | Ammonium glufosinate | Basta 150 SL | Methyl metsulfuron | Metsulindo 20WP | Triclopyr | Garlon 670 EC | Surfactant | Polyether siloxanes | Miracle S240 | Alkylaryl polyglycol ether | Agristik | Fungicide | Mancozeb | Dithane M45 | Insecticide | Acephate 75% | Starthene 75 WDG | Bacillus thuringiensis | Costar HP | Chlorantraniliprole | Prevathon 50 SC | Carbosulfant | Marshall 5G | Deltamethrin | Decis 25 EC | Fipronil | Regent 50 EC | | Tertaniliprol | Vayego 200SC | Rodenticide | Coumatetralyl | Racumin 0.0035 BB | Warfarin | Sime Ebor Baits 0.05 BB | Complied |
|-------------|--|--|------|--------------------|-------|-----------|----------------------------|--------------|----------------------|--------------|--------------------|-----------------|-----------|---------------|------------|---------------------|--------------|----------------------------|----------|-----------|----------|-------------|-------------|--------------|------------------|------------------------|-----------|---------------------|-----------------|--------------|-------------|--------------|-------------|----------|--------------|--|---------------|--------------|-------------|---------------|-------------------|----------|-------------------------|----------|
| Type | Active Ingredients | Brand | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Herbicide | Isopropyl glyphosate Amina | Smart 486 AS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Ammonium glufosinate | Basta 150 SL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Methyl metsulfuron | Metsulindo 20WP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Triclopyr | Garlon 670 EC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Surfactant | Polyether siloxanes | Miracle S240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Alkylaryl polyglycol ether | Agristik | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fungicide | Mancozeb | Dithane M45 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Insecticide | Acephate 75% | Starthene 75 WDG | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Bacillus thuringiensis | Costar HP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Chlorantraniliprole | Prevathon 50 SC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Carbosulfant | Marshall 5G | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Deltamethrin | Decis 25 EC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Fipronil | Regent 50 EC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Tertaniliprol | Vayego 200SC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rodenticide | Coumatetralyl | Racumin 0.0035 BB | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Warfarin | Sime Ebor Baits 0.05 BB | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | | Based on a search on the Ministry of Agriculture's website https://pestisida.id/simpes2psp/simpesfrontend/brands/indexIzinTetap , all pesticides have received distribution permits and are still valid. | | | | | | | | | | | | | | | | | | | | | | |
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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>Document "Rekapitulasi Penggunaan Pestisida Tahun 2023" recorded pesticides use including active ingredients, LD50, area treated, amount of active ingredients applied per Ha and per ton FFB.</p> <table><tr><th>Trademark</th><th>UoM</th><th>Volume</th></tr><tr><td>Basta 150 SL</td><td>liter</td><td>1,153.50</td></tr><tr><td>Garlon Mix 333/17</td><td>liter</td><td>109.00</td></tr><tr><td>Metsulindo 24 WP</td><td>kg</td><td>279.67</td></tr><tr><td>Smart 486 AS</td><td>liter</td><td>4,515.20</td></tr><tr><td>Starthene 75 WDG</td><td>liter</td><td>2,000.00</td></tr><tr><td>Racumin 0.0375 BB</td><td>kg</td><td>371.80</td></tr></table> | Trademark | UoM | Volume | Basta 150 SL | liter | 1,153.50 | Garlon Mix 333/17 | liter | 109.00 | Metsulindo 24 WP | kg | 279.67 | Smart 486 AS | liter | 4,515.20 | Starthene 75 WDG | liter | 2,000.00 | Racumin 0.0375 BB | kg | 371.80 | Complied |
| Trademark | UoM | Volume | | | | | | | | | | | | | | | | | | | | | | |
| Basta 150 SL | liter | 1,153.50 | | | | | | | | | | | | | | | | | | | | | | |
| Garlon Mix 333/17 | liter | 109.00 | | | | | | | | | | | | | | | | | | | | | | |
| Metsulindo 24 WP | kg | 279.67 | | | | | | | | | | | | | | | | | | | | | | |
| Smart 486 AS | liter | 4,515.20 | | | | | | | | | | | | | | | | | | | | | | |
| Starthene 75 WDG | liter | 2,000.00 | | | | | | | | | | | | | | | | | | | | | | |
| Racumin 0.0375 BB | kg | 371.80 | | | | | | | | | | | | | | | | | | | | | | |
| 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>Pesticides usages are minimized as part of the plan, and in accordance with IPM Plans, there are no pesticide application outside of the targeted species and planned intervals. Pesticide is only used to reduce/eliminate existing pest, which has exceeded the economic threshold.</p> <p>Several increases of pesticide use are occurred due to outbreak of leaf eater caterpillar based on census result. Justification have been given by Head of Operation Unit and approval from Estate Department for control.</p> | Complied | | | | | | | | | | | | | | | | | | | | | |

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| 7.2.4 | There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines. - Minor compliance - | There is no prophylactic use of pesticides. All activity are only used to reduce/eliminate existing pest, which has exceeded the economic threshold. | Complied |
| 7.2.5 | 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: - Minor compliance - 7.2.5a Judgment of the threat and verify why this is a major threat. | There is no use of WHO Class 1A or 1B pesticide in whole plantation operation. The use of paraquat has been stopped since 2017. Based on visit in field operation and agrochemical storage, there was no paraquat found. Based on report of "Daftar Pestisida yang digunakan di Tahun 2024" – there were no paraquat was noted in the report. | Complied |
| | 7.2.5b Why there is no other alternative which can be used. | There is no use of pesticide that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification. | |
| | 7.2.5c Which process was applied to verify why there is no other less hazardous alternative. | There is no use of pesticide that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification. | |
| | 7.2.5d Process to limit the negative impacts of the application. | There is no use of pesticide that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification. | |
| | 7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak. | There is no use of pesticide that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification. | |

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| 7.2.6 | <p>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.</p> <p>- Critical (Major) compliance -</p> | <p>To increase the understanding and competence of workers in charge of using pesticides by conducting field training related to types of pesticides, how to use them and how to mitigate them. The following is an example of training recordings shown in the Training Report "Refresh Spraying Management Training" dated 13th March 2024, that was attended by 39 workers.</p> <p>PT Dendymarker Indah Lestari also uses an assessment mechanism in the form of a post-test and pre-test to ensure that workers really understand the technicalities of pesticide management.</p> <p>Based on the results of interviews with members of the spraying team for each estate, it is known that the Company has provided a special mixing chamber for mixed pesticides before they applied to field. In addition, based on the review of documents and records of pesticide application, the company also provides clean water, soap and a first aid kit to support the sanitation and OHS aspects required by the spraying team.</p> | Complied |
| 7.2.7 | <p>(C) Storage of all pesticides in accordance with recognized best practices.</p> <p>- Critical (Major) compliance -</p> | <p>During ASA 1.4-year 2024, the audit team, has field observations at the Chemical Warehouse, as well as interviews with operators in each Estate and Mill, it is known that used pesticide containers will be stored in temporary shelters for Hazardous and Toxic waste which were built with OHS and environmental aspects in mind. The water used for rinsing will be reused as mixing water for chemical activities.</p> <p>It is known that pesticide storage activities have been carried out in accordance with best practice, including the availability of MSDS according to the type of pesticide, the pesticide warehouse is equipped with adequate ventilation, the pesticide mixing place is equipped with</p> | Complied |

