

RSPO PRINCIPLE AND CRITERIA PUBLIC SUMMARY REPORT

- ☐ Initial Assessment
- ☒ Annual Surveillance Assessment (2_4)
- ☐ Recertification Assessment (Choose an item.)
- ☐ Extension of Scope

Client Company Name / Parent Company: SIPEF Group
Client Company / Parent Company Address: Kasteel Calesberg – Calesbergdreef 5, B-2900 Schoten – Belgium
Certification Unit: PT. Eastern Sumatra Indonesia - Bukit Maradja Palm Oil Mill Location of Certification Unit: Nagori Marihat Bukit Village, Gunung Malela District, Simalungun Regency, 21175, Sumatera Utara, Indonesia
Date of Final Report: 23/04/2024

TABLE of CONTENTS
Page No

Section 1: Scope of the Assessment.....	3
1. Company Details	3
2. Certification Information	3
3. Other Certifications.....	4
4. Location(s) of Mill & Supply Bases	4
5. Description of Supply Base	4
6. Plantings & Cycle.....	5
7. Summary of Certified Tonnage of FFB (Own Certified Scope)	5
8. Summary of Certified Tonnage of FFB (from other certified unit(s))	5
9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate).....	6
10. Summary of Certified Tonnage (not applicable for ISS)	6
11. Summary of Actual Volume sold	7
12. Independent Smallholders Certified Tonnage / Volume	12
13. Independent Smallholders Actual Sold Tonnage / Volume	12
Section 2: Assessment Process	14
2.1 Assessment Methodology, Programme, Site Visits.....	14
2.2 BSI Assessment Team	15
2.3 Assessment Plan.....	17
Section 3: Assessment Findings	22
3.1 Multiple Management Units and Time Bound Plan.....	22
3.2 Progress of scheme smallholders and/or outgrowers.....	26
3.3 Details of Nonconformities	30
3.3.1 Status of Nonconformities Previously Identified and Observations.....	33
3.3.2 Summary of the Nonconformities and Status	34
3.4 Stakeholders and previous land owner / user consultation.....	35
3.5 Impartiality and conflict of interest	39
Formal Signing-off of Assessment Conclusion and Recommendation	40
Appendix A: Summary of Findings	41
Appendix B: GHG Reporting Executive Summary	224
Appendix C: Location Map of Certification Unit and Supply bases.....	226
Appendix D: Estate Field Map	227
Appendix E: List of Smallholder Registered and/or sampled	229
Appendix F: List of Abbreviations	230

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Section 1: Scope of the Assessment

1. Company Details			
Parent Company	SIPEF Group		
RSPO Membership Number	1-0021-05-000-00	Membership Approval Date	07/12/2005
Address	Kasteel Calesberg – Calesbergdreef 5, B-2900 Schoten – Belgium		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	PT. Eastern Sumatra Indonesia - Bukit Maradja Palm Oil Mill		
Location / Address	Nagori Marihat Bukit Village, Gunung Malela District, Simalungun Regency, 21175, Sumatera Utara, Indonesia		
Website	https://www.sipef.com/		
Management Representative	Sander Van Den Ende	E-mail	svdende@sipef.com
Telephone	+6261 - 41060020	Facsimile	+6261 – 452 0908

2. Certification Information			
Certificate Number	RSPO 632266	Certificate Start Date	17/05/2020
Date of First Certification	17/05/2010	Certificate Expiry Date	16/05/2025
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	The objective of the assessment was to conduct a surveillance audit and look for positive evidence to ensure that elements of the scope of certification and the requirements of the Principles & Criteria For Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 th April 2020.		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2_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 checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	30 MT FFB/hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

3. Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
BSI-ISPO 614348	ISPO	PT. BSI Group Indonesia	18/07/2026
EU-ISCC-Cert-ID230-20230090	ISCC	PT. SBC Asia Sertifikasi	03/12/2024
00053944	ISO 9001:2015	PT. Llyod's Register Indonesia	02/07/2024

4. Location(s) of Mill & Supply Bases

Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Bukit Maradja POM	Nagori Marihat Bukit Village, Gunung Malela District, Simalungun Regency, Sumatera Utara Province, Indonesia	3° 00' 44.26" N	99° 14' 08.06" E
Bukit Maradja Estate	Nagori Marihat Bukit Village, Gunung Malela District, Simalungun Regency, Sumatera Utara Province, Indonesia	3° 00' 04.03" N	99° 13' 24.90" E
Kerasaan Estate	Nagori Marihat Bukit Village, Gunung Malela District, Simalungun Regency, Sumatera Utara Province, Indonesia	3° 03' 51.00" N	99° 15' 53.53" E
Timbang Deli Estate	Timbang Deli Village, Galang District, Deli Serdang Regency, Sumatera Utara Province, Indonesia	3° 27' 20.97" N	99° 53' 58.47" E

5. Description of Supply Base

New Planting Development					
<input checked="" type="checkbox"/> No			<input type="checkbox"/> Yes		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Bukit Maradja Estate	3,093.08	43.54	41.32	3,177.94	97.33
Kerasaan Estate	2,321.95	11.81	28.77	2,362.53	98.26
Timbang Deli Estate	445.46	13.53	513.20	972.19	45.82
Total	5,860.49	68.88	583.98	6,512.16	89.98

Note:

Information for changes in Planted hectareage, HCV hectareage, Infrastructure & Other hectareage:

HCV area hectareage alteration detailed in the latest HCV-HCS assessment report PT. Eastern Sumatra Indonesia (Bukit Maradja Estate) and PT. Kerasaan Indonesia (Kerasaan Estate) from PT. Meganesia Tirta Foresta, year 2022. Explanation and detailed comparison detailed into indicator 7.12.2. Note that in HCV assessment by YASBI, 2009 – the assessor categorized some planted area and infrastructure area as "potential HCV"; whereby in the 2022 HCV-HCS assessment, status of "potential HCV" was erased. Only definitive

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

area categorized as HCV identified. Therefore, increased hectarage identified under planted area category in Bukit Maradja Estate was observed.

Planted area in Timbang Deli Estate increase 94.21 Ha because of new planting. This new planting was approved as per the RSPO NPP for PT. Timbang Deli Indonesia, uploaded 11 February 2018 for 30 days with no comment.

6. Plantings & Cycle

Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Bukit Maradja Estate	417.82	1589.28	459.18	626.80	2,675.26	417.82
Kerasaan Estate	225.81	1,192.60	386.05	517.49	2,096.14	225.81
Timbang Deli Estate	113.12	332.34	-	-	332.34	113.12
Total (ha)	756.75	3,114.22	845.23	1,144.29	5,103.74	756.75

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 (May 2023 – April 2024)	Actual (March 2023 – February 2024)		Forecast (May 2024-April 2025)
		Previous license period (March-April 2023)	Current license period (May 2023-February 2024)	
Bukit Maradja Estate	64,500	7,761.27	49,082.14	57,269.77
Kerasaan Estate	52,110	6,796.12	40,156.21	35,585.06
Timbang Deli Estate	6,983	923.99	6,917.91	8,646.35
Total	123,593.00	111,637.64	111,637.64	101,501.18

Note: Audit team noted the yield/productivity for Timbang Deli Estate sets at 26 MT/Ha/year. This was verified that Timbang Deli Estate planted area were entering productive palm age; this is first cycle oil palm planting. Timbang Deli Estate was previously planted with rubber. Information added into indicator 3.1.1.

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

Estate / Smallholders	Tonnage (MT) / year			
	Estimated (May 2023 – April 2024)	Actual (March 2023 – February 2024)		Forecast (May 2024-April 2025)
		Previous license period (March-April 2023)	Current license period (May 2023-February 2024)	
NIL				
Total				

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

9.

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated (May 2023 – April 2024)	Actual (March 2023 – February 2024)		Forecast (May 2024-April 2025)
		Previous license period (March-April 2023)	Current license period (May 2023-February 2024)	
NIL				
Total				

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	Mar-23	8,280.35	-	8,280.35
2	Apr-23	7,201.03	-	7,201.03
3	May-23	9,827.98	-	9,827.98
4	Jun-23	10,558.80	-	10,558.80
5	Jul-23	11,937.76	-	11,937.76
6	Aug-23	11,565.36	-	11,565.36
7	Sep-23	10,901.69	-	10,901.69
8	Oct-23	10,470.73	-	10,470.73
9	Nov-23	9,103.45	-	9,103.45
10	Dec-23	8,664.42	-	8,664.42
11	Jan-24	5,818.79	-	5,818.79
12	Feb-24	7,307.28	-	7,307.28
TOTAL		111,637.64	-	111,637.64
Note:				

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated (May 2023 – April 2024)	Actual (March 2023 – February 2024)		Forecast (May 2024-April 2025)
	Previous license period (March-April 2023)	Current license period (May 2023-February 2024)	
FFB	FFB		FFB
123,593.00 MT	15,481.38 MT	96,156.26 MT	101,501.18 MT

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

	TOTAL	111,637.64 MT	
CPO (OER: 24.00%)	CPO (OER: 23.68%)		CPO (OER: 23.50%)
29,662.00 MT	3,673.51 MT	22,765.44 MT	23,852.78 MT
	TOTAL	26,438.95 MT	
PK (KER: 5.50%)	PK (KER: 5.22%)		PK (KER: 5.00%)
6,789.00 MT	798.896 MT	5,030.693 MT	5,076.06 MT
	TOTAL	5,820.589 MT	
Note:			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Mar-23	1,965.613	422.131
2	Apr-23	1,707.902	367.765
3	May-23	2,424.550	508.539
4	Jun-23	2,520.086	540.414
5	Jul-23	2,834.714	607.354
6	Aug-23	2,758.592	590.982
7	Sep-23	2,624.582	566.382
8	Oct-23	2,441.067	565.094
9	Nov-23	2,134.043	499.051
10	Dec-23	1,904.702	468.824
11	Jan-24	1,368.449	303.930
12	Feb-24	1,754.659	380.123
TOTAL		26,438.96	5,820.589
Note:			

11. Summary of Actual Volume sold					
Current License period (May 2023-February 2024)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	22,752.86	-	-	4	22,756.86
PK (MT)	5,005.17	-	-	-	5,005.17
Credits	-	-	-	-	-

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Previous License period (March-April 2023)					
CPO (MT)	3,677.108	-	-	1	3,678.108
PK (MT)	789.896	-	-	-	789.896
Credits	-	-	-	-	-
Note: Conventional is RSPO certified material but sold as non-RSPO. <i>1.</i>					

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. SM	TR-d9016252-9e60	18.9	
2	PT. MM	TR-b67aa049-6610	27.27	
3	PT. SM	TR-77554a54-1c00		49.23
4	PT. SM	TR-15381b36-56e1	276.88	
5	PT. SM	TR-206f66ed-ffa4	499.46	
6	PT. MM	TR-21ca50ca-ea09	467.56	
7	PT. MNA	TR-8b499ce9-df47	2.14	
8	PT. SM	TR-4e7a98a0-1460	236.44	
9	PT. MNA	TR-4b35bdda-f47a	474.87	
10	PT. SM	TR-01c89ca6-443e		303.68
11	PT. MNA	TR-7f577858-2cf7	18.72	
12	PT. MM	TR-71ea591f-ba67	31.84	
13	PT. MNA	TR-85b12e03-1d48	425.92	
14	PT. SM	TR-dbbba84bd-c815	262.9	
15	PT. SM	TR-f3e7f76e-d4c8	463.12	
16	PT. SM	TR-f310c078-fdbe		96.32
17	PT. MM	TR-f46045f2-e9e8	352.59	
18	PT. SM	TR-68997a38-bb2b		242.25
19	PT. MNA	TR-f7af6b6e-f14d	480.9	
20	PT. MNA	TR-d0bc31f1-5a31	25.32	
21	PT. MNA	TR-cf1c3e43-a3cd	48.7	
22	PT. SM	TR-a740c2bf-e669	36.37	
23	PT. SM	TR-75518459-fad1	32.91	
24	PT. SM	TR-9107a429-aedb	499.79	

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

25	PT. MM	TR-295b81a2-1369	417.72	
26	PT. SM	TR-3ed86744-6e6d	492.48	
27	PT. MM	TR-2e473e7b-2b75	129.24	
28	PT. SM	TR-ef1a5bd2-f40b		107.75
29	PT. SM	TR-44db9b47-d7a5		457.45
30	PT. MM	TR-3a9f443f-61d7	81.79	
31	PT. MNA	TR-5a64136b-2e10	5.27	
32	PT. SM	TR-5f73ef35-281d	6.81	
33	PT. SM	TR-7e40491d-d630	337.27	
34	PT. MM	TR-37a50d89-3016	17.66	
35	PT. MNA	TR-62496c20-f78c	24.47	
36	PT. MM	TR-a7a33cac-5028	851.09	
37	PT. SM	TR-a405f2ea-2927	466.37	
38	PT. MM	TR-ac989f5b-8219	499.48	
39	PT. MNA	TR-b662720d-d269	18.01	
40	PT. MNA	TR-c7f6d30d-f27c	435.59	
41	PT. MNA	TR-d0ab9fbf-ca97	249.53	
42	PT. SM	TR-4fa6250e-73f3		42.55
43	PT. SM	TR-cbc0816b-9a03		555.64
44	PT. MNA	TR-0f18f898-cf6b	10.07	
45	PT. SM	TR-35e3460f-c672	499.1	
46	PT. SM	TR-68a81abb-210a	455.9	
47	PT. SM	TR-bb2a5a96-9f5b	483.66	
48	PT. MNA	TR-c8477afb-0622	0.35	
49	PT. MNA	TR-cf33d1ff-1d3b	179.63	
50	PT. SM	TR-f2daefdc-742a	263.98	
51	PT. SM	TR-a1be910d-236d		44.36
52	PT. SM	TR-3cb1a224-0083		538.39
53	PT. MNA	TR-0f18f898-cf6b	10.07	
54	PT. SM	TR-35e3460f-c672	499.1	
55	PT. SM	TR-68a81abb-210a	455.9	
56	PT. SM	TR-bb2a5a96-9f5b	483.66	
57	PT. MNA	TR-c8477afb-0622	0.35	
58	PT. MNA	TR-cf33d1ff-1d3b	179.63	

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

59	PT. SM	TR-f2daefdc-742a	263.98	
60	PT. MM	TR-81f535f9-7c54	499.49	
61	PT. SM	TR-154a0731-746e		61.61
62	PT. SM	TR-254955c2-5e0e		518.5
63	PT. SM	TR-0aba4214-1080	48.02	
64	PT. MNA	TR-4b1f26be-e82a	294.86	
65	PT. MNA	TR-4dc35e0f-c64a	12.02	
66	PT. SM	TR-5a06bbe3-349f	386.01	
67	PT. SM	TR-55d90d99-e6bd	498.95	
68	PT. SM	TR-80f5c031-5117	43.43	
69	PT. MM	TR-276b0bf5-3522	13.7	
70	PT. MNA	TR-afd27de1-ef5a	472.45	
71	PT. SM	TR-badb3533-5f51	12.49	
72	PT. MM	TR-bd0e608c-09c4	489.31	
73	PT. SM	TR-d1f3892b-d8b9	473.25	
74	PT. SM	TR-e51272f9-8d61	483.24	
75	PT. SM	TR-48811fa9-6393		181.5
76	PT. SM	TR-76c430af-444f		430.07
77	PT. MNA	TR-2d90e4a3-2192	185.24	
78	PT. MM	TR-3d3c199d-0fd5	10.29	
79	PT. SM	TR-8c00e85f-d5cc	343.37	
80	PT. SM	TR-79d09e28-a261		498.04
81	PT. SM	TR-85d28d8d-8aab	761.04	
82	PT. MNA	TR-96db78ee-011c	11.18	
83	PT. MM	TR-77798201-ec92	223.37	
84	PT. MM	TR-cd055aa4-b04b	492.54	
85	PT. SM	TR-d7448af6-2014	496.99	
86	PT. MNA	TR-e28a29e8-155c	24.82	
87	PT. SM	TR-e5523025-d2b1		69.93
88	PT. SM	TR-f7ac53ed-c20c	26.1	
89	PT. SM	TR-f796de61-fb56	112.98	
90	PT. SM	TR-8cc860fb-ec45	473.52	
91	PT. MM	TR-8fa03c0d-e022	7.33	
92	PT. SM	TR-18c41651-a246	236.96	

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

93	PT. SM	TR-82bae400-15f6	2.21	
94	PT. MNA	TR-637c02c5-95bb	15.67	
95	PT. SM	TR-b6008828-1f87	208.85	
96	PT. MNA	TR-c6fdab44-2034	277.81	
97	PT. SM	TR-f54120af-cdf9	155.53	
98	PT. MM	TR-f5259903-0d00	244.17	
99	PT. SM	TR-f581f163-29eb		1.96
100	PT. SM	TR-0ff677c8-eea1		376.42
101	PT. SM	TR-2ed3e005-d741	454.07	
102	PT. SM	TR-3a2d6ec7-3ce6	453.01	
103	PT. SM	TR-4d2c3cc9-1313		36.33
104	PT. MNA	TR-4dae5afc-fd74	36.05	
105	PT. MM	TR-8d10ff14-566d	31.87	
106	PT. MM	TR-64a52046-bdc6	469.32	
107	PT. SM	TR-98fb0cfc-3bbc	290.3	
108	PT. SM	TR-b3c7baed-36e4	25.73	
109	PT. MNA	TR-c6c09308-45f1	454.56	
110	PT. SM	TR-2a6a6f39-d37d		123.58
111	PT. SM	TR-3b02272c-5c79		269.61
TOTAL			23,743.67	5,518.84

Note:

Some of the transactions were not confirmed when audit performed, hence the table does not represent all of transactions made by CH

11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)

No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
	NIL		0	0
TOTAL			0	0

Note:

1. Last audit was carried out 1-4 March 2023

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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RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

1	Transporter	5	0
TOTAL		5	0
Note: 1. Bukit Maradja POM recorded the transportation loss as conventional			

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
	NIL		0
TOTAL			0

12. Independent Smallholders Certified Tonnage (MT) / Volume									
	Estimated (May 2023 – April 2024)			Actual (March 2023 – February 2024)			Forecast (May 2024-April 2025)		
Phase	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			NIL			NIL			NIL
IS-CSPO									
IS-CSPKO									
IS-CSPKE									
CSPK									

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

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (May 2023-February 2024)							
Credits							
Physical							

Previous License period (March-April 2023)							
Credits							
Physical							

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

Section 2: Assessment Process

Certification Body:

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

Suite 29.01 Level 29, The Gardens North Tower,

Mid Valley City, Lingkaran Syed Putra,

59200 Kuala Lumpur, Malaysia.

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

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

Website: www.bsigroup.com

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

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on 2-8 March 2024. The audit programme is included as Section 2.3.