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| | | bunds, the warehouse staff has PPE was given in the form of rubber gloves and masks, and warehouse staff also received special health checks. | |
| 7.2.8 | <p>All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.</p> <p>- Minor compliance -</p> | <p>Based on field observation in warehouse complex in Sei Mandang Estate and PT DIL POM, all pesticide and chemical storage has been stored safely. The materials have been managed accordingly government regulation, such as prohibition signs, evacuation route, eye shower, body shower, secondary containment and MSDS (material safety data sheet).</p> <p>In addition, there's no used chemical storage and packaged used again in emplacement complex. From the results of interviews with 4 pesticide spray workers, 4 fertilization workers and Warehouse officers, the workers understood that all hazardous waste was returned to Hazardous Waste Temporary Storage.</p> | Complied |
| 7.2.9 | <p>(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.</p> <p>- Critical (Major) compliance -</p> | <p>Certificate holder using aerial spraying (drone) to control eat leaf caterpillar (bag worm) infestation. Based on national regulation namely <i>Peraturan Menteri Perhubungan No. 37 year 2023</i> dated 23 June 2023 related to Operation of Unmanned Aircraft in Airspace Served by Indonesia, this drone operation no need government authority approval due to not exceed the specified flying height (up to 150 metre).</p> <p>During field visit, the auditor team sighted the aerial spraying by drone in immature and early mature areas flying does not exceed the flying height. It was only 7 – 10 metres on the ground.</p> | Complied |
| 7.2.10 | <p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p> | <p>PT Dendymarker Indah Lestari has conducted the special annual medical surveillance for pesticides operators. Specific medical check for workers in high-risk area that was carried out by Klinik Spesialis Anugerah Ibu – Medan. Example in Sei Liam Estate was conducted on 25th July 2023,</p> | Complied |

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| | | that was attended by 57 workers of spraying, manuring and workers that was contacted with chemicals. Based on document review and interview with workers, they have attended the MCU in 2023 and the result has been informed to them. | |
| 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>Based on document "Absensi Pekerja Spraying/Manuring – Absensi Hamil-Menyusui period January – May 2024", obtain information there are no spraying and or manuring workers that working in pregnant or breastfeeding condition. This information later verified during interview with workers (12 spraying workers and 8 manuring workers) and nurse (3 nurses), where all of them are female workers.</p> <p>They also stated that female workers who has children are given to breastfeeding time for 30-45 minutes every day and not assign in high-risk area (spraying, manuring and or handling chemical substance) for 2 years. Besides that, H-1 and H-2 leave has been granted in accordance with existing regulations.</p> | Complied |
| <p>Note For 7.2.11</p> <p>Referring to Act No. 13 of 2003 concerning Manpower, Act No. 35 of 2014 concerning Child Protection, and taking into account the risks of hazards on palm oil plantations and mills on the development and physical, mental and social health of children, the national interpretation mandates that the unit of certifications does not employ people under the age of 18 for pesticide spraying. For this reason, the provisions of young workers under 18 years in indicator 7.2.11 are irrelevant.</p> | | | |
| <p>Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p> | | | |
| 7.3.1 | <p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.</p> <p>- Minor compliance -</p> | <p>The company has had has shown the document of waste management plan as set in SOP of Hazardous and Toxic Waste Materials (No. ENC 01-10/04-03-2019/Rev 1 dated 18 March 2019), SOP of Domestic Wastewater Management (No. ENC 01-16/04-03-2019/Rev 0 dated 18 March 2019), and SOP of Waste Management (non-toxic) (No. SOP/General/ESD dated 1 March 2010).</p> | Complied |

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| | | <p>Waste management which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, such as:</p> <ul style="list-style-type: none"> • Organic and inorganic waste sent to landfill and then covered with soil. • Hazardous waste (used oil, empty chemical container, contaminated material, battery), stored in the permitted temporary storage, and disposed by permitted waste management company/transporter. • Wastewater from POM, managed by wastewater pond plant and biogas plant to the GHG emission. • Waste from POM, such as EFB applied in the field as mulching, shell, and kernel as boiler fuel. | |
| 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>Hazardous Waste</p> <p>Based on interviews with the manager and supervision staff of the Temporary Hazardous Waste Warehouse in the PT DIL POM area, information was obtained that the informants already understand the procedures for hazardous waste management. The company also show evidence that the waste generated has been managed in accordance with applicable procedures and regulations, such as:</p> <ul style="list-style-type: none"> • All Pesticide stored on Chemical storage place (not bring to home). • All hazardous waste store on Temporary Hazardous Waste Storage. • Company had agreement with licensed hazardous waste transporter. <p>Based on interviews with the manager and supervision staff of the Temporary Hazardous Waste Warehouse in the PT DIL Mill area, information was obtained that the informants already understand the procedures for hazardous waste management. The company also show</p> | Complied |

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| | | <p>evidence that the waste generated has been managed in accordance with applicable procedures and regulations, such as:</p> <ul style="list-style-type: none"> • Latest Hazardous Waste delivery record on 24 May 2024 with details: <ol style="list-style-type: none"> 1. Oil Used as amount as 0.73 ton (KLHK-1718506303) 2. Medical Waste as amount as 0.002 ton (KLHK-1718508886) 3. Used Battery as amount as 0.002 ton (KLHK-1718508607) 4. Hazardous waste storage as amount as 2.635 ton (KLHK-1718506147) 5. Used Filter as amount as 0.085 ton (KLHK-1718508698) • Cooperate with licensed Hazardous waste carriers/transporters based on Work Agreement Letter (No. 006/DMIL-FBS/SPK-LB3/IV/2024, dated 25 April 2024) with PT Fadillah Barokah Sumut. The carries have a license from government regarding to hazardous control, such as: <ol style="list-style-type: none"> 1. Hazardous Collector Permit based on Decree of Environmental Minister of Indonesia (S.406/Menlhk/Setjen/PLB.3/7/2019). 2. Special Material Transport for Hazardous Waste Permit based on Decree of Kementrian Perhubungan Direktorat Jenderal Perhubungan Darat (No. SK.00258/AJ.309/1/DJPD/2018, valid thru 1 October 2025) • Recording the hazardous balance during the period January 2024 to May 2024. • The company has one temporary hazardous waste storage which has been licensed in accordance with the Decree of the Head of the Investment and One Stop Integrated Services Service of North Muli Rawas Regency Number 24/KPTS/DPM-PTSP/MRU/XI/2020 dated 08 December 2020 concerning Permits for Temporary Storage of | |
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| | | <p>Hazardous Waste and Toxic (B3) to PT Dendymarker Indah Lestari which is valid for 5 years from the date of determination.</p> <p>Based on the results of field observations at the location of the scope of certification, such as employee housing and factory operational locations, the auditors did not find any traces of waste burning. From the results of interviews with 4 pesticide spray workers, 2 WTP workers and Warehouse officers, the workers understood that all hazardous waste was returned to Hazardous Waste Temporary Storage.</p> <p>Domestic waste</p> <p>Based on interview with housing residents, and field observations to the landfills, it is verified that every house has had a trash bin, transported to the landfill about three times a week. The landfills are located far from water sources, communities and is outside of conservation areas. The landfills have been protected and have had signboards to avoid disturbance.</p> | |
| 7.3.3 | <p>The unit of certification does not use open fire for waste disposal.</p> <p>- Minor compliance -</p> | <p>Based on Beringin Jaya Village representative and Environmental Agency of Musi Rawas Regency consultation, there's no issue related to fire land or fire waste on company operational area. This information inline with field observation, that no indication of open fire for waste disposal.</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>Unit of certification has had the procedure related to the soil fertility management as follows:</p> <ol style="list-style-type: none"> 1. OPM-06-01; Inorganic Fertiliser – Pupuk Inorganik. 2. OPM-06-02; Organic Fertiliser – Pupuk Organik 3. OPM-06-03; LSU: Palm Marking – LSU: Penandaan Tanaman. | Complied |

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| | | <p>4. OPM-06-04; Leaf Sampling Unit (LSU) and Rachis Sampling Unit (RSU) – Pengambilan Sampel.</p> <p>The company has made efforts to maintain plants on an ongoing basis and documented in the following documents:</p> <ul style="list-style-type: none"> • Monthly Manuring Program Sheet is a document for implementing fertilization based on fertilizer recommendations resulting from soil and leaf analysis. • Annual Work Program – Strip Slashing, is a document for the implementation of Strip Slashing (wicket maintenance), carried out in 2 rotations for 100% of the area. • Annual Work Program – Racking, is a document for the implementation of palm oil disk raking, carried out in 1 rotation for 20% of the area. • Annual Working Program – Progressive Pruning, is a document for the implementation of palm frond pruning, carried out 2 rotations per year, for 100% of the area. • Annual Working Plan – Supplying Palm, is a document for implementing oil palm insertion, carried out 1 rotation per year, for 100% of the area. • Records of daily plant maintenance are recorded in the "Daily Logbook" and the Foreman's Workbook (BKM). | |
| 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 along with has conducted soil sampling and leaf sampling regularly. The record of sampling as above:</p> <p><i>Sei Mandang Estate</i></p> <ul style="list-style-type: none"> • Leaf Sampling Unit (LSU) and Rachis Sampling Unit published by Verdant Bioscience No. 056803B3323/FR/02/7.8/PSNL dated 4 April | Complied |

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| | | <p>2024. Total sampling of 3 leaf and 3 frond. Analyzed parameters N; P; K; Mg; Ca; B; Cu and Zn.</p> <ul style="list-style-type: none"> Foliar Analysis Report carried out by PT Nusa Pusaka Kencana Analytical and QC Laboratory No. RD/23/06/2001 dated 02 June 2023. Parameters analyzed Ash; N; P; K; Mg; Ca; B; Cu; Zn; M N; Fe; S and Cl. <p>This report is used for fertilizer recommendations for 2023 and 2024.</p> <p><i>Sei Liam Estate</i></p> <ul style="list-style-type: none"> Leaf Sampling Unit (LSU) and Rachis Sampling Unit published by Verdant Bioscience No. 056903B3223/FR/02/7.8/PSNL dated 4 April 2024. Total sampling of 6 leaves. Analyzed parameters N; P; K; Mg; Ca; B; Cu and Zn. Foliar Analysis Report carried out by PT Nusa Pusaka Kencana Analytical and QC Laboratory No. RD/23/06/2001 dated 02 June 2023. Parameters analyzed Ash; N; P; K; Mg; Ca; B; Cu; Zn; M N; Fe; S and Cl. <p>This report is used for fertilizer recommendations for 2023 and 2024.</p> <p><i>Sei Rupit Estate</i></p> <ul style="list-style-type: none"> Leaf Sampling Unit (LSU) and Rachis Sampling Unit published by Verdant Bioscience No. 057003B3423/FR/02/7.8/PSNL dated 4 April 2024. Total sampling of 1 leaf and 1 frond. Analyzed parameters N; P; K; Mg; Ca; B; Cu and Zn. Foliar Analysis Report carried out by PT Nusa Pusaka Kencana Analytical and QC Laboratory No. RD/23/06/2001 dated 02 June 2023. Parameters analyzed Ash; N; P; K; Mg; Ca; B; Cu; Zn; M N; Fe; S and Cl. | |
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| | | This report is used for fertilizer recommendations for 2023 and 2024. | |
| 7.4.3 | A nutrient recycling strategy is in place, which include the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers. - Minor compliance - | The company carries out nutrient recycling strategy activities by implementing empty bunches in the field as a substitute for inorganic fertilizer. EFB and POME processed into compost before applied in selected blocks with dosage 40 MT/Ha/Year. The record of application in 2024 documented in "Rencana dan Realisasi Kompos 2024". | Complied |
| 7.4.4 | Records of fertilizer inputs are maintained. - Minor compliance - | Record of fertilizer documented in daily bases. During the field visit in Blocks in I31 Division I Sei mandang Estate can be verified that MOP applied with dosage 2 kg/palm. | Complied |
| Criteria 7.5: Practices minimise and control erosion and degradation of soils. | | | |
| 7.5.1 | (C) Maps that identify marginal and fragile soils, including steep sloped land are available. - Critical (Major) compliance - | According to soil survey report, operational area of PT Dendymarker Indah Lestari was classified as marginal land is peat soil. The company has a land distribution map which explains the distribution of peat soil and its depth with a scale of 1:50,000. Based on the soil survey map, it was informed that the slope of the land in the company's operational area is in the flat category (0-2° or 0-4%). Thus, the company does not have a sloping area management strategy. | Complied |
| 7.5.2 | The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations. - Minor compliance - | Based on the fact in previous indicator 7.5.1, there is no replanting in steep terrain. | Complied |
| 7.5.3 | New palm oil planting is not conducted on steep terrain in accordance with applicable regulations. - Minor compliance - | Based on the fact in previous indicator 7.5.1, there is no replanting in steep terrain. | Complied |
| Criteria 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations. | | | |

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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>According to soil survey report, operational area of PT Dendymarker Indah Lestari was classified as marginal land is peat soil. The company has a land distribution map which explains the distribution of peat soil and its depth with a scale of 1:50,000. Based on the soil survey map, it was informed that the slope of the land in the company's operational area is in the flat category (0-2° or 0-4%). Thus, the company does not have a sloping area management strategy.</p> <p>The existence of soil map containing information on soil classification, texture, drainage, limiting factors, rocks, and suitability information for the development of oil palm plantation has helped the company used by the company to arrange the block, roads, drainage, bridge, etc.</p> | Complied |
| 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> | <p>Unit of certification has an SOP for land clearing including land preparation which is stated in the SOPs as follows:</p> <ul style="list-style-type: none"> • General Information: New Development Areas and Replanting (OPM-03-00/02-10-2017/Rev.2) dated 20 November 2017. • Survey and Mapping (OPM-03-01/02-10-2017/Rev.2) dated 20 November 2017. • Land Cleaning (OPM-03-02/02-10-2017/Rev.2) dated 20 November 2017. • Land Preparation (OPM-03-03/02-10-2017/Rev.2) dated 20 November 2017. • Planting Ground Cover Legumes – Mucuna bracteata (OPM-03-00/04-10-2017/Rev.2) dated 20 November 2017. • Planting oil palm in the field (OPM-03-05/02-10-2017/Rev.2) dated 20 November 2017. | Complied |

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| | | Field visits for immature areas were carried out at Sei Mandang, Sei Kiang and Sei Rupit Estate concluded that unit of certification use hole-in-hole system as planting technic in peat areas. | |
| 7.6.3 | Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance - | Unit of certification has provided the maps that presented the drainage and irrigation systems, roads and other infrastructure. | Complied |
| Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly. | | | |
| 7.7.1 | (C) No new planting on peatlands, regardless of depth, after 15 November 2018, in existing plantation areas, as well as in new development areas. - Critical (Major) compliance - | Existing plantation areas on peat. No new development or new planting after 15 November 2018 within the certified area. There is only replanting oil palm crops from previous company. | Complied |
| 7.7.2 | Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018). - Minor compliance - | Existing plantation areas on peat. No new development or new planting after 15 November 2018 within the certified area. There is only replanting oil palm crops from previous company. | Complied |
| PROCEDURAL NOTE: Maps and other documentation for peatlands are provided, prepared and shared according to the RSPO Working Group (Peatland Working Group / PLWG) audit guide (See Procedural Notes for Indicator 7.7.5 below). | | | |
| 7.7.3 | (C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance - | For peatland management, the company has documented Water Management Work Instructions. This working instruction was created as a guideline for monitoring water management performance. The SOP and working instruction are in accordance with the regulations and laws in force in Indonesia, namely Government Regulation No. 57 of 2016 Amendment to Government Regulation No. 71/2014 concerning Protection and Management of Peat Ecosystems. Monitoring and recording of surface water and ground water levels is carried out every 2 weeks – while immediate action is taken to open or close water gates, to maintain optimal water levels. This activity is supported by Agronomy/Water Management Assistants and trained monitoring officers. | Complied |