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

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

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

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

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

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

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

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

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

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

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Re- Certification)	Year 2 (ASA2-1)	Year 3 (ASA2-2)	Year 4 (ASA2-3)	Year 5 (ASA2-4)
Bukit Maradja POM	X	X	X	X	X
Bukit Maradja Estate	X	X	X	X	X
Kerasaan Estate	X	X	X	X	X
Timbang Deli Estate	X	X	X	X	X

Tentative Date of Next Visit: February 24, 2025 - February 26, 2025

Total Number of Mandays: 14

2.2 BSI Assessment Team

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

		<p>Work Experience: Over 9 year working expiring in oil palm plantation with last position as Estate Manager. He has experience in implementing good agricultural practice including integrated pest management and limited pesticides uses. 10 years working experience as auditor since 2012 covering ISO9001, RSPO and ISPO.</p> <p>Training attended: Completed SMETA Requirements Training, ISPO Permentan 38/2020, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, CQI and IRCA Certified ISO 45001:2018 Lead Auditor Training Course, ISO 37001:2016 Anti-bribery Management System Implementing Training Course, RSPO P&C 2018 Refresher Training, Sustainability Reporting Assurance Training, RSPO P&C Lead Auditor Refresher Course, RSPO Supply Chain Certification Refresher Course, RSPO NEXT Training Course For Lead Auditor by RSPO Secretariat, Elaborating on the RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing, RABQSA accredited Lead Auditor Training of Environment Management System, Endorsed RSPO Green House Gas (GHG) Training for Trainer, Endorsed RSPO P&C Lead Auditor Training, Understanding Environmental Management System (EMS), Indonesia Sustainable Palm Oil (ISPO) Lead Auditor Training, Endorsed RSPO Supply Chain Certification (SCC) Lead Auditor Training, RABQSA accredited Lead Auditor Training of Quality Management System.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system) ; GHG mitigation; Natural and biodiversity conservation; HCV; Timebound plan</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 the sustainability. Qualified RSPO & ISPO auditor since 2018.</p> <p>Training Attended: RSPO P&C Lead Auditor Course on October 2018, RSPO ISH Training conducted by the RSPO Secretariat on March 2022, ISO 9001 Lead Auditor Course on March 2017, ISO 14001 Lead Auditor Course on Oct 2017, Social Accountability (SA 8000) Training on May 2018, OHS Expert Training (Ahli K3 Umum) on Jan 2016, and RSPO Refreshment Training on June 2023.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system) ; Policy and commitment; Legal requirements; Land & legal issue; Transparency support of smallholder; Stakeholder consultation; Complaint handling; Previous landowner interview.</p>

Haikal Ramadhan Kharismansyah	Team Member	<p>Education: Holds a bachelor degree in majoring Plant Pest and Disease from Padjadjaran University.</p> <p>Work Experience: 3 Years working experience in oil palm industry as Agronomy Assistant. More than five years working experience as RSPO Auditor and RSPO Lead Auditor.</p> <p>Training attended: Completed Endorsed RSPO P&C Lead Auditor Training Course, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, ISO 9001:2008, ISO 14001 : 2015 Auditor/Lead Auditor Course, 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 checked="" 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> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system) ; Worker welfare; Smallholder welfare</p>
Naila Karima	Team Member	<p>Education: Holds a bachelor's degree majoring Occupational Safety and Health, Faculty of Public Health, University of Indonesia.</p> <p>Work Experience: 10 years working experience as auditor since 2012 covering RSPO and ISPO.</p> <p>Training attended: Completed Endorsed RSPO P&C Lead Auditor Training Course, ISPO Auditor/Lead Auditor Course, SA8000, RSPO Labour Auditing Training, RSPO ISH Standard Training Course, ISO 9001, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system) ; Contract Agreement; Human Rights</p>

Accompanying Persons:

Name	Role
NIL	

2.3 Assessment Plan

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

Date	Time	Subjects	PS	EP	BS	HR	NK
Saturday, 2/3/2024	07.00-12.00	Travelling Perlarian – PT. Eastern Sumatra Indonesia	√	√	√	√	√
	12.00-14.00	Lunch break					

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Date	Time	Subjects	PS	EP	BS	HR	NK
	14.00-15.00	Opening Meeting: <ul style="list-style-type: none"> Presentation by Certificate Holder Presentation by Lead Auditor Confirmation audit scope, requirements, document access permission and clarifying audit plan. 	√	√	√	√	√
	15.00-17.00	Document review: General information; time bound plan; partial certification verification; RSPO P&C (Management Plan); Best Management Practices, Social policy and implementation, Continual Improvement	√	√	√	√	√
Sunday, 3/3/2024	Weekend	Off	√	√	√	√	√
Monday, 4/3/2024	08.00-12.00	Field visit to Bukit Maradja Estate to verify: <ul style="list-style-type: none"> Visit to plantation activity and interview workers: harvesting, spraying, fertilizer application, EFB application, area with slope Visit to plantation IPM implementation: barn owl boxes, beneficial plant nursery. Interview with workers related to human resource management, health and safety condition, training provision, worker right and condition, code of ethical conduct, respect human rights, freedom of association, etc. Visit to worker housing: house condition, water supplies, sanitation, medical, access to affordable food, welfare amenities Chemical warehouse, mixing bay, fertilizer store, workshop, fire-fighting equipment. Visit to PT. ESI HGU boundary poles, border with surrounding entities Visit to HCV area, riparian zone 	√	√	-	√	√
		Stakeholder consultation <ul style="list-style-type: none"> Stakeholder consultation to relevant agencies of Simalungun Regency; Stakeholder consultation with local community/villagers; Stakeholder consultation with previous landowners; Stakeholder consultation with gender committee and worker union. 	-	-	√	-	-
		Lunch break	√	√	√	√	√
	14.00-16.30	Document and Record Verification Bukit Maradja Estate	√	√	-	√	√
		Stakeholder consultation – continued <ul style="list-style-type: none"> Stakeholder consultation to relevant agencies of Simalungun Regency; Stakeholder consultation with local community/villagers; Stakeholder consultation with previous landowners; Stakeholder consultation with gender committee and worker union. 	-	-	√	-	-
	16.30-17.00	Wash up meeting	√	√	√	√	√

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Date	Time	Subjects	PS	EP	BS	HR	NK
Tuesday 5/3/2024	08.00-12.00	Field visit to Kerasaan Estate to verify: <ul style="list-style-type: none"> Visit to plantation activity and interview workers: harvesting, spraying, fertilizer application, EFB application, area with slope Visit to plantation IPM implementation: barn owl boxes, beneficial plant nursery. Interview with workers related to human resource management, health and safety condition, training provision, worker right and condition, code of ethical conduct, respect human rights, freedom of association, etc. Visit to worker housing: house condition, water supplies, sanitation, medical, access to affordable food, welfare amenities Chemical warehouse, mixing bay, fertilizer store, workshop, fire-fighting equipment. Visit to PT. KI HGU boundary poles, border with surrounding entities Visit to HCV area, riparian zone 	√	√	-	√	√
		Stakeholder consultation <ul style="list-style-type: none"> Stakeholder consultation to NGO; Stakeholder consultation with contractors; 	-	-	√	-	-
	12.00-14.00	Lunch break	√	√	√	√	√
	14.00-16.30	Document and Record Verification Kerasaan Estate	√	√	√	√	√
	16.30-17.00	Wash up meeting	√	√	√	√	√
Wednesday 6/3/2024		Field visit to Bukit Maradja POM to verify: <ul style="list-style-type: none"> Best Management Practice for Mill Processing and RSPO Supply Chain Certification Standard Element for Palm Oil Mill – site visit to check on FFB receiving, FFB process, CPO and PK dispatch, document, and record keeping. Visit to Bukit Maradja POM housing: house condition, water supplies, sanitation, access to affordable food, welfare amenities. Implementation of OHS (loading ramp, processing stations, workshop, boiler, turbine, diesel bowser, material warehouse, fire-fighting equipment) Implementation of Environmental and Waste Management Aspect (POME Pond, Empty Bunch Area, Reservoir/Intake Point, hazardous waste storage, Biogas Plant) Interview with workers related to human resource management, worker right and condition, code of ethical conduct, respect human rights, freedom of association, etc. Interview with workers related to health and safety condition, training provision, worker right and condition, etc. 	√	√	√	√	√
	12.00-14.00	Lunch break	√	√	√	√	√

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Date	Time	Subjects	PS	EP	BS	HR	NK
	14.00-16.30	Document and Record Verification Bukit Maradja POM	√	√	√	√	√
	16.30-17.00	Wash up meeting	√	√	√	√	√
Thursday 7/3/2024	08.00-12.00	Document and records verification Document review and discussion if there any outstanding issues	√	√	√	√	√
	12.00-14.00	Lunch break	√	√	√	√	√
	14.00-18.00	Travel from Bukit Maradja to PT. Timbang Deli Indonesia	√	√	√	√	√
Friday 8/3/2024	08.00-12.00	Field visit to Timbang Deli Estate to verify: <ul style="list-style-type: none"> Visit to plantation activity and interview workers: harvesting, spraying, fertilizer application, EFB application, area with slope Visit to plantation IPM implementation: barn owl boxes, beneficial plant nursery. Interview with workers related to human resource management, health and safety condition, training provision, worker right and condition, code of ethical conduct, respect human rights, freedom of association, etc. Visit to worker housing: house condition, water supplies, sanitation, medical, access to affordable food, welfare amenities Chemical warehouse, mixing bay, fertilizer store, workshop, fire-fighting equipment. Visit to PT. TDI HGU boundary poles, border with surrounding entities Visit to HCV area, riparian zone 	√	√	-	√	√
		Stakeholder consultation <ul style="list-style-type: none"> Stakeholder consultation to relevant agencies of Deli Serdang Regency; Stakeholder consultation with local community/villagers; Stakeholder consultation with gender committee and worker union. 	-	-	√	-	-
	12.00-14.00	Lunch break	√	√	√	√	√
	14.00-16.30	Document and Record Verification Timbang Deli Estate	√	√	√	√	√
	16.30-17.00	Report Preparation	√	√	√	√	√
	17.00-17.30	Closing Meeting <ul style="list-style-type: none"> Presentation of audit findings (Noteworthy Positive Component, Non-Conformities, OFI, Timeline of CAR's, Conclusion). Comments, Responses and Questions. 	√	√	√	√	√
	17.30	Stay overnight	√	√	√	√	√

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

Date	Time	Subjects	PS	EP	BS	HR	NK
Saturday 9/3/2024	05.45- 08.00	Flight Medan – Jakarta By GA183	√	√	√	√	√

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 from SIPEF Group comprises all estates and mills. The data in the 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. Not all estates and mills certified 5 years after RSPO membership. The reason: some estate is waiting for land title/HGU issuance. RSPO Secretariat approval on the timebound plan for estates and mills obtained 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. <i>Note:</i> <i>New acquisition is from the moment the company is legally registered with the local notary or chamber of commerce or equivalent.</i>	No new acquisition. The latest acquisition for PT. Agrical in Bengkulu Province came under PT. Mukomuko Agro Sejahtera, and have undergone RSPO NPP process.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Yes, audit team noted there is deviation. However, the deviation period are acceptable and justifiable. There was no deliberate delay by the company. RSPO Secretariat approval for timebound plan for estates and mills 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?	No, there has been no changes in the 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 upon the timebound plan 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	There is no fundamental failure as all delays are justified as stated in TBP.	Complied

proceed with implementation of the plan? If yes a Major non-compliance shall be raised		
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/ <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/ 	Complied

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

	<p>PT. Mukomuko Agro Sejahtera (Batu Kuda Estate)</p> <ul style="list-style-type: none"> SIPEF Group - PT Mukomuko Agro Sejahtera Batu Kuda Estate (PT MMAS Batu Kuda) - Roundtable on Sustainable Palm Oil (RSPO) 	
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>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 Remediation Plan submitted (MU's): 1 Remediation Plan approved (MU's): 1 	Complied
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/Complaint/s/case/5000o000039f8kAAA/detail</p> <p>Date complaints submitted 22 January 2021. Date complaints accepted 5 March 2021. The complainant brought forward the issue of:</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

	<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 Settlement Agreement between parties and reach decision to close the Complaint.</p>	
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>	Complied

	Positive assurance statement already justified within the Internal Audit Checklist.	
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?	Yes, audit team noted there were negative comments from stakeholders/NGO in other certified management unit, including for PT. Eastern Sumatra Indonesia-Bukit Maradja POM and its supply base. Audit team communicated with the NGO/stakeholders. The result of stakeholder consultation, company response and verification follow up reported to in this public summary report.	Complied

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	PT. Eastern Sumatra Indonesia-Bukit Maradja POM did not received FFB from scheme smallholder and/or scheme outgrowers.	Not Applicable

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

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.

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

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 zero (0) Critical; one(1) Minor nonconformities and zero (0) Opportunity For Improvement raised. The PT. Eastern Sumatra Indonesia-Bukit Maradja 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 implementation of the Corrective Actions for the Critical Nonconformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	2466871-202403-N1	Issued Date	8 March 2024
Due Date	7 March 2025	Closure Date	Next surveillance
Indicator & Category (Critical / Minor)	RSPO P&C 2018 - INA NI 2020 2.1.2 Minor		
Statement of Nonconformity:	The company has not been able to show sufficient evidence that it has an effective documented system to ensure legal compliance of all contracted third parties.		
Requirement Reference:	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.		
Objective Evidence:	<p>In Minister of Manpower Regulation No.11 of 2019 concerning the Second Amendment to the Regulation of the Minister of Manpower and Transmigration No.19 of 2012 concerning Requirements for Handing over Part of the Work to Another Company, it states that:</p> <ul style="list-style-type: none"> • Article 20: The Manpower/Worker Service Provision Agreement shall be registered by the Manpower/Worker Service Provider at the agency responsible for the employment sector of the Regency/city where the work is carried out • Article 21: In the event that the work agreement for the provision of manpower/worker services meets the requirements of the agency responsible for issuing proof of registration no later than 3 (three) working days after the complete application is received. • Article 24: Every entity providing manpower/worker services is required to have a business license to provide manpower/worker services. Holds a business registration number issued by the OSS Institution. <p>Based on a document review and interviews with worker representatives and worker union representatives, it was known that some of the work was handed over to other parties, namely Koperasi Konsumen Kerasaan and Koperasi Jasa Bukit Maraja.</p> <p>Koperasi Konsumen Kerasaan has been able to show complete documents as follows :</p>		

	<ul style="list-style-type: none"> • Cooperative Company Registration Certificate No.021524700100 is valid until April 4 2019; • Trading Business License (SIUP) No.0098/02.15/SIUP-PK/IV/2014 dated 4 April 2014, trading business activities in goods and services, with the Grocery Goods business sector; <p>Koperasi Jasa Bukti Maraja has been able to show complete documents as follows:</p> <ul style="list-style-type: none"> • Business License issued on 3 August 2020 with code KBLI 64141 (Conventional Savings and Loans Cooperative/Savings and Loans Unit); • NIB (Business Identification Number) 0220105840234 with KBLI code 64141 (Conventional Savings and Loans Cooperative/Savings and Loans Unit); • Cooperative Company Registration Certificate with KBLI 47192 dated 11 April 2014 which states that one of the main business activities is Labor Distribution Services and is valid until 11 April 2019; <p>Based on this, it can be concluded that:</p> <ul style="list-style-type: none"> - The existence of activities providing manpower services was not in accordance with the assigned KBLI; - The cooperative has not been able to demonstrate the registration of the agreement for the provision of labor services to the relevant agency by the Manpower Service; - Not been able to demonstrate evidence of registration issued by the relevant Government Body <p>In PT. Timbang Deli Indonesia</p> <p>Company has listed "Peraturan Menteri Tenaga Kerja No.5 tahun 2021 tentang Tatacara Penyelenggaraan Program Jaminan Kecelakaan Kerja, Jaminan Kematian dan Jaminan Hari Tua".</p> <p>Audit team review the agreement for FFB transport "Surat Perjanjian Kerja No.02/TDI/BNCP/I/2024 antara PT. Timbang Deli Indonesia dengan CV Biring Ndu Cahaya Panglong tentang Pengangkutan TBS", dated 2 January 2024 up to 31 December 2024.</p> <p>Audit team review the contractor's legal compliance checklist "Checklist Evaluasi Pemenuhan Standar RSPO untuk Kontraktor CV Biring Ndu Cahaya Panglong (Transport TBS)" dated 30 December 2023. On part related to provision of social insurance stated "comply". The evidence to justify the compliance through "Surat Keterangan No.BNCP-023/I/2024" dated 25 January 2024 issued by CV Biring Ndu Cahaya Panglong stating the healthcare and medicine cost for their worker bears by the contractor.</p> <p>This was not in line with the regulation requirement and the work agreement article 6 verse 1A stating contractor required to register all its worker into BPJS Ketenagakerjaan and BPJS Kesehatan.</p>
Corrections:	<ul style="list-style-type: none"> - PT. Eastern Sumatra Indonesia shall demonstrate business registration "Nomor Induk Berusaha/NIB" with proper industrial type "KBLI Jasa Pemupukan, Jasa Perawatan" – for fertilizer and upkeep services; - PT. Eastern Sumatra Indonesia demonstrating evidence of registration of service provision from cooperative to Manpower office;