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| | | <p>Considering that all of the Company's operational areas are in the peat category, the company has assigned 2 monitoring officers to each plantation. These officers work in accordance with the Water Management Work Program which has been prepared by the Agronomist/Water Management Assistant. In 2023, the water management work program includes:</p> <ul style="list-style-type: none">• Monitoring wells: monitored regularly every month, both manual and digital monitoring wells.• Peat subsidence pole: monitored regularly every 3 months.• Water pole: monitored regularly every 3 months.• Water gate: monitored regularly every month. <p>All monitoring results reports were sent to the Head Office in Medan and then sent to the Ministry of the Environment in Jakarta.</p> <p>Water management data shows that PT Dendymarker Indah Lestari has the following peat management instruments:</p> <ul style="list-style-type: none">• Water Level (160 units)• Piezo Meter (63 units)• Over Flow Locations (20 units)• Water Gates (2 units).• Peat subsidence poles (11 units) <p>Several monitoring documents throughout 2024 explain that:</p> <ul style="list-style-type: none">• Monitoring well: by using a quality standard for groundwater levels of -40 cm below the ground surface, it can be concluded that | |
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| | | <p>throughout 2023, in general groundwater levels will be below the predetermined threshold. However, in certain months, namely January - April 2023 (dry season), there is a "warning" note in the status column where the water level is below the quality standard for water level (-41 to -50 cm below the ground surface).</p> <ul style="list-style-type: none"> Peat subsidence pole: subsidence monitoring at Sei Mandang Estate has been carried out since 2015. Based on monitoring from 2015 to 2023, land subsidence varies from 3.20 cm to 22.50 cm. The highest decline occurred in block J32 Division I Sei Mandang Estate. | |
| 7.7.4 | <p>(C) Availability of implementation evidence of the water and land cover management program.</p> <p>- Critical (Major) compliance -</p> | <p>During this audit, the auditor team carried out a field visit to see the condition of the water management monitoring instruments and their implementation in the field. Some of those visited include:</p> <ul style="list-style-type: none"> Sei Mandang Estate: water table and peat subsidence pole blocks L14 Division 2 and L20 Division 1 Sei Liam Estate: digital logger and peat subsidence pole, block C30 water gate with water level -30 cm | Complied |
| 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>Unit of certification has conducting Drainability Assessment (Tier 2) with independent consultant Malaysian Environmental Consultants, with a release report in September 2022 with an official revision date of 19 September 2022. Initially, PT DIL conducted the first drainability assessment on 06 August 2019.</p> <p>The results of the assessment are used to determine the period of replanting to be carried out by unit of certification.</p> | Complied |

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PROCEDURAL NOTE: For 7.7.5: Detailed information on the RSPO Drainability Assessment Guide along with related concepts and detailed actions is contained in the Guidelines currently being adjusted / tested by the RSPO Working Group on Peatlands (Peatland Working Group / PLWG). The final version must obtain PLWG approval in January 2019 and will include additional Guide on the steps to be followed after deciding not to replant and the consequences for other stakeholders, farmers, local communities, and the unit of certification concerned. It is recommended that the trial methodology period is proposed to be extended for 12 months for all relevant management units (ie management units that have plantations on peat) to utilize the methodology and provide input to PLWG so that existing procedures can be further refined as needed before January 2020. The unit of certification has the option to delay replanting until the issuance of the revised Guidelines for the guidelines. Additional guidance for alternative commodity crops and rehabilitation of natural vegetation will be regulated by the PLWG.

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| 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> | Peat management of PT Dendymarker Indah Lestari have been following 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). Where maintaining water level is 40-60 cm using watergate management. | Complied |
| 7.7.7 | <p>(C) All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines.</p> <p>- Critical (Major) compliance -</p> | <p>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company and majority of the land is located in peatlands. Planting on peat have been permitted by the cultivation permit, where the peat depth is still allowable by the national regulation (less than 3 meters depth).</p> <p>For the unplanted area on peat, the actual condition is determined as HCS area and not planted.</p> | Complied |

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

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| No | Category of River | Cross Section | Outside the Settlement | | Inside at the Settlement | | Articles |
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| | | | 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 |

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| 7.8.1 | <p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <p>- Minor compliance -</p> <p>7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p> | <p>Unit of certification has a policy for protecting high slopes and riverbanks with No. 21/PMPB-DMIL/2013 and SOP for riparian areas (SOP-DMIL-MILLS-III-2013) which explains the water management plan and identification of water flows in operational areas listed in the 2013 HCV & HCS and environmental management plan documents.</p> <p>From these documents, it is known that the company is committed to protecting river banks in accordance with statutory regulations, namely large rivers (border width 100 m) and small rivers (border width 50 m). Based on document verification, the water management that has been carried out by the company includes:</p> <ul style="list-style-type: none"> • Manage POME in WWTP ponds prior to use in plantations according to the permits they have. • Test the quality of groundwater in the POME application area and groundwater around settlements. • Prevent leaks in every water installation. | Complied |
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| | | <ul style="list-style-type: none">• Creating clean water reservoirs around the building area.• Separation of non-chemical and chemical water <p>The unit of certification also monitors well water quality, river water, sedimentation, river water velocity based on river water quality monitoring SOPs (SOP-DMIL-PKAS-III-2013). A Water Management map with a scale of 1: 40,000 explaining the inlet in Block A1; B1; B03; B04 and B05 BR1 (source Sungai (river) Mandang) and Outlet in block L28; L29; K29; J30 (Sungai (river) Abang). Map of Water Management Monitoring equipment scale 1: 150,000 explaining the location:</p> <ul style="list-style-type: none">• Installation of Water Level (160 pieces)• Piezo Meter Installation (63 units)• Installation of Over Flow Locations (20 units)• Construction of Water Gates (2 units that have been realized).• Installation of subsidence poles (11 units). <p>Forms of water management and maintenance of water sources, for example:</p> <ul style="list-style-type: none">• Plant treatment does not use chemicals (chemist) but is done manually• Fertilization is not done mechanically but is done manually.• On river banks that are prone to landslides, so that plants that prevent erosion should be planted <p>Particularly for peatlands, the company has implemented management by monitoring groundwater levels, monitoring land subsidence, building weirs and embankments as well as routine maintenance, and cleaning of water reservoirs.</p> | |
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| | 7.8.1b Workers have adequate access to clean water. | Based on document verification, all surface water, namely in the Rupit river, Liam River, upstream & downstream of the Mandang river, upstream & downstream of the Abang River, has been tested. The parameters tested were 32 parameters according to government regulation no. 22 of 2021 concerning Implementation of Environmental Protection and Management of Class I Water. In addition, the company also has reverse osmosis water that complies with environmental quality standards which is used for employee consumption water. | |
| 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>Based on the document of PT DIL's 2022 HCV Management Program document. The document shows 3 activity components, namely operational monitoring, threat monitoring and strategic monitoring, for example as follows:</p> <ul style="list-style-type: none"> • Routine communication-based patrols and monitoring. • Ensure that there is no use of chemicals in the river border area. • Prevent poaching. • Monitoring of habitat and vegetation conditions. <p>The company also has a protected area map with a scale of 1:80,000 which depicts the existence of protected areas in the form of riverbanks, freshwater swamps, floodplains and other areas covering an area of 2,494.23 hectares. The map is also equipped with legend information which contains potential areas, HCV/HCS areas, RaCP areas and non-HCV conservation areas and shows the location of the HCV area and its position in the plantation.</p> | Complied |
| 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> | Regarding to mill effluent, the company wastewater disposal to water bodies. The effluent treatment from pond 6 sent to bodies river in Abang River. The company has done water quality measurement on the outlet of pond as accordance to Environmental Minister Regulation No. 5/2014, here's the result: | Complied |