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

	<ul style="list-style-type: none"> - PT. Kerasaan Indonesia shall demonstrate evidence of deed of establishment/cooperative act for Koperasi Konsumen Kerasaan; - Legal and Corporate Affairs Department in coordination with Sustainability Department and Regional Manager Office identifies applicable legal requirements, regulations with regards to cooperative and contractors. - Review and revise the applicable rules and regulation list "Daftar Evaluasi dan Perundangan" whenever new changes coming and re-evaluate when internal audit carried out.
Root Cause Analysis:	<ul style="list-style-type: none"> - Lack of monitoring on contractor's permit/license validity; - Lack of internal auditor/governing body's understanding on cooperative rules and regulations and manpower rules and regulations; - The management unit has not prepared list of applicable rules and regulations with information pertaining working contract type, permit/license type needed and validity timeline – whereby this list supposedly become contractor's administration document; - Internal audit did not consistently check the contractors and cooperative's legal compliance to relevant applicable rules and regulations.
Corrective Actions:	<ul style="list-style-type: none"> - Legal and Corporate Affairs Department cooperating with Sustainability Department to evaluate list of applicable rules and regulations, update whenever new rules and regulations come out, with frequency of review once per year. - Head Office's tender committee, Regional Manager Office and Operating Units shall ensure the cooperative and contractors has: <ul style="list-style-type: none"> a. Fulfill all legal aspect prior to create and/or renew work agreement b. "Comply with all applicable laws and regulation" shall be stipulated in the work agreement; - Operating Units cooperating with Regional Manager Office and Sustainability Development create a list of rules and regulation applicable for each cooperatives and contractors, relevant to the scope of work in respective Operating Unit. - Cooperative Governing Body and Internal Audit/Sustainability Department carry out stricter internal audit/routine verification towards cooperatives and contractors especially with regards to applicable rules and regulations. - Regional Manager Office cooperation with Legal and Corporate Affairs Department and Sustainability Department prepare and implement training plan to improve knowledge and understanding on permit/license fulfilment and legal compliances. This training planned once every year.
Assessment Conclusion:	<p>Audit team has reviewed the identification of root cause and analysis; including the cohesion with the corrective actions plan. Audit team has review the correction plan.</p> <p>Audit team shall verify the correction plan and corrective action plan effectiveness upon implementation review on subsequent assessment visit.</p>

Opportunity for Improvements	
OFI #	Description
OFI 1	NIL

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

Positive Findings	
PF #	Description
PF 1	N/A

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

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

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

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

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

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1033270M1	Major	RSPO P&C 2.1.1	03/03/2014	Closed on 13/05/2014
1033270M2	Major	RSPO P&C 5.3.2	03/03/2014	Closed on 13/05/2014
1033270M3	Major	RSPO P&C 5.6.2	03/03/2014	Closed on 13/05/2014
1033270N1	Minor	RSPO P&C 2.1.4	03/03/2014	Closed on 28/03/2015
1033270N2	Minor	RSPO P&C 4.7.4	03/03/2014	Closed on 28/03/2015
1033270N3	Minor	RSPO P&C 4.7.5	03/03/2014	Closed on 28/03/2015
1033270N4	Minor	RSPO P&C 4.7.5	03/03/2014	Closed on 28/03/2015
1170504M1	Major	RSPO P&C 6.3.1	28/03/2015	Closed on 22/04/2015
1170504M2	Major	RSPO Supply Chain Certification Standard (November 2014) – clause D.3.1	28/03/2015	Closed on 22/04/2015
1170504N1	Minor	RSPO P&C 2.2.5	28/03/2015	Closed on 18/03/2016
1170504N2	Minor	RSPO P&C 5.3.3	28/03/2015	Closed on 18/03/2016
1170504N3	Minor	RSPO P&C 6.1.4	28/03/2015	Closed on 18/03/2016
1170504N4	Minor	RSPO P&C 6.9.3	28/03/2015	Closed on 18/03/2016
1607838-201803-M1	Major	RSPO Supply Chain Certification Standard (June 2017) – clause D.4.2	24/03/2018	Closed on 16/04/2018
1754045-201903-M1	Major	RSPO Supply Chain Certification Standard (June 2017) General Chain of Custody Requirement-Clause 5.7.2	23/03/2019	Closed on 03/05/2019

2466871-202403-N1	Minor	RSPO P&C 2.1.2	08/03/2024	Open/next visit
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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. Eastern Sumatra Indonesia-Bukit Maradja 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	Plantation Agency of Simalungun Regency	Face to Face Interview
Governmental Department	Manpower Agency of Simalungun Regency	Face to Face Interview
Governmental Department	Investment and One Stop Integrated Services Service Agency of Simalungun Regency	Face to Face Interview
Governmental Department	Land Agency of Simalungun Regency	Face to Face Interview
Communities	Purbaganda & Simpnanng Gajing Village Representative	Face to Face Interview
External	Kerasaan Maju Sawit Cooperative & Mitra Sejahtera Mandiri Jaya Cooperative	Face to Face Interview
Internal	Worker Union and gender Committee	Face to Face Interview
Contractor	CV Felindo	Face to Face Interview
Communities	Galang Hamlet Representative	Face to Face Interview
Governmental Department	Labor Agency of Deli Serdang Regency	Face to Face Interview

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

NGO	LKLH Sumut	Phone Interview
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Stakeholders comment

	<p>Feedbacks:</p> <p>Plantation Agency of Simalungun Regency</p> <ul style="list-style-type: none"> - The plantation unit has been classified as class I on latest evaluation on 2021. - Has a agreement collaboration with local cooperation. - No issues related to Fireland. - Has a good reporting to agency. - The company has agreement with smallholder as an obligation from government law. - The company use certified seed for replanting activities.
	<p>Audit Team verification and response:</p> <p>Audit team record this as positive comment. The audit team deemed no need for further verification.</p>
	<p>Feedbacks:</p> <p>Manpower Agency of Simalungun Regency</p> <ul style="list-style-type: none"> - The company need to implemented Law No. 8 Year 2016 related to Disability Person, especially obligation of 1% of workers with disabilities from the total number of employees. - There are no negative employment issues in the Company. - No application letter from worker or ex-worker to Labor Agency related to right and obligation issues. - Contract worker has been reported to agency. - Wage minimum based on government policies. - Worker Union has been registered. - Collective Labor Agreement has been registered.
	<p>Audit Team verification and response:</p> <p>Based on document review, there's one worker with disability status on Bukti Maradja POM as office cleaning staff. The company committed to recruit people with disability when the job vacancy open.</p>
	<p>Feedbacks:</p> <p>Investment and One Stop Integrated Services Service Agency of Simalungun Regency</p> <ul style="list-style-type: none"> - There are no negative investment issues in the Company. - The company already report the investment progression report. - Good relationship with company.
	<p>Audit Team verification and response:</p> <p>Audit team record this as positive comment. The audit team deemed no need for further verification.</p>
	<p>Feedbacks:</p> <p>Land Agency of Simalungun Regency</p> <ul style="list-style-type: none"> - Regarding to land use title extension, formerly there's the lawsuit for compensation of land loss on behalf of Karmila in PT. Eastern Sumatera Indonesia. The company showed the latest Simalungun Court Decision on 13 November 2023 (3420 K/PDT/2023) that the plaintiff's application has been rejected by the court. Land Agency said the measurement process for land title extension is a work in progress, and no significant issues/obstacle occurred.

	<ul style="list-style-type: none"> - No negative issue or land conflict on PT. Kerasaan Indonesia.
	<p>Audit Team verification and response:</p> <p>Audit team record this as positive comment. The audit team deemed no need for further verification.</p>
	<p>Feedbacks:</p> <p>Purbaganda & Simpang Ganjing Village Representative</p> <ul style="list-style-type: none"> - The village communities have a good relationship with company. - Some residents also work at the company. - Communities had hope company can increase the social assistance for the village. - According to the village head, no party should be able to claim land at PT. Eastern Sumatra Indonesia, because the land has long belonged to the company since the colonial period.
	<p>Audit Team verification and response:</p> <p>There's no negative issue need to further verification. CSR program for Purbaganda & Simpang Ganjing village has been planned on 2024.</p>
	<p>Feedbacks:</p> <p>Kerasaan Maju Sawit Cooperative & Mitra Sejahtera Mandiri Jaya Cooperative</p> <ul style="list-style-type: none"> - There's fair agreement between cooperation and company. - The cooperation representative hope that will be RSPO certified. - No negative issue related to payment. - Currently, FFB from cooperation send to other POM.
	<p>Audit Team verification and response:</p> <p>Audit team record this as positive comment. The audit team deemed no need for further verification.</p>
	<p>Feedbacks:</p> <p>Worker Union and gender Committee of Bukit Maradja POM, Kerasaan Estate & Timbang Deli Estate</p> <ul style="list-style-type: none"> - Labor Union have been registered in Manpower Agency of Simalungun and Deli Serdang Regency. The last meeting between company and the labor union discussed related to employment. All internal issue and comment from worker has been discussed and resolved on LKS Bipartit Meeting in 29 February 2024. In addition, payment of salaries has been in accordance with specified time and through transfer. There are no labor issues, including related gender. - All workers have been registered to BPJS Ketenagakerjaan and BPJS Kesehatan including contract status/PKWT. - There are no workers under 18 years old. - Minimum wage based on government regulation. - Company has Bipartite Cooperation Institution.
	<p>Audit Team verification and response:</p> <p>Audit team verified the implementation on no underage worker, provision of social insurance, compliance to minimum wage in PT. Eastern Sumatra Indonesia, PT. Kerasaan Indonesia, PT. Timbang Deli Indonesia.</p>
	<p>Feedbacks:</p> <p>CV Felindo</p> <ul style="list-style-type: none"> - Contractors establish cooperation in the form of CPO transportation. - The work agreement contains clauses related to compliance with regulations including compliance with BPJS, Minimum Wage and PPE, which are evaluated periodically by the company.

	<ul style="list-style-type: none"> - So far, the relationship has been quite good and there have been no complaints, including regarding payments.
	<p>Audit Team verification and response: Audit team record this as positive comment. The audit team deemed no need for further verification.</p>
	<p>Feedbacks: Labor Agency of Deli Serdang Regency</p> <ul style="list-style-type: none"> - Good relationship with government agency. - No issue related to worker welfare aspect. - Most worker from surrounding communities. - The company already comply government regulation, especially related to right and obligation of workers. - Contract worker has been reported to agency. - Worker Union has been registered. - Collective Labor Agreement has been registered.
	<p>Audit Team verification and response: Audit team record this as positive comment. The audit team deemed no need for further verification.</p>
	<p>Feedbacks: Galang Hamlet Representative</p> <ul style="list-style-type: none"> - Many people form village work on company. - The company always prioritize surrounding communities if there's job vacancy. - CSR for village already implemented. - No issue related to fire-land or land conflict.
	<p>Audit Team verification and response: Audit team record this as positive comment. The audit team deemed no need for further verification.</p>
	<p>Feedbacks: LKLH Sumatera Utara</p> <ul style="list-style-type: none"> - LKLH Sumatera Utara has met with company representatives, but they feel that the company is not seriously responding to environmental issues (the treatment is different when LKLH meets with ANJ Group and Asian Agri Group). - According to LKLH Sumatera Utara, the company has extended the HGU and the Bah Bolon River border area should have been excluded from the HGU. So the company should not have the right to manage the river border area, including cultivation activities there. - According to LKLH Sumatera Utara, because the SIPEF group is a group originating from Europe, the company should be more firm in implementing EUDR. One of them is replacing oil palm trees on river borders with native plants (rehabilitation).
	<p>Audit Team verification and response: Based on field observation on Bah Bolon riparian, auditor found that all riparian has been managed well. The company has enriched the riparian with Mahogany trees as a rehabilitation plan and there's no indication of chemical used. The audit team record the field visit result to HCV area in criterion 7.12 of the summary report.</p>



List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
NIL					
<i>Note: 2nd Recertification and Third Cycle planting, previous landowner is not applicable.</i>					

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

3.5 Impartiality and conflict of interest

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

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)**Formal Signing-off of Assessment Conclusion and Recommendation**

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that PT. Eastern Sumatra Indonesia-Bukit Maradja 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. Eastern Sumatra Indonesia-Bukit Maradja POM is remain certified.	
Report prepared by	Acceptance of Assessment Conclusion
Name: Pratama Agung Sedayu	Name: Mr. Matthew G Nowak
Company Name: On behalf BSI Services Malaysia Sdn Bhd	Company Name: PT. Eastern Sumatra Indonesia – Bukit Maradja POM
Title: Lead Auditor	Title: Director Sustainability
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
Date: 25/03/2024	Date: 25/03/2024

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
Principle 1: Behave ethically and transparently Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.			
Criteria 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.			
1.1.1	(C) Management documents that are specified in the RSPO P&C are made publicly available. - Critical (Major) compliance -	The company has set the documents that are made publicly available in each unit POM and Estate as in "Dokumen-Dokumen yang Tersedia untuk Umum". Type of document that publicly accessible from Bukit Maradja POM update 23 January 2023 as follows: <ul style="list-style-type: none"> • Deed of establishment "Akta Pendirian PT. Eastern Sumatra Indonesia AHU-AH.01.10-01854, tahun 2013. • Certificate No. 108/HGU/BPN/97 tahun 1997 HGU PT. Eastern Sumatra Indonesia • Izin Usaha Perkebunan (IU)) No.208/Menhutbun-VII/2000" • Izin Usaha Tetap Nomor 392/T/Kehutanan Perkebunan/1998. • Land Application Permit No. 503/08/17.4/2021 • Hazardous waste Permit No. 503/01/17.4/2021 • Composting Permit No. 503/29/17/4/2020 • Dokumen Evaluasi Lingkungan Hidup No: 188.45/928/7/2/2020 • RKL RPL Report • OHS Program "Program Kesehatan dan Keselamatan Kerja" • Public summary if the certification Assessment Report "Rangkuman Publik dan Laporan Hasil Sertifikasi" • Detail of Complaint and Grievance "Rekaman Keluh Kesah Internal dan Eksternal" • Pollution and reduction plan "Rencana Pengurangan dan Pencegahan Polusi" • Continuous Improvement Plan "Rencana Perbaikan Berkelanjutan" • Policy Company "Kebijakan Perusahaan" 	Complied