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| | | <table><tr><th>Parameter</th><th>Unit</th><th>Latest Results (Dec 2023)</th><th>Standards</th></tr><tr><td>pH</td><td>-</td><td>7.4</td><td>6-9</td></tr><tr><td>BOD</td><td>Mg/l</td><td>32.69</td><td>100</td></tr><tr><td>COD</td><td>Mg/l</td><td>141.69</td><td>350</td></tr><tr><td>TSS</td><td>Mg/l</td><td>73</td><td>250</td></tr></table> <p>Based on that record, all results still suitable with regulation standards. Auditor has been done interview with workers and surrounding village communities, it's known that there's no negative issues related to Abangan River pollution.</p> | Parameter | Unit | Latest Results (Dec 2023) | Standards | pH | - | 7.4 | 6-9 | BOD | Mg/l | 32.69 | 100 | COD | Mg/l | 141.69 | 350 | TSS | Mg/l | 73 | 250 | |
|-----------|--|--|-----------|------------------------|---------------------------|-----------|--------|------|----------|--------|------|-------|--------|------|-------|--------|--------|-----|--------|------|----------|-----|--|
| Parameter | Unit | Latest Results (Dec 2023) | Standards | | | | | | | | | | | | | | | | | | | | |
| pH | - | 7.4 | 6-9 | | | | | | | | | | | | | | | | | | | | |
| BOD | Mg/l | 32.69 | 100 | | | | | | | | | | | | | | | | | | | | |
| COD | Mg/l | 141.69 | 350 | | | | | | | | | | | | | | | | | | | | |
| TSS | Mg/l | 73 | 250 | | | | | | | | | | | | | | | | | | | | |
| 7.8.4 | Mill water use per tonne of FFB is monitored and recorded. - Minor compliance - | <p>The use of water for palm oil processing is listed in the water use record document for period January to December 2023 which is recapitulated every month by the mill assistant. The complete recording of water use per ton of FFB is presented in the following table:</p> <table><tr><th>Period</th><th>M3 (total Water Usage)</th><th>M3/ton FFB</th></tr><tr><td>January</td><td>36,625</td><td>1,40</td></tr><tr><td>February</td><td>31,922</td><td>1,40</td></tr><tr><td>March</td><td>37,420</td><td>1,39</td></tr><tr><td>April</td><td>36,076</td><td>1,41</td></tr><tr><td>May</td><td>12,815</td><td>1,38</td></tr></table> | Period | M3 (total Water Usage) | M3/ton FFB | January | 36,625 | 1,40 | February | 31,922 | 1,40 | March | 37,420 | 1,39 | April | 36,076 | 1,41 | May | 12,815 | 1,38 | Complied | | |
| Period | M3 (total Water Usage) | M3/ton FFB | | | | | | | | | | | | | | | | | | | | | |
| January | 36,625 | 1,40 | | | | | | | | | | | | | | | | | | | | | |
| February | 31,922 | 1,40 | | | | | | | | | | | | | | | | | | | | | |
| March | 37,420 | 1,39 | | | | | | | | | | | | | | | | | | | | | |
| April | 36,076 | 1,41 | | | | | | | | | | | | | | | | | | | | | |
| May | 12,815 | 1,38 | | | | | | | | | | | | | | | | | | | | | |

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|--|---|--|------|----------|---------------------------------|----------|--------|------|--------|--------|------|-----------|--------|------|---------|--------|------|----------|--------|------|----------|--------|------|--|
| | | <table><tr><td>June</td><td>20,868</td><td>1,39</td></tr><tr><td>July</td><td>20,652</td><td>1,38</td></tr><tr><td>August</td><td>24,146</td><td>1,38</td></tr><tr><td>September</td><td>24,438</td><td>1,29</td></tr><tr><td>October</td><td>24,060</td><td>1,19</td></tr><tr><td>November</td><td>18,170</td><td>1,06</td></tr><tr><td>December</td><td>24,630</td><td>1,18</td></tr></table> <p>Based on record verification, the water consumption ratio average is below 1.50 M3/ton FFB (company budget).</p> <p>The company has permit for water exploitation on Decree of General Works and Public Housing (No. 1259/KPTS/M/2023, dated 20 September 2023). The permit is valid 5 years from appointment by agency.</p> <p>In addition, company already paid the water surface tax on 31 May 2024 to Regional Revenue Agency of Sumatera Selatan Province.</p> | June | 20,868 | 1,39 | July | 20,652 | 1,38 | August | 24,146 | 1,38 | September | 24,438 | 1,29 | October | 24,060 | 1,19 | November | 18,170 | 1,06 | December | 24,630 | 1,18 | |
| June | 20,868 | 1,39 | | | | | | | | | | | | | | | | | | | | | | |
| July | 20,652 | 1,38 | | | | | | | | | | | | | | | | | | | | | | |
| August | 24,146 | 1,38 | | | | | | | | | | | | | | | | | | | | | | |
| September | 24,438 | 1,29 | | | | | | | | | | | | | | | | | | | | | | |
| October | 24,060 | 1,19 | | | | | | | | | | | | | | | | | | | | | | |
| November | 18,170 | 1,06 | | | | | | | | | | | | | | | | | | | | | | |
| December | 24,630 | 1,18 | | | | | | | | | | | | | | | | | | | | | | |
| 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 - | <p>The company has evaluation related to fossil fuel for all operational area in fossil fuel consumption comparation from period 2022 to 2023. Here’s the record detail:</p> <table><tr><td>Year</td><td>FFB (MT)</td><td>Diesel consumed by mill (Liter)</td></tr></table> | Year | FFB (MT) | Diesel consumed by mill (Liter) | Complied | | | | | | | | | | | | | | | | | | |
| Year | FFB (MT) | Diesel consumed by mill (Liter) | | | | | | | | | | | | | | | | | | | | | | |

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| | | <table><tr><td>2022</td><td>162,350</td><td>115,581</td></tr><tr><td>2023</td><td>250,542</td><td>70,391</td></tr></table> <p>Based on that record, there's decreasing of fossil fuel for mill operation on 2023. The company also showed the record of waste material for boiler fuel as an renewable energy.</p> | 2022 | 162,350 | 115,581 | 2023 | 250,542 | 70,391 | |
| 2022 | 162,350 | 115,581 | | | | | | | |
| 2023 | 250,542 | 70,391 | | | | | | | |
| 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 | <p>(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.</p> <p>- Critical (Major) compliance -</p> | <p>GHG emissions for the unit of certification are identified, assessed and monitored using PalmGHG Calculator (please refer to Annex). Also, PT Dendymarker Indah Lestari have established the procedure Calculation and Mitigation of Green House Gas Emission No.ENC 01-12/04-03-2019/Rev.1 dated 18 March 2019, whereby provide guidance to register source of emissions as result of company operation, mointor and reduce the use of materials emitting GHG emission, calculate GHG emission from company operational activities. Source of emission inventory from estate operation: use of inorganic fertilizer Urea (N), Dolomite (CaO), MOP (K₂O), Rock Phospate (P₂O₅), use of pesticide, use HSD fuel, planted area, mature oil palm, FFB production, distance estate to POM, distance POM to bulking tank, OER %, KER %, presence of methane capture facility, etc.</p> <p>GHG reduction plan identified under "Rencana Pengurangan Emisi Gas Rumah Kaca (GHG Emission) - 2024":</p> <table><tr><td>Stages/ Activity type</td><td>Mitigation Plan</td><td>Implementation</td></tr></table> | Stages/ Activity type | Mitigation Plan | Implementation | Complied | | | |
| Stages/ Activity type | Mitigation Plan | Implementation | | | | | | | |

| | | | | | |
|--|----------------------------|--|---|--|--|
| | | Preparation | | | |
| | Land clearing/tree felling | Zero burning | <ul style="list-style-type: none">- Memorandum from Director of Estate Department on zero burning- Restoration (tree planting) record- HCV map- Topographic map- HCV assessment- Land clearing SOP | | |
| | | Planting trees to absorb emission | | | |
| Identification of HCV and restore HCV area | | | | | |
| Implement oil palm best management practice | | | | | |
| River riparian/buffer zone management | | | | | |
| Planting trees in river riparian/buffer zone and critical area | | | | | |
| Socialization to all level of worker on GHG mitigation plan during land clearing | | | | | |
| | Planting on peat | <p>Not recommended</p> <p>If needed, implement best management practices</p> | <ul style="list-style-type: none">- To manages the peat area as per regulation such as controlling the water level;- Maintain water level <40 cm;- Install 66 water level in main drain and collection drain; | | |

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| | | | Effective fertilizer application as per recommendation | - Utilize recommended pesticide | |
| | | | Housing | | |
| | | Use of fossil fuel for electric generation | Maintenance the machinery (genset) on regular basis | - Vehicle maintenance record - Planting record - Evaluation on Genset's fuel efficiency | |
| | | | Socialization to all level of worker on GHG mitigation plan related to machinery use and use of fossil fuel; and electricity efficiency | | |
| | | | Emission monitoring on regular basis | | |
| | | Waste decomposition in landfill | Waste collection to landfill | Landfill in UMW South estate | |
| | | Fertilizer application | Effective fertilizer application as per recommendation | - Leaf sampling analysis for accurate fertilizer recommendation - Implement SOP fertilizer application | |
| | | | No fertilizer application in rainy season | | |
| | | | No fertilizer application on river buffer zone/riparian area | | |

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| | | | Socialization to all level of worker on GHG mitigation plan related to impact of fertilizer application | | | | |
| | | | Planting trees | | | | |
| | | | Transportation arrangement (effective and efficient) | | | | |
| | | | Socialization to all level of worker on GHG mitigation plan related to machinery use and use of fossil fuel | | | | |
| | | Fertilizer and pesticide application | Planting beneficial plant | - Leaf sampling analysis for accurate fertilizer recommendation - Implement SOP fertilizer application - Utilize recommended pesticide | | | |
| | | | Spraying knapsack calibration | | | | |
| | | | Spraying based on weed percentage >60% | | | | |
| | | | Effective fertilizer application as per recommendation | | | | |
| | | Housing | | | | | |
| | | Use of fossil fuel for | Maintenance the machinery (genset) on regular basis | Vehicle maintenance record | | | |

| | | | | |
|--|--|---|---|--|
| | | electric generation | Socialization to all level of worker on GHG mitigation plan related to machinery use and use of fossil fuel; and electricity efficiency | Planting record - Evaluation on Genset's fuel efficiency |
| | | | Emission monitoring on regular basis | |
| | | Waste decomposition in landfill | Waste collection to landfill | Landfill in UMW South estate |
| | | FFB processing in palm oil mill | | |
| | | Waste management | Using methane capture and utilize the biogas | - Methane capture and biogas plant in POM - Install EFB shredder in POM |
| | | | Utilize EFB as boiler fuel | |
| | | Use of fossil fuel for transportation (FFB, CPO, PK, EFB) | Maintenance the vehicle on regular basis | - Vehicle maintenance record - Evaluation on electricity efficiency |
| | | | Socialization to all level of worker on GHG mitigation plan related to electricity efficiency | |
| | | Operation of POM's machinery including boiler | Maintenance the POM's machinery on regular basis | - Machinery maintenance record - Evaluation on boiler's efficiency |
| | | | Socialization to all level of worker on GHG | |

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|--|--|---|-------------------------------------|------------------------------|--------------------------------------|--|
| | | <table><tr><td>mitigation plan related to emission</td><td rowspan="2">- Emission monitoring report</td></tr><tr><td>Emission monitoring on regular basis</td></tr></table> | mitigation plan related to emission | - Emission monitoring report | Emission monitoring on regular basis | |
| mitigation plan related to emission | - Emission monitoring report | | | | | |
| Emission monitoring on regular basis | | | | | | |
| 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>Unit of certification have conducting High Carbon Stock Assessment (HCSA) in 2019 as per documented in the Report of "Identifikasi Stok Karbon Tinggi di PT Dendymarker Indah Lestari, Juli 2019".</p> <p>The potential sources of emissions that can occur and plans to minimize these emissions are assessed.</p> | Complied | | | |
| 7.10.3 | <p>(C) Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored.</p> <p>- Critical (Major) compliance -</p> | <p>Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored periodically by engage the accredited laboratory.</p> | Complied | | | |
| Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area. | | | | | | |
| 7.11.1 | <p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p> | <p>Unit of certification commences replanting for all palm crops from the previous company, due to crops having less optimized growth and under-yield production and immediately replanted.</p> <p>Replanting activities conducted manual and mechanic system.</p> <p><u>Sei Rupit Estate/scheme smallholders:</u></p> <p>BAPP Replanting</p> <p>Kontraktor: CV ACAN BROTHERS (Contract No. 115/SPK-R/KKBS-AB/VIII/2022).</p> <p>Activities: Felling, Chipping, Hole, Field Drain, Platform, Set-up culverts.</p> <p>Total hectarage: 144.70 ha.</p> <p>Date of work finish: 30 Mar 2023.</p> | Complied | | | |

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| | | <p><u>Sei Liam Estate:</u> BAPP Replanting Kontraktor: PT Surya Baru Prima Nusantara (Contract No. 14/RMO-MR/DIL.SLME-SBPN/IV/2023). Activities: Double Hole, Field Drain, Platform. Total hectarage: 3.24 ha. Date of work finish: 10 Jun 2023.</p> | |
| 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>Kelompok Tani Peduli Api (KTPA) consist of 35 persons as represented villagers/from surrounding village and as an employee. They lived in surrounding villages and contributed to report and monitor if any hotspot/fire within the company.</p> <p>Frequent monitor and control by UoC as documented in Laporan Pengendalian Kebakaran Lahan Milik Masyarakat Dalam HGU dan Kebun Masyarakat Sekitar PT Dendymarker Indah Lestari, 2023: 1 Oct 2023: location of monitoring in villagers/smallholder plot at Kertasari village.</p> | Complied |
| 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>Kelompok Tani Peduli Api (KTPA) consist of 35 persons as represented villagers/from surrounding village and as an employee. They lived in surrounding villages and contributed to report and monitor if any hotspot/fire within the company.</p> <p>Frequent monitor and control by UoC as documented in Laporan Pengendalian Kebakaran Lahan Milik Masyarakat Dalam HGU dan Kebun Masyarakat Sekitar PT Dendymarker Indah Lestari, 2023: 1 Oct 2023: location of monitoring in villagers/smallholder plot at Kertasari village.</p> | Complied |

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Criteria 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.

PROCEDURAL NOTE for 7.12:

The RSPO Principles and Criteria 2018 include new requirements to ensure the effective contribution of the RSPO in stopping deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Approach Guide into the revised standard.

The RSPO ToC also encourages RSPO to commit to balancing between sustainable livelihoods and reducing poverty with the need to conserve, protect and improve the quality of ecosystems.

High Forest Cover Countries (HFCC) are in dire need of economic opportunities that can help people choose their own path in carrying out development, while at the same time providing social and economic benefits and safeguards.

Procedures will be developed that are adapted to support the development of sustainable palm oil by indigenous peoples and local communities who have legal or customary rights. The procedure will apply in certain HFCC countries and in the High Forest Cover Landscape (HFCL) within it.

The development of this procedure will be guided by the No Deforestation Joint Steering Group (NDJSG) between the RSPO and HCSA members. In HFCC countries, RSPO will work with governments, communities and other stakeholders to develop this procedure through participatory processes at national and regional levels. The duration of this activity is specified in the Terms of Reference for NDJSG and is publicly available.