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

		<p>Type of document that publicly accessible from Bukit Maradja Estate update 1 February 2024 as follows:</p> <ul style="list-style-type: none"> • Certificate of Land Rights in form of "Sertifikat No.2 Desa Pematn Sakhuda" • Deed of establishment "Akta Pendirian PT. Eastern Sumatra Indonesia No.5 Tahun 2016. • Cultivation right in form of "Perizinan Usaha Berbasis Resiko Nomor Induk Berusaha No.8120317022745; • Cultivation Right in form of "Izin Usaha Tetap No.392/T/Kehutanan Perkebunan/1998"; "Surat Pendaftaran Usaha Perkebunan sebagai Izin Usaha Tetap No.208/Menhutbun-VII/2000" • HCV Assessment. • Plan and Impact Assessment relating to Environmental and Social Impact as in "Penilaian Dampak Sosial dan Lingkungan – YASBI 2010"; • "Perpanjangan Izin Pengkajian Pemanfaatan Air Limbah Industri Air Kelapa Sawit pada Tanaman Perkebunan Kelapa Sawit No.188.45/833/Sekrt-2015"; • "Izin pemanfaatan Janjangan Kosong dan Limbah Cair untuk Komposting No.188.45/869/Sekrt-2015". • Hazardous Waste Permit "Izin Penyimpanan Sementara Limbah B3 • OHS Program "Program Kesehatan dan Keselamatan Kerja" • Continuous Improvement Plan "Rencana Perbaikan Berkelanjutan" • Human Right Policy as in "Kebijakan Perusahaan" • Pollution and reduction plan "Rencana Pengurangan dan Pencegahan Polusi" • Public summary if the certification Assessment Report "Rangkuman Publik dan Laporan Hasil Sertifikasi" • Detail of Complaint and Grievance "Rekaman Keluh Kesah Internal dan Eksternal" <p>List of documents available for public from Kerasaan Estate as in "Dokumen-dokumen yang Tersedia untuk Umum", update 25 January 2024:</p> <ul style="list-style-type: none"> • Deed of establishment "Akta Pendirian PT. Kerasaan Indonesia No.06" • Certificate of Land Rights in form of "Sertifikat No.1 Tahun 1978" • Cultivation Right in form of "Surat Pendaftaran Usaha Perkebunan No.180/Menhutbun-VII/2000"; • "Izin Usaha Tetap No.400/T/Kehutanan Perkebunan/1998" 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<ul style="list-style-type: none"> • Nomor Induk Berusaha No.81.2021.90932936”. • Plan and Impact Assessment relating to Environmental and Social Impact as in “Dokumen Revisi UKL-UPL PT. Kerasaan Indonesia No.700/109/BLH/2009” • “Penilaian Dampak Sosial dan LIngkungan (Social and Environmental Impact Assessment) by YASBI” • “Laporan-laporan Pelaksanaan RKL/RPL setiap semester” • “Izin Penyimpanan Sementara Limbah B3 No.503/29/17.4/2020” • OHS Program “Program Kesehatan dan Keselamatan Kerja” • Laporan Community Development/Corporate Social Responsibility • Public summary if the certification Assessment Report “Rangkuman Publik dan Laporan Hasil Sertifikasi” • “Kebijakan Perusahaan” • Detail of Complaint and Grievance “Rekaman Keluh Kesah Internal dan Eksternal” • Prosedur Ganti Rugi Lahan • Pollution and reduction plan “Rencana Pengurangan dan Pencegahan Polusi” • Continuous Improvement Plan “Rencana Perbaikan Berkelanjutan” <p>List of documents available for public from Timbang Deli Estate as in “Dokumen-dokumen yang Tersedia untuk Umum”, update 2 March 2023</p> <ul style="list-style-type: none"> • Deed of establishment “Akta Pendirian PT. Timbang Deli Indonesia No. AHU-98039..AH.01.02 tahun 2008” • Cultivation Right in form of “Surat Pendaftaran Usaha Perkebunan No.209/Menhutbun-VII/2000”; • “Izin Usaha Tetap No.386/I/Kehutanan/1998 • Sertifikat (Tanda Bukti Hak) No. 02.04.19.20.00004 • Social and Environment Impact Assessment. • Dokumen Revisi UKP UPL PT. Timbang Deli Indonesia • HCV Assessment • Hazardous waste permit No. 158 Tahun 2019 • OHS Program “Program Kesehatan dan Keselamatan Kerja” • Laporan Community Development/Corporate Social Responsibility • Public summary if the certification Assessment Report “Rangkuman Publik dan Laporan Hasil Sertifikasi” 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<ul style="list-style-type: none"> • "Kebijakan Perusahaan" • Detail of Complaint and Grievance "Rekaman Keluh Kesah Internal dan Eksternal" • Prosedur Ganti Rugi Lahan • Pollution and reduction plan "Rencana Pengurangan dan Pencegahan Polusi" • Continuous Improvement Plan "Rencana Perbaikan Berkelanjutan" • Code of Conduct • Public Summary Certificate Report <p>The company presented Letter No.008/BMPOM-External/I/2024 dated 26 January 2024 regarding the submission of publicly available documents to Nagori Marihat Bukit and Nagori Pematang Sakhuda.</p>	
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	Based on consultation with the stakeholders, review of Logbook of incoming mail and response, and review of mandatory report, it is known that the information provided to stakeholders delivered in Indonesian language, except for RSPO Audit Report. There is no migrant worker, and all surrounding communities understood Indonesian language.	Complied
1.1.3	(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -	<p>The company have a procedure about request for information as stated in Procedure for Responding to Requests for Information ENC-01-11/04-03-2019/Rev.1 dated 18 March 2019. This procedure aims as a guideline for all operational units under the management of PT. Tolan Tiga Indonesia to provide responses to requests for information/data from relevant stakeholders constructively and quickly as implementation of the principle of transparency. 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> <p>The SOP stated the request for information received by Operating Unit is forwarded to Regional Management Office immediately or at most within 3 working days; RMO is forwarding information to Head of Department at Head Office no later than 7 working days after receiving the letter from Operating</p>	Complied

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

		<p>Unit; An answer to request for information is to be provided no later than 25 working days.</p> <p>Requests for information and responses given are recorded in a register book which manually records incoming and outgoing letters containing information on sequence number, date of letter, letter number, subject, purpose and follow-up responses. Review of outgoing and incoming letters recorded in the logbook during the 2023 period in Mill and Estate.</p> <p>Bukit Maradja POM</p> <ul style="list-style-type: none"> Letter No.B-0543/1209/VS410/08/2023 from Badan Pusat Statistik regarding the 2023 Annual Survey of Manufacturing Industrial Companies. Company response dated 23 August 2023 in the form of a survey form filled in and sent. Letter No. 2866/UN.S.21.4/KRK/2023 dated 29 June 2023 from the University of North Sumatra, Faculty of Engineering regarding Application for Internship. The company's response was in the form of Letter No. 052/BMPOM-Eksternal/VI/2023 regarding approval to internship at Bukit Maradja POM. <p>Bukit Maradja Estate</p> <p>Letter No.140/051/12.08.02.2015/2024 dated 24 January 2024 from Nagori Sahkuda Bayu regarding a request for road maintenance assistance. The Company's response to the letter was an agreement to carry out road maintenance on 30 January 2024 with details of 15 HM Komatsu Grader and 7 hours Bomag heavy equipment work.</p> <p>Kerasaan Estate</p> <ul style="list-style-type: none"> Letter No.024/02/KRE/I/2024 dated 25 January 2024 regarding the application for permission to borrow and use the Employees Hall for the 2024 General Election KPPS Technical Guidance activities. The letter was responded to by the Company on 25 January 2024 by agreeing to use the employee hall. Letter No.04/OFC/KRS/02/2024 dated 19 February 2024 regarding a request for assistance with football field infrastructure for football tournament 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		activities. The Company responded to the letter on 23 February 2024 by agreeing to use the football field for the Tournament.	
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>SIPEF Group</p> <p>The company have a procedure about request for information as stated in Procedure for Responding to Requests for Information ENC-01-11/04-03-2019/Rev.1 dated 18 March 2019. This procedure aims as a guideline for all operational units under the management of PT. Tolan Tiga Indonesia (SIPEF Group) to provide responses to requests for information/data from relevant stakeholders constructively and quickly as implementation of the principle of transparency.</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 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> <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> <p>PT. Timbang Deli Indonesia</p> <p>Procedures for Providing Responses to Requests for Information (Doc. No: SOP/TDI/10) issued by General Manager on 1 February 20219. Procedures as guidelines for providing requests for information/data from stakeholders. The procedure also regulates the period for providing information responses. If it is still within the Manager's authority, the request for information can be provided immediately or no later than 7 days after the request for information is received by the unit.</p>	Complied

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

1.1.5	<p>An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.</p> <p>- Minor compliance -</p>	<p>The company have a list of contact and detailed stakeholder information and available in document "Daftar Pemangku Kepentingan/List of Stakeholder". This document update regularly and the last one was on 20 February 2024 (Bukit Maradja POM), 23 February 2024 (Bukit Maradja Estate), 3 February 2024 (Kerasaan Estate), 1 March 2024 (Timbang Deli Estate). All of records has been reviewed and verified in this audit.</p> <p>Updated stakeholder list explains the name of the institution/organization, address, contact number and name of the serving personnel, such as contractors, labor unions, government institutions, villages around the company, etc. The person to be contacted clearly stated in the stakeholder list. From the results of interviews via telephone with stakeholders referring to the list, it can be connected, and the information found is valid.</p>	Complied
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>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 28 September 2018. Policy for ethical conduct also publicly available on the website https://www.sipef.com/hq/sustainability/policies/ethics-policy/. And Code of Conduct PT. Timbang Deli Indonesia (Doc. No: SOP/TDI/14) issued by President Director on 13 March 2018.</p> <p>The code of conduct standards are the company internal guidelines for work ethics including procedure for enforcing of company regulations for individuals when conducting business and other activities, as well as interacting with stakeholders.</p> <p>Basic attitudes of individuals, company employees will demonstrate: Compliance with company regulations, An ethical approach to their work, honesty and discipline at work, openness and willingness to improve themselves, mutual respect and courtesy towards others, egalitarian attitudes and behaviour, willingness to be placed anywhere according to company requirements and prevailing conditions.</p> <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. 	Complied

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

		<ul style="list-style-type: none"> • 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 10 October 2023 to Bukit Maradja POM & Estate, Kerasaan Estate, on 7 February 2024 to Timbang Deli Estate. Apart from that, the code of ethics was also socialized to stakeholders, for example on 10 July 2023 to Nagori Marihat Bukit, Nagori Pamatang Asilum, Nagori Pamatang Sahkuda, Nagori Bandar Siantar, Nagori Lingga, and Nagor Bukit Maraja.</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. • 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. 	Complied

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

		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 safety and manpower aspect has regularly and evaluate periodically by estate or mill management.	
Principle 2: Operate legally and respect rights Implement legal requirements as the basic principles of operation in any jurisdiction.			
Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	(C) The unit of certification complies to relevant regulations. - Critical (Major) compliance -	<p>The company shows evidence related to compliance with regulations currently in place in the Republic of Indonesia, including:</p> <ul style="list-style-type: none"> HGU No.1 Year 1997 covering area 2,362.03 ha. Based on Decree of Minister of Agrarian (No. 90/HGU/BPN/97 dated 5 August 1997). HGU No. 2 Year 1997 covering area 3,177.94 ha. Based on Decree of Minister of Agrarian (No. 108/HGU/BPN/97 dated 26 August 1997). HGU No. 4 year 1997 covering area 972.19 ha. Based on Decree of Minister Agrarian (No. 69/HGU/BPN/97 dated 10 July 1997). PT. Kerasaan Indonesia Land utilization report period 2023 (No. 01/KRE-BPN/I/2024) on 31 January 2024. PT. Eastern Sumatera Indonesia Land utilization report period 2023 (No. 01/BME-BPN/III/2024) on 1 March 2024. PT. Timbang Deli Land utilization report period 2023 (No. 12/TDE/I/2024) on 29 January 2024. Bussinees permit based on Surat Pendaftaran usaha Perkebunan (SPUP) by Minister of Forestry and Plantation No. 180/Menhutbun-VII/2000, dated 3 November 2000 covering 2.362,03 Ha Plantation Business Registration Letter (SPUP) which is valid as a Plantation Business License (IUP) in accordance with the Decree of the Minister of Forestry and Plantation No.208/Menhutbun-VII/2000 dated 10 March 2000 with a Palm Oil and Rubber Plantation Business scope of 3,177.94 Ha. Bussinees permit based on Surat Pendaftaran usaha Perkebunan (SPUP) by Minister of Forestry and Plantation No. 209/Menhutbun-VII/2000 dated 10 March 2000 covering 972.29 ha. 	Complied

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

		<ul style="list-style-type: none"> • Nomor Pokok Wajib Pajak (NPWP) for PT. Kerasaan Indonesia: 01.002.227.5-117.001. • Nomor Pokok Wajib Pajak (NPWP) for PT. Eastern Sumatra Indonesia 01.127.816.5-117.001. • Nomor Pokok Wajib Pajak (NPWP) for PT. Timbang Deli Indonesia 01.001.800.0-058.000. • Land and Building Tax (PBB): Notification of Tax Due dated April 12, 2023, in the name of PT. Kerasaan Indonesia (NPWP 01.002.227.5-117.001). Proof of tax payment can be shown according to the Government receipt Evidence dated 15 September 2023. • Land and Building Tax (PBB): Notification of Tax Due dated April 12, 2023, in the name of PT. Eastern Sumatera Indonesia (NPWP 01.127.816.5-117.001). Proof of tax payment can be shown according to the Government receipt Evidence dated 15 September 2023. • Land and Building Tax (PBB): Notification of Tax Due dated April 15, 2023, in the name of PT. Timbang Deli (NPWP 01.001.800.0-125.001). Proof of tax payment can be shown according to the Government receipt Evidence dated 22 September 2023. • Income Tax (PPH) of PT. Kerasaan Indonesia: Periodic Tax Return (SPT) Income Tax Article 21 and/or Article 26 for period December 2023 in the name of PT. Kerasaan Indonesia (NPWP 01.002.227.5-117.001). Proof of tax payment can be shown according to the Government receipt Evidence dated January 10 2024. • Income Tax (PPH) of PT. Eastern Sumatra Indonesia: Periodic Tax Return (SPT) Income Tax Article 21 and/or Article 26 for period December 2023 in the name of PT. Kerasaan Indonesia (NPWP 01.127.816.5-117.001). Proof of tax payment can be shown according to the Government receipt Evidence dated January 10 2024. • Submission of electronic yearly notice letter for PT. Kerasaan Indonesia PPN (Value Increasing Tax) period December 2023 on 31 January 2024 (No. 85275106078240316513). • Submission of electronic yearly notice letter for PT. Eastern Sumatra Indonesia PPN (Value Increasing Tax) period December 2023 on 31 January 2024 (No. 62165106084240312408). 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<ul style="list-style-type: none"> • Implementation of minimum wage according to government regulation No. 36 of 2021 concerning Wages. • Implementation of overtime pay in accordance with Government Regulation No.35 of 2021 concerning Work Agreements for Certain Time, Outsourcing, Working Time and Rest Time, and Termination of Employment. • Deed No. 18 dated 23 October 2023 by Notary Juli Indrayanti Siregar, SH regarding changes to the directors and commissioners re-appointing PT. Eastern Sumatra Indonesia. The deed has been registered and accepted in the legal entity administration system of the Ministry of Law and Human Rights of the Republic of Indonesia on 23 October 2023 according to Company Register No.AHU-0211203.AH.01.11.Tahun 2023. • Deed No. 20 dated 17 June 2023 by Notary Juli Indrayanti Siregar, SH regarding changes to the directors and commissioners re-appointing PT. Timbang Deli Indonesia. The deed has been registered and accepted in the legal entity administration system of the Ministry of Law and Human Rights of the Republic of Indonesia on 3 July 2023 according to Company Register No.AHU-0123823.AH.01.11.Tahun 2023. • Latest evaluation result of Plantation Agency with results Class I (Very Good) on 3 November 2021. • PT. Eastern Sumatra Indonesia LKPM Report for Quarter 4th 2023 (LK2854247 – PRODUKSI) on 10 January 2024. • PT. Kerasaan Indonesia LKPM Report for Quarter 4th 2023 (LK2775789 – PRODUKSI) on 8 January 2024. • PT. Timbang Deli Indonesia LKPM Report for Quarter 2nd 2023 (LK2200094 – PRODUKSI) on 10 July 2023. • Building permit based on: <ol style="list-style-type: none"> 1. <i>Persetujuan Pembangunan Gedung</i> (No.: SK-PBG-120802-18072022-001, dated 18 July 2022) for Polyclinic with 200 m2 on Bukit Maradja Estate. 2. <i>Izin Mendirikan Bangunan</i> (No.: 503.45/00877/17.4/2021, dated 10 August 2021) for wall fence with 216 m2 on Bukit Maradja Estate. 3. <i>Izin Mendirikan Bangunan</i> (No.: 188.45/503/9163/SIMB-PIT/2001, dated 21 September 2021) for Estate Manager House with 420 m2 on Bukit Maradja Estate. 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>4. Izin Mendirikan Bangunan (No.: 188.45/503/409/IMB/BPPT/2015, dated 17 April 2015) for Polyclinic on PT. Kerasaan Indonesia.</p> <p>5. Izin Mendirikan Bangunan Rumah Tempat Tinggal (No.: 503/67/SIMB 2003, dated 30 December 2003) for worker emplacement with 624 m2 on PT. Kerasaan Indonesia.</p> <p>6. Izin Mendirikan Bangunan (No.: 503.570.647/0034/DPMPTSP-DS/I/2019, Dated 17 January 2019) for Dinning & General Lab Building & Chemical Repository on PT. Timbang Deli.</p>																												
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.</p> <p>- Minor compliance -</p>	<p>Regulatory updates are carried out at least once a year (last updated February 2024). The officers responsible for updating the list of regulations according to the SOP are Identification of regulations at the national level by SND RMO department. The document describes the company's compliance with the regulations in force in the Republic of Indonesia, for example the fulfilment of the latest regulations such as the Minister of Health Regulation No. 2 2023 about Environmental Health.</p> <p>However NC Minor issued on this indicator.</p>	Non-compliance																											
2.1.3	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.</p> <p>- Minor compliance -</p>	<p>The company carries out stake monitoring activities in the 2024 HGU Pole Maintenance Record. The company carries out routine monitoring and maintenance by ranger officers every month (latest update on February 2024 for Bukit Maradja & Kerassan Estate and March 2024 for Timbang Deli Estate).</p> <p>The report on the inspection and maintenance of the boundary markers has provided complete information regarding the number of markers, condition of markers, location of markers, coordinates of markers and corrective actions as well as the target time for repairs if there are damaged or missing marker. In the monitoring report, it is known that all HGU marker are available.</p> <table border="1"> <thead> <tr> <th>Estate</th><th>No</th><th>Latitude</th><th>Longitude</th></tr> </thead> <tbody> <tr> <td rowspan="4">Bukit Maradja</td><td>43</td><td>3° 0' 46.35" N</td><td>99° 10' 53.92" E</td></tr> <tr> <td>48a</td><td>3° 1' 15.07" N</td><td>99° 11' 14.88" E</td></tr> <tr> <td>52a</td><td>3° 1' 52.26" N</td><td>99° 11' 2.92" E</td></tr> <tr> <td>343</td><td>3° 2' 41.25" N</td><td>99° 12' 12.81" E</td></tr> <tr> <td rowspan="3">Kerasaan</td><td>415</td><td>3° 3' 1.0" N</td><td>99° 15' 57.19" E</td></tr> <tr> <td>417</td><td>3° 2' 59.2" N</td><td>99° 15' 55.55" E</td></tr> <tr> <td>431</td><td>3° 2' 49.23" N</td><td>99° 15' 45.8" E</td></tr> </tbody> </table>	Estate	No	Latitude	Longitude	Bukit Maradja	43	3° 0' 46.35" N	99° 10' 53.92" E	48a	3° 1' 15.07" N	99° 11' 14.88" E	52a	3° 1' 52.26" N	99° 11' 2.92" E	343	3° 2' 41.25" N	99° 12' 12.81" E	Kerasaan	415	3° 3' 1.0" N	99° 15' 57.19" E	417	3° 2' 59.2" N	99° 15' 55.55" E	431	3° 2' 49.23" N	99° 15' 45.8" E	Complied
Estate	No	Latitude	Longitude																											
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	431	3° 2' 49.23" N	99° 15' 45.8" E																											