| | | | |
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| 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>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company under Lippo group.</p> <p>Re-assessment of HCV and HCS areas was carried out by the PKH Consultant in March 2019 with a peer review that was approved on 20 July 2020.</p> <p>Historical analysis of Land Use Change Analysis (LUCA) is carried out as below stages:</p> <p>LUCA Submission: 30 Sep 2014</p> <p>LUCA Review Report Pass: 6 Nov 2019</p> <p>Annex 7 Concept Note submission to RSPO: 2 Sep 2020</p> <p>Annex 8 Compensation Plan submission to RSPO: 29 Jul 2021</p> <p>Annex 8 Compensation Plan endorsed: 12 Aug 2021</p> | Complied |
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| 7.12.2 | <p>(C) HCV and HCS forests, and other conservation areas are identified as follows:</p> <ul style="list-style-type: none"> - Critical (Major) compliance - <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>PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from previous company under Lippo group. The former HCV Assessment is conducted by Sonokeling consultant in November 2013 with RSPO approved assessor. After the acquisition of the company, therefore re-assessment of HCV and HCS areas was carried out by the PKH Consultant in March 2019 with a peer review that was approved on 20 July 2020.</p> | Complied |
| | <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>Since SIPEF Group acquired the land in 2017, there is no new plantings/new development or extension new land of PT Dendylmarker Indah Lestari since 15 November 2018. They only conduct replanting for agronomy reason to replace unproductive palm.</p> | |
| 7.12.3 | <p>(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <ul style="list-style-type: none"> - Critical (Major) compliance - | <p>No new oil palm planting within scope of certification. During onsite visit, auditor did not find new planting.</p> <p>Not Applicable in Indonesia</p> | Not Applicable |
| <p>PROCEDURAL NOTE for 7.12.3:</p> <p>Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.</p> | | | |
| 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</p> | <p>The former HCV Assessment of PT Dendymarker Indah Lestari was conducted by Sonokerling Akreditas Nusantara in November 2013. Where the scope of HCVA is referred to permitted managed area covers 17,793.5 Ha. Total HCV area is 2,893.50 ha consisting of HCV1, HCV3, HCV4 and HCV5.</p> <p>Due to reduction of scheme smallholder managed area (Sungai Rupit Estate) by the revising permit from local government (Musirawas Utara Regency) covering area 4,088.59 ha and 1,811.87 ha, therefore total</p> | Complied |

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| | <p>directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p> | <p>current permitted managed area 11,893.04 ha. This also affecting the total HCV managed area to be 2,494.23 ha.</p> <p>Re-assessment of HCV and HCS areas was carried out by the PKH Consultant in March 2019 with a peer review that was approved on 20 July 2020. According to the HCV-HCS re-assessment report, the HCV managed area determined is 2,494.23 ha and HCS managed area is 2,320.65 ha where HCV-HCS is overlapping each other.</p> <p>The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area, consisting program as below:</p> <ul style="list-style-type: none"> • Monitoring HCV areas, riparian areas and swamp forests on a regular basis to see threats • Dissemination of information or socializing to all workers and the communities, as well as invite the community to carry out participatory monitoring of HCV areas • Frequent monitoring of flora and fauna • Installing the HCV boundary stakes. • Frequent inspection on HCV area, including the signboard condition. • Enrichment planting in riparian areas with local plant species • Management and monitoring on peat area within HCV/HCS area • Create transects to observe animals and install camera traps • Creating and developing forest plant nurseries • Identify and establish communication with communities already working in HCV areas. | |
| 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</p> | <p>No new oil palm planting within scope of certification after 15 November 2018 . During onsite visit, auditor did not find new planting.</p> <p>Rights of local communities have not identified in HCV areas.</p> | Complied |

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| | involvement in the maintenance and management of these conservation areas. - Minor compliance - | | |
| 7.12.6 | All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species. - Minor compliance - | The former HCV Assessment of PT Dendymarker Indah Lestari was conducted by Sonokerling Akreditas Nusantara in November 2013. Where the scope of HCVA is referred to permitted managed area covers 17,793.5 Ha. Total HCV area is 2,893.50 ha consisting of HCV1, HCV3, HCV4 and HCV5. According to the HCV assessment, there are no RTE species was identified if refer to the IUCN Redlist. Appropriate disciplinary measures are still taken by unit of certification to disallowing capture, harm, collect, trade, possess or kill the wildlife species. | Complied |
| 7.12.7 | The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan. - Minor compliance - | No new oil palm planting within scope of certification after 15 November 2018. During onsite visit, auditor did not find new planting. Monitoring wildlife that verified: - "Form Monitoring Satwa Liar Sei Liam Estate" period March 2024. - "Form Monitoring Satwa Liar Sei Mandang Estate" period January 2024. - "Form Monitoring Satwa Liar Sei Rupit Estate" period February 2024. Resulted no RTE species was identified. | Complied |
| 7.12.8 | (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. - Critical (Major) compliance - | PT Dendymarker Indah Lestari is acquired by SIPEF Group since 2017 from RSPO member. When it was managed by SIPEF Groupi, the historical process of RaCP is as follows: 1. Year of Acquisition: 2017 2. Previous subsidiary: PT Agro Investama Gemilang (RSPO membership 1-0146-13-000-00) | Complied |

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| | | <ol style="list-style-type: none"> 3. Current subsidiary: SIPEF Group (RSPO membership1-0021-05-000-00) 4. HCV/Social Impact assessment: 1 - 9 November 2013 5. HCS Assessment: March - May 2019 6. LUCA submission: 30 September 2014 7. LUCA review report status Pass: 6 November 2019 8. Annex 7 Concept Note submission to RSPO: 2 Sep 2020 9. Annex 8 Compensation Plan submission to RSPO: 29 Jul 2021 10. Annex 8 Compensation Plan endorsed: 12 Aug 2021 <p>Recap of the plan:</p> <p>The Remediation and Compensation Plan of PT Dendymarker Indah Lestari are 59.80 ha remediation on riparian area and compensation area is 20.32 ha. Total Remediation and Compensation area is 80.12 ha. Based on field visit to Blok K03 Sei Liam Estate, the compensation area are still preserved and well managed. Sighted that natural growth of Pulai (Alstonia scholaris) and Gelam (Melaleuca cajuput) were dominated growth to recovers the area.</p> | |
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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in 2023 for Dendymarker Indah Lestari 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 data 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 Dendymarker Indah Lestari POM and supply base are as following:

| Emission per product | tCO ₂ e/tProduct |
|----------------------|-----------------------------|
| CPO | 7.41 |
| PK | 7.41 |

| Extraction | % |
|------------|-------|
| OER | 22.94 |
| KER | 3.86 |

| Production | t/yr |
|--------------|------------|
| FFB Process | 250,541.54 |
| CPO Produced | 57464.62 |
| PK Produced | 9672.61 |

| Land Use | Ha |
|-----------------------------|------------------|
| OP Planted Area | 19560.63 |
| OP Planted on peat | 7774.95 |
| Conservation (forested) | 5071.26 |
| Conservation (non-forested) | 0 |
| Total | 32,406.84 |

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 | 72,905.17 | 1.20 | 104,156.71 | 0.66 | 45,083.83 | 0.00 | 222,145.71 | |
| CO ₂ Emission from fertilizer | 10,074.13 | 0.17 | 11,571.47 | 0.07 | 3,757.76 | 0.00 | 25,403.36 | |
| NO ₂ Emission from fertilizer | 6,510.58 | 0.11 | 8,601.07 | 0.05 | 2,494.99 | 0.00 | 17,606.64 | |
| Fuel Consumption | 638.82 | 0.01 | 3,681.14 | 0.02 | 655.37 | 0.00 | 4,975.34 | |
| Peat Oxidation | 340,047.16 | 5.59 | 0.00 | 0.00 | 82,282.75 | 0.00 | 422,329.91 | |
| Sink | | | | | | | | |
| Crop Sequestration | -69,171.52 | -1.14 | -136,994.06 | -0.87 | -49,317.60 | 0.00 | -255,483.18 | |
| Conservation Sequestration | -22,872.09 | -0.38 | -23,631.37 | -0.15 | 0.00 | 0.00 | -46,503.45 | |
| Total | 384,753.35 | 6.33 | -32,615.03 | -0.21 | 96,238.22 | 0.00 | 448,376.53 | |

**Note: Includes both estates and smallholders*

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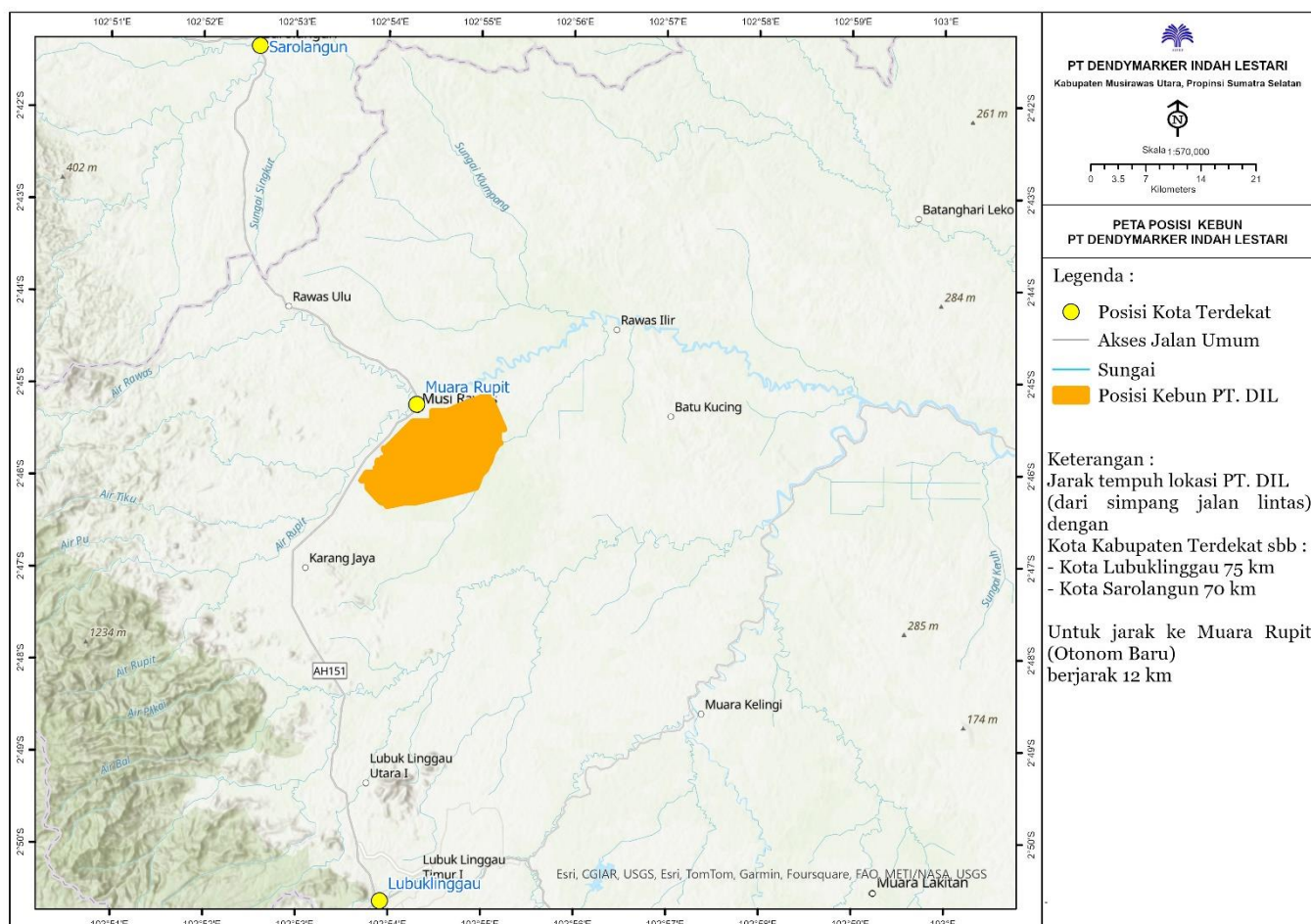
Summary of Mill Emission and Credit

| | tCO ₂ e | tCO ₂ e/tFFB |
|------------------------------|--------------------|-------------------------|
| Emission | | |
| POME | 49110.39 | 0.20 |
| Fuel Consumption | 216.29 | 0.00 |
| Grid Electricity Utilization | 0.28 | 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 | 49326.95 | 0.20 |

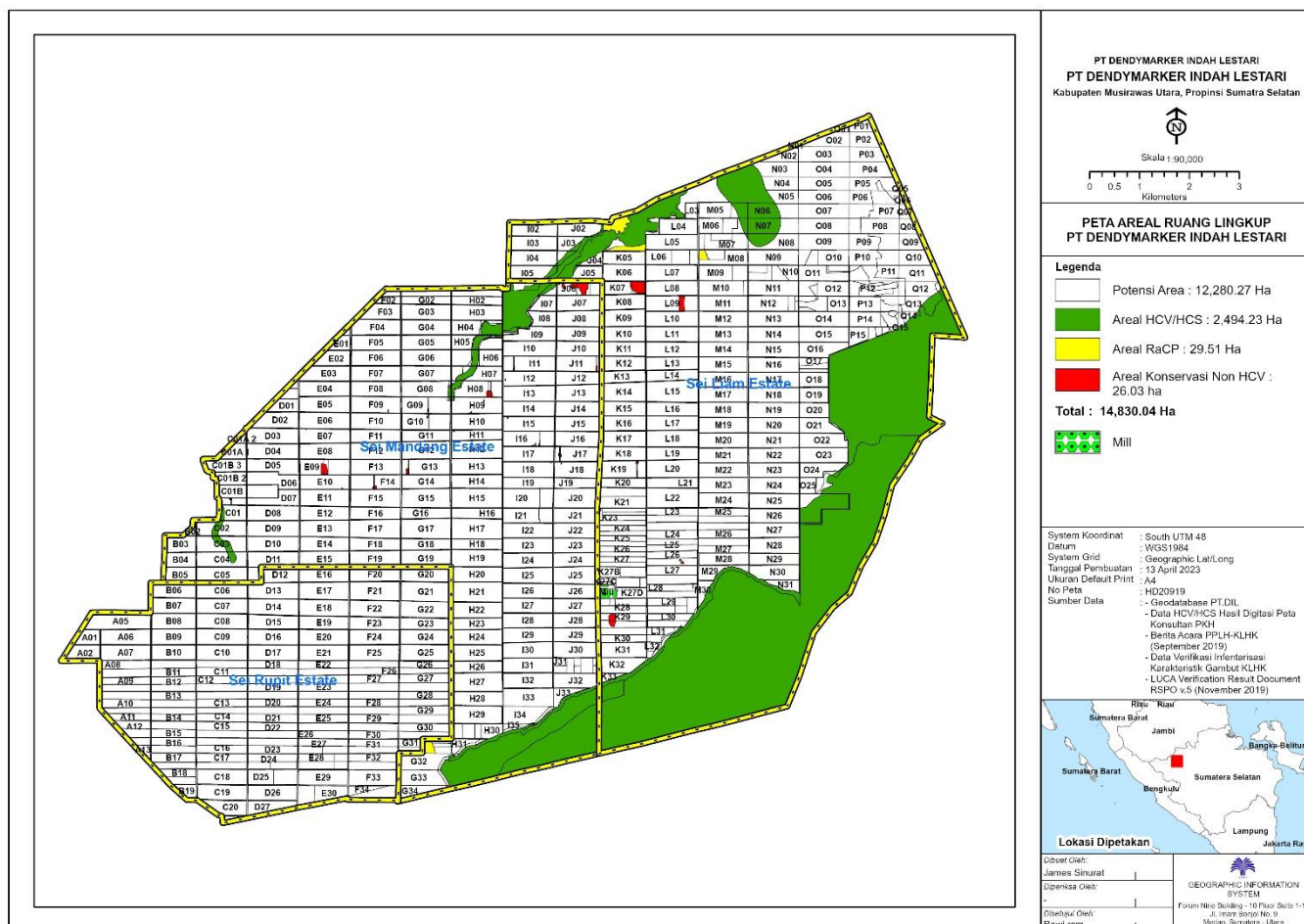
| Palm Oil Mill Effluent (POME) Treatment: | |
|---|-----|
| Divert to Compost (%) | 0 |
| Divert to anaerobic diversion (%) | 100 |

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

Appendix C: Location Map of Certification Unit and Supply bases



Appendix D: Estate Field Map



Appendix E: List of Smallholder Registered and/or sampled

Not Applicable for P&C

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Revision 15 (Nov 2023)**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 |