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

			432	3° 2' 48.98" N	99° 15' 44.94" E																
		Timbang Deli Estate: Management maintained the boundary poles effectively. All sampled boundary poles were clear and visible. <ul style="list-style-type: none">- Boundary poles No.BPN RI PT. TDI 645 3° 26' 27.21" N & 98° 54' 49.66" E; located near block 24E05; boundary with Kampus village and demarcated with moat, planted with <i>Vertiver</i> grass.- Boundary poles No.BPN RI PT. TDI 650 3° 26' 27.63" N & 98° 54' 52.64" E; located near block 24E05; boundary with Kampus village and demarcated with moat, planted with <i>Vertiver</i> grass.- Boundary poles No.BPN RI PT. TDI 656 3° 26' 20.77" N & 98° 54' 55.48" E; located near block 24E05; boundary with Kampus village and demarcated with moat, planted with <i>Vertiver</i> grass.- Boundary poles No.BPN RI PT. TDI 667 3° 26' 20.77" N & 98° 54' 50.88" E; located near block 24E05; boundary with Kampus village and demarcated with moat, planted with <i>Vertiver</i> grass.																			
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.																					
2.2.1	A list of contracted parties is available. - Minor compliance -	A list contracted parties of Bukit Maradja POM update on 12 August 2023, i.e: <ul style="list-style-type: none">• UD Sumber Teknik – Material Building• KSU Bukit Maradja – Cooperative• Romy Taylor – Convection• UD Harahap – Service AC• PT. Anindhita Wira Satya – Security Services• CV Jasa Sahabat Abadi, CV Sejahtera Abadi, Pengangkutan Sahabat, CV Pelindo Sarana Gemilang and PT. Bersama Karya Transport – CPO Transport A list contracted parties of Bukit Maradja Estate update on 11 January 2024, i.e: <table><tr><th>No</th><th>Supplier/ Contractor</th><th>PIC</th><th>Address</th><th>Services</th></tr><tr><td>1</td><td>Koperasi Jasa Bukit Maraja</td><td>Iqbal Syahputra</td><td>Bukit Maradja Estate</td><td>Manpower/Free Labour (FL)</td></tr><tr><td>2</td><td>UD. Sumber Teknik</td><td>Tjang Chong Hoa (Ahwa)</td><td>Nagori P. Asilom</td><td>Supplier of Building Materials & Civil Work Service</td></tr></table>				No	Supplier/ Contractor	PIC	Address	Services	1	Koperasi Jasa Bukit Maraja	Iqbal Syahputra	Bukit Maradja Estate	Manpower/Free Labour (FL)	2	UD. Sumber Teknik	Tjang Chong Hoa (Ahwa)	Nagori P. Asilom	Supplier of Building Materials & Civil Work Service	Complied
No	Supplier/ Contractor	PIC	Address	Services																	
1	Koperasi Jasa Bukit Maraja	Iqbal Syahputra	Bukit Maradja Estate	Manpower/Free Labour (FL)																	
2	UD. Sumber Teknik	Tjang Chong Hoa (Ahwa)	Nagori P. Asilom	Supplier of Building Materials & Civil Work Service																	

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

		3	UD. Sejahtera	Agus Salim	Nagori P. Asilom	Supplier of Office Stationery
		4	PT. Multi Prima Nusa	Datar Silaen	Medan	FFB Transport
		5	PT. Aneka Sumatrindo	Dharma Putra	Pekan Baru	Rent of Heavy Equipment
		6	PT. Aknur Mandiri Abadi	Ilham	Protokol Binjai Serbangan Air Joman Asahan	Replanting
		7	CV Holong Manroe Hebat	Holong	Jl.Pardomuan/ Dsn VII Sei Lama	Civil Work Service
		8	PT. Medical Tama Karya	Dian Pratama Putra	Huta V Nagori Wonorejo, Kec. Pematang Bandar	Civil Work Service
		A list contracted parties of Kerasaan Estate update on 11 February 2024, i.e:				
		No	Supplier/ Contractor	PIC	Address	Services
		1	UD SEJAHTERA	Agus Salim	Bukit Maradja	
		2	UD.Sumber Teknik	Tan Tjoang Hoa	Bukit Maradja	Replanting
		3	PT. Tama Medical Karya	Dian Pratama Putra	Huta V Wonorejo	Field operationa l
		4	Koperasi Kerasaan Komsumen	Ahmadi Zain	Kerasaan Estate	
		5	CV.Sinar Perkasa (Bakortiba)	Philip Purba	Pematang Siantar	Refill of fire extinguisher
		List of contracted parties Timbang Deli Indonesia				
		<ul style="list-style-type: none"> - UD Biring Ndu Cahaya Panglong, FFB transportation services. - Timbang Deli Employee Services Cooperative, in the service providing upkeep worker. - PT. Mest Indonesia, provider of fertilizers and pesticides. - Amindy Barokah, hazardous waste transporter 				

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

		- PT. Aninditha Wira Satya, provider of security worker services	
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>Bukit Maradja POM Transport Agreement of PT. Bersama Karya Transport No. 2022/Angkutan/CPO/BM/01 dated 15 November 2022, with the agreement period remaining in effect as long as it is agreed by both parties. Checklist Evaluation of Fulfilment of RSPO Standards for Contractors (PT. Bersama Karya Transport) dated 6 January 2023, declared compliance with legal, environmental, OHS, and minimum wage aspects as well as the age requirement of 18 years. Statement Letter of PT. Bersama Karya Transport dated 2 January 2024 stating that PT. Bersama Karya Transport is willing to follow all provisions related to RSPO Supply Chain principles and criteria and is willing to carry out an audit if necessary.</p> <p>Letter of Agreement No.02/BMM-HO/ENG/2024 dated 27 February 2024 between PT. Eastern Sumatra Indonesia and CV Deli Putera Mandiri for 2024 CAPEX work at Bukit Maradja POM which includes Fruit Elevator No. 1, Checkered Platform 6mm, Nut Conveyor, Cladding Kernel Station, HSD Oil Storage roof, etc. The agreement is accompanied by an attachment to the CV Deli Putera Mandiri permit deed, NPWP, Risk Based Business Licensing. Minutes of safety induction for CV Deli Putera Mandiri on 2 March 2024.</p> <p>Bukit Maradja Estate Agreement Letter No.01/BME/KJI/I/2024 between PT. Eastern Sumatra Indonesia and the Koperasi Jasa Karyawan Bukit Maraja, dated 2 January 2024 with a validity period of one year. In the agreement it is stated:</p> <ul style="list-style-type: none"> • Koperasi Jasa Karyawan Bukit Maraja are required to register casual daily worker for membership in <i>BPJS Ketenagakerjaan</i> and <i>BPJS Kesehatan</i>. • Koperasi Jasa Karyawan Bukit Maraja must pay wages according to applicable regulations. • Koperasi Jasa Karyawan Bukit Maraja must provide PPE for casual daily worker and casual worker must use PPE while on duty. • Koperasi Jasa Karyawan Bukit Maraja are prohibited from employing workers under the age of 18 years. 	Complied

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

		<ul style="list-style-type: none"> Koperasi Jasa Karyawan Bukit Maraja does not have forced labor and workers are prohibited from trafficking in humans. <p>Work Agreement between the Chairman of Koperasi Jasa Karyawan Bukit Maraja and the Casual Daily Workers (represented by Sugiat) No. 01/KJ/I/2024 dated 2 January 2024, with a validity period until 31 March 2024. The agreement states:</p> <ul style="list-style-type: none"> Daily wages are paid/calculated based on the work output multiplied by the piece rate. The calculation of wholesale price rates refers to the applicable minimum wage. Koperasi Jasa Karyawan Bukit Maraja provide work tools, PPE, provide health checks and worker protection as <i>BPJS Ketenagakerjaan</i> participants. <p>Work Agreement Letter No. 01/RMO-BMETG/I/2024 dated 2 January 2024 between PT. Eastern Sumatra Indonesia and CV Tua Gabe for Ploughing work at Bukit Maradja Estate. In the agreement it is stated:</p> <ul style="list-style-type: none"> Article 1 Clause 4, the contractor is obliged to comply with Company policies, especially in terms of "child labor policy", employing children under the age of 18 and human trafficking is not permitted. Article 1 Clause 5, workers from the contractor while on duty are required to wear PPE that can be adapted to OHS specifications and standards. Article 1 Clause 6, the contractor is obliged to pay workers' wages according to the applicable Minimum Wage. Article 1 Clause 8, contractors are obliged to ensure that heavy equipment operators are trained and have an Operator's License. Article 1 Clause 13, contractors are obliged to support strict implementation of the laws and regulations of the Indonesian Government regarding sexual harassment which can occur because of physical contact, comments, jokes and displays or other behaviour. Article 1 Clause 14, contractors are obliged to comply with applicable laws and regulations. <p>Checklist for Evaluation of Fulfilment of RSPO Standards for Contractors (CV Tua Gabe) on 30 December 2023, ploughing business sector. Things that are evaluated in the checklist include contractor permits (deed, HO permit, NPWP,</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>driver's license/<i>STNK</i> for drivers), completeness of workers' PPE, no workers under 18 years, wages according to the applicable minimum wage, workers included in BPJS Ketenagakerjaan. The evaluation results show that the CV Astron Reksa Family contractor complies with the provisions set by the Company. As proof of evaluation, the Company shows supporting documents for CV Tua Gabe, for example:</p> <ul style="list-style-type: none"> • Operator of Heavy equipment with license OHS Reg. 189752-OPK3-LT/PAA/VII/2021 in the name of Purwadi is valid until 02 July 2026. • Heavy equipment operator salary slip for December 2023, wages received are IDR. 3,919,500, <i>BPJS Ketenagakerjaan</i> membership No.1210 0812 0075 0001. <p>Kerasaan Estate Work Agreement Letter No.08/RMO-BME/TMK/XI/2023 dated 2 December 2023 between PT. Kerasaan Indonesia and PT. Medical Tama Karya regarding Replanting 2024. In the agreement it is stated:</p> <ul style="list-style-type: none"> • Article 1 Clause 4, the contractor is obliged to comply with Company policies, especially in terms of "child labor policy", employing children under the age of 18 and human trafficking is not permitted. • Article 1 Clause 5, workers from the contractor while on duty are required to wear PPE that can be adapted to PHS specifications and standards. • Article 1 Clause 6, the contractor is obliged to pay workers' wages according to the applicable Minimum Wage. • Article 1 Clause 8, contractors are obliged to ensure that heavy equipment Clause are trained and have an Operator's License. • Article 1 Clause 13, contractors are obliged to support strict implementation of the laws and regulations of the Indonesian Government regarding sexual harassment which can occur as a result of physical contact, comments, jokes and displays or other behavior. • Article 1 Clause 14, contractors are obliged to comply with applicable laws and regulations. • Letter No.11/BME/II/2024 dated 17 January 2024 regarding Request for Data and Data Completeness of PT. Tama Medica Karya. <p>Timbang Deli Estate</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>Work Agreement Letter No.02/TDI/BNCP/I/2024 between PT. Timbang Deli Indonesia and CV Biring Ndu Cahaya Panglong regarding FFB Transportation, dated 2 January 2024, valid until 31 December 2024. In Article 6 of the Agreement:</p> <ul style="list-style-type: none"> Contractors are required to register all workers as participants in <i>BPJS Ketenagakerjaan</i> and <i>BPJS Kesehatan</i>. Comply with Company policies, especially regarding policies against forced labor and human trafficking and are not permitted to employ children under the age of 18 years. Contractors when on duty are required to wear PPE. The contractor is required to pay minimum wages. The contractor does not employ workers who consume illegal drugs, alcohol including Narcotics, Psychotropics and Addictive Substances. <p>Checklist Evaluation of Fulfilment of RSPO Standards for CV Biring Ndu Cahaya Panglong (Transport FFB Contractor) dated 30 December 2023. In the <i>BPJS Ketenagakerjaan</i> evaluation section it was stated to be Compliant with evidence in the form of Certificate No.BNCP-023/I/2024 dated 25 January 2024 issued by CV Biring Ndu Cahaya Panglong who explained that the costs of health care and maintenance, including medical costs, are borne by the company.</p> <p>Agreement Letter No.01/KJK/VII/2022 between PT. Simpang Deli Indonesia and the Koperasi Jasa Karyawan Timbang Deli dated 1 July 2022, with a validity period of 2 years. Checklist for Evaluation of Fulfilment of RSPO Standards for Koperasi Jasa Karyawan Timbang Deli on 30 June 2022.</p> <ul style="list-style-type: none"> Deed No.15 dated 20 April 2020 Amendment to the Articles of Koperasi Jasa Karyawan Timbang Deli. Type of business providing labor services. Proof of payment of BPJS Ketenagakerjaa workers of the Koperasi Jasa Karyawan Timbang Deli dues for February 2024 with a total of 175 registered workers. <p>Based on the explanation above, contracts between companies and contractors are available which contain specific clauses regarding compliance with relevant legal requirements and this can be demonstrated by third parties.</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

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>Bukit Maradja POM Transport Agreement of PT. Bersama Karya Transport No. 2022/Angkutan/CPO/BM/01 dated 15 November 2022, with the agreement period remaining in effect as long as it is agreed by both parties. Checklist Evaluation of Fulfilment of RSPO Standards for Contractors (PT. Bersama Karya Transport) dated 6 January 2023, declared compliance with legal, environmental, OHS, and minimum wage aspects as well as the age requirement of 18 years.</p> <p>Statement Letter of PT. Bersama Karya Transport dated 2 January 2024 stating that PT. Bersama Karya Transport is willing to follow all provisions related to RSPO Supply Chain principles and criteria and is willing to carry out an audit if necessary.</p> <p>Letter of Agreement No.02/BMM-HO/ENG/2024 dated 27 February 2024 between PT. Eastern Sumatra Indonesia and CV Deli Putera Mandiri for 2024 CAPEX work at Bukit Maradja POM which includes Fruit Elevator No. 1, Checkered Platform 6mm, Nut Conveyor, Cladding Kernel Station, HSD Oil Storage roof, etc. The agreement is accompanied by an attachment to the CV Deli Putera Mandiri permit deed, NPWP, Risk Based Business Licensing. Minutes of safety induction for CV Deli Putera Mandiri on 2 March 2024.</p> <p>Bukit Maradja Estate Agreement Letter No.01/BME/KJI/I/2024 between PT. Eastern Sumatra Indonesia and the Koperasi Jasa Karyawan Bukit Maraja, dated 2 January 2024 with a validity period of one year. In the agreement it is stated:</p> <ul style="list-style-type: none"> • Koperasi Jasa Karyawan Bukit Maraja are required to register casual daily worker for membership in BPJS Ketenagakerjaan and BPJS Kesehatan. • Koperasi Jasa Karyawan Bukit Maraja must pay wages according to applicable regulations. • Koperasi Jasa Karyawan Bukit Maraja must provide PPE for casual daily worker and casual worker must use PPE while on duty. • Koperasi Jasa Karyawan Bukit Maraja are prohibited from employing workers under the age of 18 years. • Koperasi Jasa Karyawan Bukit Maraja does not have forced labor and workers are prohibited from trafficking in humans. 	Complied
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>Work Agreement between the Chairman of Koperasi Jasa Karyawan Bukit Maraja and the Casual Daily Workers (represented by Sugiat) No.01/KJ/I/2024 dated 2 January 2024, with a validity period until 31 March 2024. The agreement states:</p> <ul style="list-style-type: none"> • Daily wages are paid/calculated based on the work output multiplied by the piece rate. The calculation of wholesale price rates refers to the applicable minimum wage. • Koperasi Jasa Karyawan Bukit Maraja provide work tools, PPE, provide health checks and worker protection as BPJS Ketenagakerjaan participants. <p>Work Agreement Letter No.01/RMO-BMETG/I/2024 dated 2 January 2024 between PT. Eastern Sumatra Indonesia and CV Tua Gabe for Ploughing work at Bukit Maradja Estate. In the agreement it is stated:</p> <ul style="list-style-type: none"> • Article 1 Clause 4, the contractor is obliged to comply with Company policies, especially in terms of "child labor policy", employing children under the age of 18 and human trafficking is not permitted. • Article 1 Clause 5, workers from the contractor while on duty are required to wear PPE that can be adapted to OHS specifications and standards. • Article 1 Clause 6, the contractor is obliged to pay workers' wages according to the applicable Minimum Wage. • Article 1 Clause 8, contractors are obliged to ensure that heavy equipment operators are trained and have an Operator's License. • Article 1 Clause 13, contractors are obliged to support strict implementation of the laws and regulations of the Indonesian Government regarding sexual harassment which can occur because of physical contact, comments, jokes and displays or other behaviour. • Article 1 Clause 14, contractors are obliged to comply with applicable laws and regulations. <p>Checklist for Evaluation of Fulfilment of RSPO Standards for Contractors (CV Tua Gabe) on 30 December 2023, ploughing business sector. Things that are evaluated in the checklist include contractor permits (deed, HO permit, NPWP, driver's license/STNK for drivers), completeness of workers' PPE, no workers under 18 years, wages according to the applicable minimum wage, workers included in BPJS Ketenagakerjaan. The evaluation results show that the CV</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>Astron Reksa Family contractor complies with the provisions set by the Company. As proof of evaluation, the Company shows supporting documents for CV Tua Gabe, for example:</p> <ul style="list-style-type: none"> • Operator of Heavy equipment with license OHS Reg. 189752-OPK3-LT/PAA/VII/2021 in the name of Purwadi is valid until 02 July 2026. • Heavy equipment operator salary slip for December 2023, wages received are IDR. 3,919,500, BPJS Ketenagakerjaan membership No.1210 0812 0075 0001. <p>Kerasaan Estate Work Agreement Letter No.08/RMO-BME/TMK/XI/2023 dated 2 December 2023 between PT. Kerasaan Indonesia and PT. Medical Tama Karya regarding Replanting 2024. In the agreement it is stated:</p> <ul style="list-style-type: none"> • Article 1 Clause 4, the contractor is obliged to comply with Company policies, especially in terms of "child labor policy", employing children under the age of 18 and human trafficking is not permitted. • Article 1 Clause 5, workers from the contractor while on duty are required to wear PPE that can be adapted to PHS specifications and standards. • Article 1 Clause 6, the contractor is obliged to pay workers' wages according to the applicable Minimum Wage. • Article 1 Clause 8, contractors are obliged to ensure that heavy equipment Clause are trained and have an Operator's License. • Article 1 Clause 13, contractors are obliged to support strict implementation of the laws and regulations of the Indonesian Government regarding sexual harassment which can occur as a result of physical contact, comments, jokes and displays or other behavior. • Article 1 Clause 14, contractors are obliged to comply with applicable laws and regulations. • Letter No.11/BME/II/2024 dated 17 January 2024 regarding Request for Data and Data Completeness of PT. Tama Medica Karya. <p>Timbang Deli Estate Work Agreement Letter No.02/TDI/BNCP/I/2024 between PT. Timbang Deli Indonesia and CV Biring Ndu Cahaya Panglong regarding FFB Transportation,</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>dated 2 January 2024, valid until 31 December 2024. In Article 6 of the Agreement:</p> <ul style="list-style-type: none"> Contractors are required to register all workers as participants in BPJS Ketenagakerjaan and BPJS Kesehatan. Comply with Company policies, especially regarding policies against forced labor and human trafficking and are not permitted to employ children under the age of 18 years. Contractors when on duty are required to wear PPE. The contractor is required to pay minimum wages. The contractor does not employ workers who consume illegal drugs, alcohol including Narcotics, Psychotropics and Addictive Substances. <p>Checklist Evaluation of Fulfilment of RSPO Standards for CV Biring Ndu Cahaya Panglong (Transport FFB Contractor) dated 30 December 2023. In the BPJS Ketenagakerjaan evaluation section it was stated to be Compliant with evidence in the form of Certificate No.BNCP-023/I/2024 dated 25 January 2024 issued by CV Biring Ndu Cahaya Panglong who explained that the costs of health care and maintenance, including medical costs, are borne by the company.</p> <p>Agreement Letter No.01/KJK/VII/2022 between PT. Timbang Deli Indonesia and the Koperasi Jasa Karyawan Timbang Deli dated 1 July 2022, with a validity period of 2 years. Checklist for Evaluation of Fulfilment of RSPO Standards for Koperasi Jasa Karyawan Timbang Deli on 30 June 2022.</p> <ul style="list-style-type: none"> Deed No.15 dated 20 April 2020 Amendment to the Articles of Koperasi Jasa Karyawan Timbang Deli. Type of business providing labor services. Proof of payment of BPJS Ketenagakerjaa workers of the Koperasi Jasa Karyawan Timbang Deli dues for February 2024 with a total of 175 registered workers. <p>Based on the explanation above, contracts between companies and contractors are available which contain specific clauses regarding compliance with relevant legal requirements and this can be demonstrated by third parties.</p>	
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			

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

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>Bukit Maradja POM receives all FFB's from its own Estates. All relevant supply bases are attached in RSPO certificate of Bukit Maradja POM. Geolocation of direct FFB suppliers that supplied to Bukit Maradja POM:</p> <table><tr><th>No</th><th>Estate</th><th>Address</th><th>Geo-Location</th></tr><tr><td>1</td><td>Bukit Maradja Estate</td><td>Nagori Pematang Sakhuda, Gunung Malela District, Simalungun Regency, Sumatera Utara Province</td><td>E 99° 13' 25.9" N 3° 0' 5.27"</td></tr><tr><td>2</td><td>Kerasaan Estate</td><td>Kerasaan II Village, Gunung Malela District, Simalungun Regency, Sumatera Utara Province</td><td>E 99° 15' 53.53" N 3° 3' 5.178"</td></tr><tr><td>3</td><td>Timbang Deli Estate</td><td>Timbang Deli Village, Galang Sub District, Deli Serdang Regency, Sumatera Utara Province</td><td>E 99° 53' 59.14" N 3° 27' 2.16"</td></tr></table>	No	Estate	Address	Geo-Location	1	Bukit Maradja Estate	Nagori Pematang Sakhuda, Gunung Malela District, Simalungun Regency, Sumatera Utara Province	E 99° 13' 25.9" N 3° 0' 5.27"	2	Kerasaan Estate	Kerasaan II Village, Gunung Malela District, Simalungun Regency, Sumatera Utara Province	E 99° 15' 53.53" N 3° 3' 5.178"	3	Timbang Deli Estate	Timbang Deli Village, Galang Sub District, Deli Serdang Regency, Sumatera Utara Province	E 99° 53' 59.14" N 3° 27' 2.16"	Complied					
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2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1.</p> <p>- Minor compliance -</p>	<p>Up to this ASA2_4, PT. Eastern Sumatra Indonesia – Bukit Maradja POM and its supply base does not use collection centers, agents or other intermediaries. Verified that all FFB are sourced from certified supplier only. Bukit Maradja POM does not receive FFB from others scope, including agents or other intermediaries.</p>	Complied																					
<p>Principle 3: Optimise productivity, efficiency, positive impact and resilience</p> <p>Implement plans, procedures and systems for continuous improvement.</p>																								
<p>Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.</p>																								
3.1.1	<p>(C) A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>Bukit Maradja Estate shows Business Plan 2024-2033</p> <table><tr><th>Year</th><th>Production FBB (ton)</th><th>Cost per MT</th></tr><tr><td>2024</td><td>59,371</td><td>6375</td></tr><tr><td>2025</td><td>51,964</td><td>6375</td></tr><tr><td>2026</td><td>53,768</td><td>6375</td></tr><tr><td>2027</td><td>56,388</td><td>6375</td></tr><tr><td>2028</td><td>61,291</td><td>6375</td></tr><tr><td>2029</td><td>66,508</td><td>6375</td></tr></table>	Year	Production FBB (ton)	Cost per MT	2024	59,371	6375	2025	51,964	6375	2026	53,768	6375	2027	56,388	6375	2028	61,291	6375	2029	66,508	6375	Complied
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2027	56,388	6375																						
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

			2030	69,699	6375		
			2031	74,236	6375		
			2032	75,192	6375		
			2033	74,266	6375		
			Kerasaan Estate demonstrated Business Plan for year 2023-2032				
			Year	Production FFB (ton)	Cost per kg		
			2023	50,255	581		
			2024	46,862	581		
			2025	39,848	581		
			2026	39,194	581		
			2027	41,581	581		
			2028	44,787	581		
			2029	48,427	581		
			2030	50,397	581		
			2031	50,585	581		
			2032	50,042	581		
			Timbang Deli Estate demonstrated Business Plan for year 2023-2032				
			Year	Production FFB (ton)	Cost per kg		
			2023	7,673	958		
			2024	8,056	1,006		
			2025	8,459	1,056		
			2026	8,882	1,109		
			2027	9,326	1,165		
			2028	9,792	1,223		
			2029	10,282	1,284		
			2030	10,796	1,348		
			2031	11,336	1,416		
			2032	11,903	1,487		
			Audit team noted the yield/productivity for Timbang Deli Estate sets at 26 MT/Ha/year. This was verified that Timbang Deli Estate planted area were entering productive palm age; this is first cycle oil palm planting. Timbang Deli Estate was previously planted with rubber.				

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

		Budget for smallholder and training: Bukit Maradja Estate: smallholder supervision, office expenses, preparation for cooperative establishment and maintenance, training and meeting budget, RSPO certification preparation with total Rp.102,092,000.																																																					
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	<p>Bukit Maradja Estate demonstrate replanting plan, established 27 May 2023:</p> <table border="1"> <thead> <tr> <th>Year</th><th>Planting year</th><th>Division</th><th>Hectarage</th></tr> </thead> <tbody> <tr> <td>2024</td><td>1996, 1997, 2005</td><td>I, II</td><td>232.04</td></tr> <tr> <td>2025</td><td>1993, 1994, 1996, 1997, 2003</td><td>I, II</td><td>172.59</td></tr> <tr> <td>2026</td><td>2003</td><td>I</td><td>229.10</td></tr> <tr> <td>2027</td><td>1997</td><td>I</td><td>203.59</td></tr> <tr> <td>2028</td><td>1996</td><td>I, III</td><td>115.68</td></tr> <tr> <td>2029</td><td>-</td><td></td><td>Planting holiday</td></tr> <tr> <td>2030</td><td>-</td><td></td><td>Planting holiday</td></tr> <tr> <td>2031</td><td>2005</td><td>I, II</td><td>88.86</td></tr> <tr> <td>2032</td><td>-</td><td></td><td>Planting holiday</td></tr> <tr> <td>2033</td><td>-</td><td></td><td>Planting holiday</td></tr> <tr> <td>2034</td><td>2010</td><td>III</td><td>122.37</td></tr> <tr> <td>2035</td><td>2011</td><td>III</td><td>89.42</td></tr> </tbody> </table> <p>Yearly review for replanting done in 2023 Bukit Maradja Estate: Visit report by Director of Plantation, Regional Director and Senior Estate Manager Regional North Sumatra dated 5 February 2024. Review to the OP 2023 replanting: Bukit Maradja Estate needed purification spraying for OP 2023 block 23B07 and infilling required for 313 oil palms attacked by <i>Oryctes</i>. Action plan upon the review:</p> <ul style="list-style-type: none"> - Purification work carried out 16 February 2024 as reported in Attendance Work Allocation, 14 spraying team (total 7 mandays). - Material utilized for purification work: 21 liters SMART 486 AS (a.i. Glyphosate), 0.7 liters Convey 336 SC (a.i. Topramezone), 0.7 liters Emulgator; as recorded in Stock Issue Note/Store Requisition Note dated 16 February 2024. 	Year	Planting year	Division	Hectarage	2024	1996, 1997, 2005	I, II	232.04	2025	1993, 1994, 1996, 1997, 2003	I, II	172.59	2026	2003	I	229.10	2027	1997	I	203.59	2028	1996	I, III	115.68	2029	-		Planting holiday	2030	-		Planting holiday	2031	2005	I, II	88.86	2032	-		Planting holiday	2033	-		Planting holiday	2034	2010	III	122.37	2035	2011	III	89.42	Complied
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2034	2010	III	122.37																																																				
2035	2011	III	89.42																																																				

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

		<ul style="list-style-type: none"> - Eradication/thinning out palms attacked by Oryctes done for 62 planting points in 6 February 2024; for 62 planting points in 7 February 2024; for 56 planting points in 9 February 2024 – in block 23B07; - Hole digging for palm infilling: 186 holes on 12 February 2024; 200 holes on 15 February 2024 – in block 23B07; - Palm infilling using 350 palms, as recorded in “Pengambilan Bibit” dated 12 February 2024 of 200 palms Socfin MTG, dated 13 February 2024 of 150 palms Socfin MTG from nursery. - Palm infilling by planting 74 oil palms carried out in 12 February 2024; 61 oil palms carried out in 15 February 2024 – in block 23B07; <p>Kerasaan Estate demonstrate replanting plan, established 27 May 2023:</p> <table border="1"> <thead> <tr> <th>Year</th><th>Planting year</th><th>Division</th><th>Hectarage</th></tr> </thead> <tbody> <tr> <td>2024</td><td>1996, 2011</td><td>I and II</td><td>263.01</td></tr> <tr> <td>2025</td><td>1997, 2006, 2007</td><td>II</td><td>172.63</td></tr> <tr> <td>2026</td><td>1997</td><td>I and II</td><td>162.14</td></tr> <tr> <td>2027</td><td>-</td><td>-</td><td>Planting holiday</td></tr> <tr> <td>2028</td><td>-</td><td>-</td><td>Planting holiday</td></tr> <tr> <td>2029</td><td>-</td><td>-</td><td>Planting holiday</td></tr> </tbody> </table> <p>Yearly review for replanting OP 2023 for Kerasaan Estate: Visit report by Director of Plantation, dated 6 February 2024. Review to the OP 2023 replanting: Kerasaan Estate needed extra manuring. Action plan upon the review:</p> <ul style="list-style-type: none"> - Coordination with Agronomy: Office assistant sent email to Agronomy for fertilizer recommendation dated 7 February 2024. - Processing fertilizer request faster. <p>Timbang Deli Estate has new planting plan, a part of approved NPP document in 2014. The new planting plan established 21 June 2022:</p> <table border="1"> <thead> <tr> <th>Year</th><th>Planting year</th><th>Division</th><th>Hectarage</th></tr> </thead> <tbody> <tr> <td>2023</td><td>From Rubber</td><td>I</td><td>101.80</td></tr> <tr> <td>2024</td><td>From Rubber</td><td>I</td><td>150.43</td></tr> <tr> <td>2025</td><td>From Rubber</td><td>I</td><td>2.65</td></tr> <tr> <td>2026</td><td>-</td><td></td><td>Planting holiday</td></tr> </tbody> </table>	Year	Planting year	Division	Hectarage	2024	1996, 2011	I and II	263.01	2025	1997, 2006, 2007	II	172.63	2026	1997	I and II	162.14	2027	-	-	Planting holiday	2028	-	-	Planting holiday	2029	-	-	Planting holiday	Year	Planting year	Division	Hectarage	2023	From Rubber	I	101.80	2024	From Rubber	I	150.43	2025	From Rubber	I	2.65	2026	-		Planting holiday	
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RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

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2028	-		Planting holiday												
2029	-		Planting holiday												
3.1.3	<p>The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken.</p> <p>- Minor compliance -</p>	<p>Internal audit for Kerasaan Estate carried out 23-24 January 2024, resulted in 1 NC Minor and 7 Observation. Sampled findings: list of contractors not prepared. Action plan: update the stakeholder list with contractor name, address, type of service, agreement.</p> <p>Management review in Kerasaan Estate chaired by Estate Manager and attended by 11 field assistants, office assistants, etc. As at management review carried out 22 February 2024, all findings have been closed.</p> <p>Management review including input information of internal audit result, customer feedback (crop quality ripeness), process performance and product appropriateness (FFB production, fertilizer use, pesticide use), prevention and improvement action status (from internal audit), follow up action from the management review (check on last year management review), changes that could influence management system, improvement recommendation.</p> <p>Internal audit for Timbang Deli Estate carried out 25-26 January 2024, resulted in 1 NC Minor, 12 Observations and 13 Opportunity for Improvements. Sampled findings: The contract/agreement with hazardous waste transporter/collector has been expired. Action plan: update and renew the hazardous waste transporter/collector agreement PT. Amindy barokah Sejahtera with PT.</p>	Complied												

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

		<p>Timbang Deli Indonesia; No.027/TDI-ABS/SPK/LB3/II/2024 valid until 1 February 2025.</p> <p>Management review in Timbang Deli Estate chaired by Estate Manager and attended by 29 personnel. As at management review carried out 23 February 2024, all findings have been closed.</p> <p>Management review including input information of internal audit result, customer feedback (crop quality ripeness), process performance and product appropriateness (FFB production, fertilizer use, pesticide use), prevention and improvement action status (from internal audit), follow up action from the management review (check on last year management review), changes that could influence management system, improvement recommendation.</p> <p>Internal audit for Bukit Maradja Estate carried out 15-16 January 2024, resulted in 1 NC Minor, 11 Observations and 8 Opportunity for Improvements. Sampled findings: water extraction permit for nursery not found, water management plan 2024 not prepared. Action plan: update and renew the water management plan 2024 (identification of water source, monitoring of water debit use, waste water treatment and erosion control); "Surat Permohonan Izin APU PT. Eastern Sumatra Indonesia No.04/BM-PH3/2024, tanggal 12 February 2024" submitted for water extraction permit.</p> <p>Management review in Bukit Maradja Estate chaired by Estate Manager and attended by 4 personnel. As at management review carried out 20 February 2024, some findings have been closed, some findings are work in progress.</p> <p>Management review including input information of internal audit result, customer feedback (crop quality ripeness), process performance and product appropriateness (FFB production, fertilizer use, pesticide use), prevention and improvement action status (from internal audit), follow up action from the management review (check on last year management review), changes that could influence management system, improvement recommendation.</p> <p>Internal audit for Bukit Maradja POM carried out 12-13 January 2024 by Internal auditor Sustainability Department. Internal audit issued 8 Observations during the process. All of findings have been closed when management review carried out on 21 February 2024. Sampled findings and follow up action: Bukit Maradja POM has not updated the supply base/estate map with geolocation. Follow up</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>on 21 February 2024 coordinating with GIS team and obtain geolocation map of Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.</p> <p>Director of Engineering visit to Bukit Maradja Estate dated 23 March 2023 and 19 October 2023. Review made: Lubricant storage has not prepared with pallet; Action plan: on 24 January 2024 worker made modification to built wooden pallet.</p> <p>Review made: Lathe machine needs acrylic cover. Action plan: Fiber glass dia.5mm received 22 January 2024; 6 March 2024 prepare cover from acrylic.</p> <p>Management review in Bukit Maradja POM carried out 21 February 2024, attended by 7 persons including Mill Manager, Office Assistant, Process Assistant. The meeting discussed: Follow up upon Internal Audit findings; Evaluation of waste management, trend of domestic waste volume from Bukit Maradja POM, monthly POME quality analysis result; Water usage in Bukit Maradja POM; Evaluation of social issues; Evaluation of process and performance, FFB processed, CPO and PK production, OER and KER;</p>	
Criteria 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.			
3.2.1	<p>(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification.</p> <p>- Critical (Major) compliance -</p>	<p>Continuous Improvement Plan in PT. Eastern Sumatra Indonesia year 2023 and 2024:</p> <ul style="list-style-type: none"> - Continue provision of work vacancy in Bukit Maradja Estate. In year 2023, the work vacancy opened for Madrasah teacher and Mudim for Masjid; - Continue the CSR programme for surrounding local communities, such as road maintenance, staple food donation, religious houses renovation; <p>Continuous Improvement Plan in PT. Kerasaan Indonesia, Kerasaan Estate year 2024:</p> <ul style="list-style-type: none"> - Separation for each division 1000 Ha. BMP aspect: efficient and effective supervision; - Couple harvesting. BMP aspect: improve productivity - Development of <i>Sycanus</i> as natural predator. Environmental aspect: reduce use of pesticide, reduce hazardous waste emitted; - Continue the CSR programme for surrounding local communities, such as road maintenance, bridge renovation, religious house renovation; 	Complied

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

		<p>Continuous Improvement Plan in PT. Timbang Deli Indonesia, Timbang Deli Estate year 2023 and 2024 evident:</p> <ul style="list-style-type: none"> - Use of butterfly trap for nettle caterpillar: introduced the use of flytrap on frame to attract the moth (mature phase) of nettle caterpillar. This is to implement on blocks with high nettle caterpillar infestation 17A04, 15B04, 16B03, 16D01, 17H04. BMP aspect: with reduced nettle caterpillar attack, will improve yield. - Environmental aspect: With the use of moth trap will reduce use pesticide, hence minimizing chemical container waste. - Social-economic aspect: Continue accepting workforce from local communities. In year 2023, 2 kindergarten teacher was recruited; Continue the CSR programme provision for surrounding local communities; Continue provision for access for grass for cattle feeding. In year 2023, the grass for cattle reach 12,104 trips equal to IDR 1,210,400,000; Continue provision of palm frond collection for broom stick. In year 2023, the broom stick industry supported by estate reach monetary benefit equal to IDR.405,840,000. 	
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>PT. Eastern Sumatra Indonesia showed RSPO Metric Template. Audit team have checked and verified the data accuracy.</p>	Complied
Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>The procedures documented in "Oil Palm Agricultural Manual" (latest revision in April 2023), 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-01-00/02-10-2017/Rev.2 dated 20 November 2017; Biology of Oil Palm. 2. OPM-02-00/02-10-2017/Rev.2 dated 20 November 2017; General Information: Oil Palm Nursery. 	Complied

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

		<p>3. OPM-02-01/02-10-2017/Rev.2 dated 20 November 2017; General Information: Land Preparation of Oil Palm Nursery</p> <p>4. OPM-02-02/02-10-2017/Rev.2 dated 20 November 2017; Oil Palm Pre Nursery</p> <p>5. OPM-02-03/02-10-2017/Rev.2 dated 20 November 2017; Oil Palm Main Nursery</p> <p>6. OPM-03-00/02-10-2017/Rev.2 dated 20 November 2017; General Information: New Development Area and Replanting</p> <p>7. OPM-03-01/02-10-2017/Rev.2 dated 20 November 2017; Survey and Mapping</p> <p>8. OPM-03-02/02-10-2017/Rev.2 dated 20 November 2017; Land Clearing</p> <p>9. OPM-03-03/02-10-2018/Rev.3 dated 4 February 2019; Land Preparation</p> <p>10. OPM-03-04/02-05-2021/Rev.3 dated 4 February 2019; Legume Cover Crop <i>Mucuna bracteata</i></p> <p>11. OPM-03-05/02-10-2017/Rev.2 dated 20 November 2017; Field Planting</p> <p>12. OPM-04-00/02-10-2017/Rev.2 dated 20 November 2017; General Information: Density Management</p> <p>13. OPM-04-01/02-10-2017/Rev.2 dated 20 November 2017; Palm Supplying</p> <p>14. OPM-04-02/02-10-2017/Rev.2 dated 20 November 2017; Thinning Out and Removing Palm</p> <p>15. OPM-05-00/02-10-2018/Rev.3 dated 4 February 2019; General Information: Fruit Production</p> <p>16. OPM-05-01/02-10-2018/Rev.3 dated 4 February 2019; Ablation, Castration and Sanitation</p> <p>17. OPM-05-01/30-03-2023/Rev.7; dated 18 April 2023; Ablation, Castration and Sanitation</p> <p>18. OPM-05-02/30-03-2023/Rev.7 dated 18 April 2023; Harvesting</p> <p>19. OPM-05-03/17-07-2019/Rev.4 dated 23 July 2019; FFB and Loose Fruit Delivery</p> <p>20. OPM-05-04/18-07-2019/Rev.3 dated 23 July 2019; Frond Pruning</p> <p>21. OPM-05-05/19-03-2020/Rev.4 dated 23 March 2020; Black Bunch Count</p> <p>22. OPM-05-06/02-10-2017/Rev.2 dated 20 November 2017; <i>Elaeodobius kamerunicus</i> Management</p> <p>23. OPM-06-00/02-10-2017/Rev.2 dated 20 November 2017; General Information: Fertilizer</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>24. OPM-06-01/30-03-2023/Rev.4 dated 4 August 2023; Inorganic Fertiliser</p> <p>25. OPM-06-02/15-02-2023/Rev.4 dated 18 April 2023; Organic Fertiliser</p> <p>26. OPM-06-03/02-10-2017/Rev.2 dated 20 November 2017; Leaf Sample Unit (LSU) and Rachis Sample Unit (RSU) - Palm Marking</p> <p>27. OPM-06-04/02-10-2017/Rev.2 dated 20 November 2017; Leaf Sampling Unit (LSU) and Rachis Sampling Unit (RSU)</p> <p>28. OPM-06-05/07-02-2023/Rev.0 dated 18 April 2023; Inorganic Fertilizer Sampling</p> <p>29. OPM-07-00/02-10-2017/Rev.2 dated 20 November 2017; General Information: Pest and Disease</p> <p>30. OPM-07-01/20-03-2020/Rev.4 dated 23 March 2020; Detection and Census</p> <p>31. OPM-07-02/02-10-2017/Rev.2 dated 20 November 2017; Pest Control</p> <p>32. OPM-07-03/02-10-2017/Rev.2 dated 20 November 2017; Disease Control</p> <p>33. OPM-07-04/17-07-2019/Rev.3 dated 23 July 2019; Integrated Pest Management</p> <p>34. OPM-08-00/02-10-2017/Rev.2 dated 20 November 2017; General Information: Weeds in Oil Palm Plantation</p> <p>35. OPM-08-01/22-09-2021/Rev.6 dated 12 October 2021; Weed Control</p> <p>36. OPM-09-00/02-10-2017/Rev.2 dated 20 November 2017; General Information: Environmental Management</p> <p>37. OPM-09-01/19-02-2019/Rev.3 dated 22 February 2019; Water management in Peat Soil</p> <p>38. OPM-09-02/02-10-2017/Rev.2 dated 20 November 2017; Management of Riparian Area</p> <p>39. OPM-09-03/15-07-2019/Rev.5 dated 23 July 2019; Using and Storing Agrochemicals</p> <p>40. OPM-10-01/01-02-2018/Rev.0 dated 4 February 2019; General Information: Field Quality Control</p> <p>41. OPM-10-01/01-02-2018/Rev.0 dated 4 February 2019; Field Quality Control</p> <p>42. OPM-10-01/17-07-2019/Rev.0 dated 23 July 2019; General Upkeep</p> <p>SOP for Palm Oil Mill as in Palm Oil Mill Operational Manual:</p> <p>1. POM-01-00/17-05-2021/Rev.1 dated 18 June 2021; General Information of Reception</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<ol style="list-style-type: none"> 2. POM-01-01/17-05-2021/Rev.4 dated 18 June 2021; Reception in Bukit Maradja Palm Oil Mill 3. POM-01-06/11-08-2022/Rev.0 dated 10 August 2022; Weighing & Dispatch of CPO and Kernel in Palm Oil Mill 4. POM-02-00/02-10-2017/Rev.0 dated 2 November 2017; General Information of Sterilizer 5. POM-02-01/29-04-2020/Rev.3 dated 6 May 2020; Sterilizer in Bukit Maradja POM 6. POM-03-00/02-10-2017/Rev.0 dated 2 November 2017; General Information on Threshing 7. POM-03-01/29-04-2020/Rev.2 dated 6 May 2020; Threshing in Bukit Maradja POM 8. POM-04-00/02-10-2017/Rev.0 dated 2 November 2017; General Information of Pressing 9. POM-04-01/29-04-2020/Rev.2 dated 6 May 2020; Pressing in Bukit Maradja POM 10. POM-05-00/02-10-2017/Rev.0 dated 2 November 2017; General Information of Clarification 11. POM-05-01/29-04-2020/Rev.2 dated 6 May 2020; Clarification in Bukit Maradja POM 12. POM-06-00/02-10-2017/Rev.0 dated 2 November 2017; General Information of Kernel Plant 13. POM-06-01/28-01-2022/Rev.5 dated 8 March 2022; Kernel Plant in Bukit Maradja POM 14. POM-07-01/29-04-2020/Rev.3 dated 6 May 2020; Steam Plant in Bukit Maradja POM 15. POM-07-02/29-04-2020/Rev.2 dated 6 May 2020; Steam Plant in Bukit Maradja POM 16. POM-08-01/29-04-2020/Rev.2 dated 6 May 2020; Power Plant in Bukit Maradja POM 17. POM-09-01/28-01-2022/Rev.3 dated 8 March 2022; Water Treatment Plant in Bukit Maradja POM 18. POM-10-01/12-03-2019/Rev.1 dated 18 March 2019; Effluent Plant in Bukit Maradja POM 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>19. POM-11-01/10-05-2021/Rev.5 dated 18 June 2021; Storage and Tank Cleaning in Bukit Maradja POM</p> <p>20. POM-12-01/18-02-2022/Rev.3 dated 8 March 2022; Workshop in Bukit Maradja POM</p> <p>21. POM-15-01/31-10-2019/Rev.2 dated 18 December 2019; Composting Plant in Bukit Maradja POM</p> <p>According to the interview with operational workers obtain information that the procedure disseminate regularly by their field staff and staff supervisor. The dissemination conducted in every morning during morning muster call activity.</p>	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor compliance -</p>	<p>Organization refers to Sustainability Department procedure Routine Visit and Internal Audit No.ENC-01/04-03-2019/Rev.2 dated 18 March 2019. In the procedure stated internal audit carried out minimum once per year, and the non-conformity finding categorized into Major, Minor and Observation.</p>	Complied
3.3.3	<p>Records of monitoring and any actions taken are maintained and available.</p> <p>- Minor compliance -</p>	<p>Internal audit for Bukit Maradja POM carried out 12-13 January 2024 by Internal auditor Sustainability Department. Internal audit issued 8 Observations during the process. All of findings have been closed when management review carried out on 21 February 2024. Sampled findings and follow up action: Bukit Maradja POM has not updated the supply base/estate map with geolocation. Follow up on 21 February 2024 coordinating with GIS team and obtain geolocation map of Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.</p> <p>Director of Engineering visit to Bukit Maradja Estate dated 23 March 2023 and 19 October 2023. Review made: Lubricant storage has not prepared with pallet; Action plan: on 24 January 2024 worker made modification to built wooden pallet.</p> <p>Review made: Lathe machine needs acrylic cover. Action plan: Fiber glass dia.5mm received 22 January 2024; 6 March 2024 prepare cover from acrylic.</p> <p>Management review in Bukit Maradja POM carried out 21 February 2024, attended by 7 persons including Mill Manager, Office Assistant, Process Assistant. The meeting discussed: Follow up upon Internal Audit findings; Evaluation of waste management, trend of domestic waste volume from Bukit Maradja POM, monthly POME quality analysis result; Water usage in Bukit</p>	Complied

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

		<p>Maradja POM; Evaluation of social issues; Evaluation of process and performance, FFB processed, CPO and PK production, OER and KER;</p> <p>In Timbang Deli Estate, the road repair and service performed as "Annual Work Programme Immature/mature Oil Palm 2023 – Upkeep Main Road", sampled for block 20A03, 20C03A, 20F40A, 20G01 (total planted 31.24 Ha) upkeep main road planned 200 meters; realization 380 meters in January 2023; planned 200 meters; realization 240 meters in March 2023; planned 200 meters; realization 96 meters in May 2023; planned 200 meters; realization 200 meters in July 2023</p>	
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>PT. Eastern Sumatra Indonesia:</p> <p>There is no revision regarding SEIA document of PT. Eastern Sumatra Indonesia (Bukit Maradja POM & Bukit Maradja Estate) during this ASA 2_4 period.</p> <p>PT. Eastern Sumatra Indonesia has environmental document titled "UKL – UPL", approved by Decree of "Kepala Badan Pengendalian Dampak Lingkungan Daerah" of Simalungun Regency No.188.4/70/Bpdl dated 26 February 2004 related to finalized environmental and social feasibility at PT. Eastern Sumatera Indonesia (SIPEF Group) – Bukit Maradja Palm Oil Mill and Estate, Simalungun Regency, Sumatra Utara Province. Latest revision as in "Rencana Pengelolaan Lingkungan (RKL) dan Revisi Rencana Pemantauan Lingkungan (RPL)" – Environment management and monitoring plan with scope of study palm oil estate area 3,178 Ha and palm oil mill 30 Ton FFB/hour as stated in the Decree of "Bapedalda Kabupaten Simalungun No.271/Bpdl/2008".</p> <p>PT. Eastern Sumatra Indonesia also has prepared the environmental document as in "Dokumen Evaluasi Lingkungan Hidup (DELH) Kebun Kelapa Sawit PKS dan Pemanfaatan Janjang Kosong Kelapa Sawit dengan Limbah Cair untuk di Proses menjadi kompos di Kebun Bukit Maradja PT. Eastern Sumatra Indonesia" – document of environment evaluation of oil palm plantation, mill, EFB and mill effluent for process to be composted and applied in Bukit Maradja Estate. The document has approved per "Keputusan Kepala Badan Lingkungan Hidup Kabupaten Simalungun No.188.45/833/Sekrt-2015", dated 8 June 2015, with scope of study palm oil estate area 3,178 Ha located at 03° 00' 45.0" N, 099°14'</p>	Complied

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

		<p>08.0" E. PT. Eastern Sumatra Indonesia obtained addendum of Environmental License in 2015, as per "Keputusan Kepala Badan Lingkungan Hidup Kabupaten Simalungun No.188.45/869/Sekrt-2015", dated 18 June 2015. The new amendment environmental license related activities of Oil Palm Plantations, Palm Oil Mill and Utilization of Oil Palm Empty Bunches with Liquid Wastewater to be processed into composting.</p> <p>PT. Eastern Sumatra Indonesia in 2020 obtained Document of Environmental Evaluation or "Dokumen Evaluasi Lingkungan Hidup (DELH)" based on Decree of "Kepala Dinas Lingkungan Hidup Kabupaten Simalungun" No. 188.45/928/7.2/ 2020, dated 23 October 2020. This document is compliment of Environmental License which issued in 2015. "Izin Lingkungan" - Environmental Permit as per "Persetujuan Pemenuhan Komitmen No.503/29/17.4/2020 tentang Izin Lingkungan", dated 9 November 2020. The scope of the evaluation covers 3,178 Ha, mill capacity 42 tons FFB/hours, location 03° 00' 45.0" N, 099°14' 08.0" E.</p> <p>In 2010, PT. Eastern Sumatra Indonesia has prepared a social impact assessment, as reported under "Dokumen Sosial Impact Assessment – March 2010", in cooperation with Yayasan Sawit Berkelanjutan Indonesia (YASBI). In the preparation process, the social impact study involving multi stakeholder through guided interview, questionnaire, focus group discussion (FGD). The report completed with recommendation and settlement method to be implemented.</p> <p>PT. Kerasaan Indonesia: There is no change in Social and Environment Impact Assessment document of Kerasaan Estate.</p> <p>Kerasaan Estate (PT. Kerasaan Indonesia) have the environmental document under "Dokumen Upaya Pengelolaan dan Pemantauan Lingkungan (UKL-UPL)" that approved based on Decree of Environmental Agency of Simalungun Regency No.442/Bpdl-2005 dated 23 December 2005. Environment management and monitoring plan as per "Upaya Pengelolaan Lingkungan dan Upaya Pemantauan Lingkungan (UKL/UPL)" approved based on Decree of Environmental Agency of Simalungun Regency No.700/109/BLH/2009" dated 8 April 2009 with scope covers 2,362 Ha oil palm estates. Within this UKL-UPL</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>document also covered social aspect as the identification of social impact assessment.</p> <p>In 2010, PT. Kerasaan Indonesia has prepared a social impact assessment, as reported under "Dokumen Sosial Impact Assessment – March 2010", in cooperation with Yayasan Sawit Berkelanjutan Indonesia (YASBI). In the preparation process, the social impact study involving multi stakeholder through guided interview, questionnaire, focus group discussion (FGD). The report completed with recommendation and settlement method to be implemented.</p> <p>PT. Timbang Deli Estate:</p> <p>There is no change in Social Environment document of Timbang Deli Estate. Environmental Document of PT. Timbang Deli Indonesia (Timbang Deli Estate) in form of "Upaya Pengelolaan Lingkungan and Upaya Pemantauan Lingkungan (UKL-UPL)", approved by Environmental Agency of Deli Serdang Regency as per No.APDL.P/325/VIII/2014 dated 6 August 2014. Area covering 972.19 Ha consist of Rubber crops and Oil Palm crops.</p> <p>In 2014, PT. Timbang Deli Indonesia in cooperation with Faculty of Forestry – IPB University have prepared document of Social Impact Assessment (SIA). The assessment team comprise of: Handian Purwawangsa, S.Hut, M.Si (Team Leader; Social and cultural expert); Udi Kusnidar, S.Hut (Social-economic-cultural expert); Ir. Heri Wiyono (Social and cultural expert).</p> <p>In 2017, PT. Timbang Deli Indonesia in cooperation with "Koompasia Enviro Institut" carried out social impact assessment as reported in "Laporan Analisa Dampak Sosial PT. Timbang Deli Indonesia tahun 2017". The assessment team comprise of: Henry Marpaung (Team Leader; Social-cultural expert; ALS licensed assessor Provisional ALS160007HM); Harry Kurniawan, (Team member; GIS and landscape); Ridho Anggara (Team member, GIS assistant).</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>The unit of certification had prepared a report on the implementation of Environmental and Social Management and Monitoring (RKL-RPL Report) and submitted it to the government regularly (per semester). The documentation constituted an important step in ensuring transparency and accountability in the certification process. Documents were available, including the social and environmental management plan and its monitoring, which were developed with the participation of affected stakeholders. The unit of certification had involved relevant stakeholders such as employees, local communities, and other</p>	Complied

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

		<p>interested parties in the process. By doing so, it ensured that the plan was comprehensive, effective, and reflective of the needs and concerns of all relevant parties.</p> <p>The Social Environment Management Plan consists of:</p> <ul style="list-style-type: none"> - Efforts to reduce the decline in air quality and ground water quality. - Efforts to manage hazardous waste and fuel spills. - Utilization of solid waste and liquid waste into compost. - Efforts to maintain soil fertility. - Efforts to control erosion due to high rainfall - Management and monitoring of HCV areas - Domestic waste management. - Responsibility towards society. - Contribution to the regional economy. - Public and social facilities. - Disease prevalence. <p>The Social Environment Monitoring Plan consists of:</p> <ul style="list-style-type: none"> - Physical-chemical component/aspect: soil fertility (monitoring once per annum); water quality (monitoring twice per annum); air quality (monitoring twice per annum); aesthetic (cleanliness). - Social-economy-cultural component/aspects: community welfare; community perception. - Health component: community health, hazardous waste management. 	
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 participatory approach adopted by the certification unit in implementing, reviewing, and updating the social and environmental management and monitoring plan (RKL-RPL) ensures the involvement of relevant stakeholders such as employees, local communities, and other interested parties. This inclusive process ensures that the plan is comprehensive, effective, and reflective of the needs and concerns of all relevant parties.</p> <p>Regular reviews and updates of the RKL-RPL are crucial to maintaining its relevance and effectiveness in addressing the social and environmental impacts of the unit's operations. By taking this proactive approach, the unit aims to minimize the negative impacts of its operations while enhancing its positive contributions to society and the environment. This commitment to sustainability and responsible management not only benefits the environment and society but</p>	Complied

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

		<p>also enhances the business's reputation, stakeholder trust, and long-term viability.</p> <p>Regularly in annual basis the unit of certification conducted and report the implementation of social impact management. For period 2023, monitoring conducted in May – June 2023 by interview and distribution of questionnaire to 4 village around PT. Eastern Sumatra Indonesia area, which is Nagori Marihat Bukit, Nagori Pematang Asilom, Nagori Syahkuda Bayu, and Nagori Bukit Maradja.</p> <p>Based on the assessment results, the positive benefits felt most by the community are improvements in road access, job opportunities and business opportunities. CSR in the form of assistance for graders, compactors and backhoe loaders, land transportation for mosque renovations, paint procurement, etc. The public is also free to take grass for animal feed in the estates. In 2023, there has been 152,072 trips of grass coming out of the estate. If it is assumed that 1 trip of grass costs IDR 50,000,- then it can be concluded that the company has increased people's income by IDR 7,603,600,000.</p> <p>Unit of Certification has consistently reported the implementation of Environmental Management and Monitoring periodically in 6 months interval and reported to the Environmental Office of Simalungun Regency and through the electronic reporting application Electronic Reporting Information System (SIMPEL) to the Ministry of Environment and Forestry, e.g.:</p> <ol style="list-style-type: none"> 1. Report on the Implementation of RKL-RPL PT. Eastern Sumatra Indonesia for period 2nd Semester of 2023 has been submitted to the Ministry of Environment (ID TTE SIMPEL: 1705884267-2183 dated 22 January 2024). 2. Report on the Implementation of RKL-RPL PT. Eastern Sumatra Indonesia for period 2nd Semester of 2023 has been submitted to the Environmental Office of Sumatera Utara Province, letter No.011/BPOM-External/II/2024 dated 22 February 2024. 3. Report on the Implementation of RKL-RPL PT. Eastern Sumatra Indonesia for period 2nd Semester of 2023 has been submitted to the Environmental Office of Simalungun Regency, letter No.013/BMPOM-External/II/2024 dated 22 February 2024. 4. Report on the Implementation of UKL-UPL PT. Kerasaan Indonesia for period 2nd Semester of 2023 has been submitted to the Environmental Office of 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>Simalungun Regency, letter No.27/KRE-Dns P & P Siml/II/2024 dated 5 February 2024.</p> <p>5. Report on the Implementation of UKL-UPL PT. Kerasaan Indonesia for period 2nd Semester of 2023 has been submitted to the Environmental Office of Sumatera Utara Province, letter No.25/KRE-BLH Sumut/II/2024 dated 5 February 2024.</p> <p>6. Report on the Implementation of RKL-RPL PT. Timbang Deli Indonesia Semester II of 2023 has been submitted to the Ministry of Environment (ID TTE SIMPEL: 1704872706-5473 dated 10 January 2024).</p> <p>7. Report on the Implementation of RKL-RPL PT. Timbang Deli Indonesia Semester II of 2023 has been submitted to the Environmental Office of Sumatera Utara Province, letter No.13/TDE/I/2024 dated 29 January 2023.</p> <p>8. Report on the Implementation of RKL-RPL PT. Timbang Deli Indonesia Semester II of 2023 has been submitted to the Environmental Office of Deli Serdang, letter No.14/TDE/I/2024 dated 29 January 2024.</p> <p>Based on field observation to Bukit Maradja POM, Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate, verified that parameters described in Management and Monitoring Plan (RKL-RPL) have been implemented, e.g. monitoring of air quality and ground water quality; hazardous waste management; uses of solid waste and liquid waste as compost; management and monitoring of HCV areas; domestic waste management; contribution to the regional economy, public and social facilities.</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 shows procedures related to HR, for example shown by : Procedures related Human Resource : For example, shown by:</p> <ul style="list-style-type: none"> - HRD-01-00 General recruitment - HRD-01-03 Recruitment for PKWT - HRD-01-04 Promotion to SKU - HRD-02-05 Training conducted by OU - HRD-04-06 SKU Disciplinary Action - HRD-04-07 SKU withdrawal - HRD-04-08 Retired SKU - HRD-04-09 Collective Labor Agreement (PKB) 	Complied

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

		<p>Policies related Human Resource</p> <ul style="list-style-type: none"> - Human Rights Policy dated 3 October 2022; PT. Eastern Sumatera Indonesia Recognizes that Human Rights are universal and apply to all without any form of difference - Occupational Safety and Health Policy dated 22 August 2022; PT. Eastern Sumatera Indonesia realizes that the safety and health of employees is a priority by always providing personal protective equipment for workers and providing health clinics for treatment for workers. - Equal employment opportunity policy dated 22 August 2022; PT. Eastern Sumatera Indonesia is committed to creating a work environment that is non-discriminatory and complies with applicable laws - Reproductive Rights Protection Policy dated 22 August 2022; PT. Eastern Sumatera Indonesia guarantees the reproductive rights of workers and also provides reproductive health services - Policy on Forced Labor or Trafficked Labor dated 22 August 2022; PT. Eastern Sumatera Indonesia does not use forced labor or labor that is trafficked either directly or by third parties - Child Labor Policy dated 22 August 2022; PT. Eastern Sumatera Indonesia is committed to not employing minors who will damage the child's future - Sexual Harassment Policy dated 22 August 2022; PT. Eastern Sumatera Indonesia is committed to a harmonious work environment and a work environment that is free from sexual harassment <p>Collective labor agreement PT. Eastern Sumatera Indonesia has a Collective Work Agreement with the Management of the Bukit Maradja Worker Union for the period 2022 – 2024. The PKB has been ratified in accordance with the Decree of the Head of the Simalungun Regency Employment Service No.188.44/617/23.4/2022 dated 23 November 2022. And for Timbang Deli Estate is based on Decree of the Head of the Deli Serdang Regency Labor Service No.560/1914/DK-2PHI/DS/2022 dated 14 November 2022 concerning Registration of the Collective Labor Agreement between PT. Timbang Deli Indonesia and the Timbang Deli Mandiri Workers Union for the period 14 - 11 - 2022 to 2022 14 – 11 - 2024</p> <p>Contents of the collective labour agreement include:</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<ul style="list-style-type: none"> • The environment in which the employment agreement applies • Organizational recognition • Recruitment and Transfer of Workers • Working time • Wages • Contract Work • Help on sick days • Absent from work • Overtime work time and overtime wages • Provisions regarding premiums • Religious Holiday Allowances and Bonuses • Social Security and Social Assistance • Work Equipment, Occupational Safety and Health • Special Provisions for Motor Vehicle Workers • Workers imported from outside the area • Type of work • Work termination • Severance payment • Company and Employee Obligations • How to Settle Labor Disputes and Work Strikes • Transition Provisions <p>Submission of Part of the Work to Third Parties Based on a document review and interviews with worker representatives and worker union representatives, it is known that some of the work was handed over to other parties, namely Koperasi Konsumen Kerasaan and Koperasi Jasa Bukit Maraja.</p> <p>As regulated in Minister of Manpower Regulation No. 11 of 2019 concerning the Second Amendment to the Regulation of the Minister of Manpower and Transmigration No.19 of 2012 concerning Requirements for Handing over Part of the Work to Another Company, it states that:</p> <ul style="list-style-type: none"> • Article 20: The Worker/Labourer Service Provision Agreement must be registered by the Worker/Labourer Service Provider at the agency 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>responsible for the employment sector of the Regency/city where the work is carried out</p> <ul style="list-style-type: none"> Article 21: In the event that the work agreement for the provision of labor/labour services meets the requirements of the agency responsible for issuing proof of registration no later than 3 (three) working days after the complete application is received. Article 24: Every company providing worker/labor services is required to have a business license to provide worker/labor services. Have a business registration number issued by the OSS Institution <p>Koperasi Konsumen Kerasaan has been able to show complete documents as follows :</p> <ul style="list-style-type: none"> Cooperative Company Registration Certificate No.021524700100 is valid until April 4 2019. Trading Business License (SIUP) No.0098/02.15/SIUP-PK/IV/2014 dated 4 April 2014, trading business activities in goods and services, with the Grocery Goods business sector. <p>Koperasi Jasa Bukti Maraja has been able to show complete documents as follows:</p> <ul style="list-style-type: none"> Business License issued on 3 August 2020 with code KBLI 64141 (Conventional Savings and Loans Cooperative/Savings and Loans Unit) NIB (Business Identification Number) 0220105840234 with KBLI code 64141 (Conventional Savings and Loans Cooperative/Savings and Loans Unit) Cooperative Company Registration Certificate with KBLI 47192 dated 11 April 2014 which states that one of the main business activities is Labor Distribution Services and is valid until 11 April 2019 <p>Based on this, it can be concluded that :</p> <ul style="list-style-type: none"> The existence of activities providing labor services is not in accordance with the KBLI that is owned It has not been possible to demonstrate the registration of the agreement for the provision of labor services to the relevant agency by the labor service provide 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>- Proof of registration issued by the relevant department has not been able to be shown</p> <p>The lack of complete legality of the organizers of some of these works has resulted in a nonconformity in indicator 2.1.2</p> <p>Timbang Deli Estate Based on the results of document reviews and interviews with worker representatives and trade union representatives, it is known that there are work activities that are handed over to other parties through the Koperasi Jasa Karyawan Timbang Deli. In relation to this, the company has shown proof of the legality of the Cooperative as follows:</p> <ul style="list-style-type: none"> • NIB: 0220103541417 • KBLI Code 78200 (Activities Providing Certain Labor Services) • Validity period: As long as the business actor carries out his business and/or activities in accordance with the provisions of statutory regulations <p>The company also presented a Cooperation Agreement Letter No. 01/KJK/II/2022 dated 1 July 2022 valid until 1 July 2024 between PT. Timbang Deli Indonesia and the Koperasi Jasa Karyawan Timbang Deli</p>											
3.5.2	<p>Employment procedures are implemented and records are maintained.</p> <p>- Minor compliance -</p>	<p>The company can demonstrate the implementation of its employment procedures, for example:</p> <p>Employee Promotion Bukit Maradja Palm Oil Mill</p> <ul style="list-style-type: none"> - Memorandum No.011/BMM-RMO/IX/2023 dated 16 September 2023 concerning employee promotion from SKU-H to SKU-B and Grade Increase from SKU-H to SKU-B - Employee performance evaluation form on behalf of Muhammad Rizki Akbari, Friandi, Hermanto, Rirdzia Machrini, Riki Irwandi, Wan Putra, and Jefri Erikson Silaen for the 2023 period - Employee Promotion Letter No. 188/JWB-RMONS/X/2023 dated 11 October 2023 from the senior HRD Manager with the following promotion <table> <thead> <tr> <th rowspan="2">Name</th><th rowspan="2">Position</th><th colspan="2">Grade</th></tr> <tr> <th>Before</th><th>After</th></tr> </thead> <tbody> <tr> <td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	Name	Position	Grade		Before	After					Complied
Name	Position	Grade											
		Before	After										

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

		<table> <tr> <td>M.Rizki Akbari</td><td>Kernel Plant</td><td>H</td><td>P1</td></tr> <tr> <td>Friandi</td><td>Screw Press</td><td>H</td><td>P1</td></tr> <tr> <td>Hermanto</td><td>Clarification</td><td>H</td><td>P1</td></tr> <tr> <td>Rirdzia Machrini</td><td>Account Clerk</td><td>P1</td><td>P2</td></tr> <tr> <td>Riki Irwandi</td><td>Wheel Loader</td><td>P2</td><td>P3</td></tr> <tr> <td>Wan Putra</td><td>Mechanic</td><td>P1</td><td>P2</td></tr> <tr> <td>Jefri Erikson Silaen</td><td>Foreman Processing</td><td>P1</td><td>P2</td></tr> </table> <p>Kerasaan Estate</p> <ul style="list-style-type: none"> - Letter No.063/JWB-RMONS/IV/2023 dated 17 April 2023 from the Senior Manager HRD regarding the appointment of a harvest employee in the name of Ferlyan Erlangga from PKWT to SKU-H starting 1 April 2023 - Letter No.101/JWB-RMONS/VI/2023 dated 26 June 2023 from Senior Manger HRD challenging the appointment of harvest employees on behalf of Khambali and Sihol Pasaribu from PKWT to serve as SKU-H starting 1 June 2023 <p>Work Termination Bukit Maradja Estate</p> <p>The company shows documentation of termination of employment at its own request, for example shown by:</p> <ul style="list-style-type: none"> - Letter requesting resignation from employee ID 5251 dated 30 September 2023 addressed to the Senor Manager Operation Bukit Maradja Estate on the grounds that he wanted to take care of his parents' farm - Letter from SMO-BME to RMO-NS dated 02 October 2023 regarding the request for resignation of SKU employee with ID 5251 - Joint Agreement Letter between SMO-BME and employee ID 5251 regarding the calculation of employee compensation <p>Bukit Maradja Palm Oil Mill</p> <p>At the time this assessment was carried out there was a termination of employee employment. Some of the documentation shown includes the following:</p> <ul style="list-style-type: none"> • Invitation to settlement meeting (Bipartite) No 015/Internal/VI/2023 dated 10 June 2023 • Minutes of bipartite industrial relations dispute settlement negotiations dated 10 - 12 June 2023 with the conclusion that the worker admitted to 	M.Rizki Akbari	Kernel Plant	H	P1	Friandi	Screw Press	H	P1	Hermanto	Clarification	H	P1	Rirdzia Machrini	Account Clerk	P1	P2	Riki Irwandi	Wheel Loader	P2	P3	Wan Putra	Mechanic	P1	P2	Jefri Erikson Silaen	Foreman Processing	P1	P2	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>embezzling assets in the form of L300 car spare parts (complete power steering pump, speedometer and dashboard list). Given this, the management decision is to terminate employment relations</p> <ul style="list-style-type: none"> • Statement letter dated June 10 2023 from employee with ID 5328 admitting to having exchanged L300 spare parts in the form of complete power steering, speedometer and dashboard list • Employment Termination Letter No: 16/Internal/VI/2023 dated 12 June 2023 from the BMM Mill Manager to the employee concerned with compensation referring to PP35 of 2021 and PT. Eastern Sumatra Indonesia PKB article 21 paragraph 1a. The layoffs will be effective from June 12 2023 • Proof of compensation calculation and transfer to the worker's account via bank. <p>PKWT Agreement and Compensation From the results of the document review, it is known that there are still workers with PKWT status in the Company. It can be shown that PKWT compensation payments for workers whose work period has ended, for example shown by:</p> <p>Bukit Maradja Estate</p> <ul style="list-style-type: none"> - Collective Agreement between employers and workers on behalf of Bambang Triono dated 30 June 2023 regarding the agreement to end work and will refer to PP35 of 2021 for compensation payments - Calculation and amount of severance pay from the office assistant and approved by the Senior Manager Operations with a value of 1 x one month's wages because the person concerned has worked for 1 year. - Proof of transfer via Bank Mandiri to the worker concerned and proof of compensation payment receipt signed by the worker <p>Kerasaan Estate</p> <ul style="list-style-type: none"> - Application for Approval of Calculation of PKWT Compensation Money No. 232/KRE/RMONS/X/2023 dated 21 October 2023 for 33 workers with details of 25 extended and 8 not extended - Joint Agreement Letter No. 26/SPB-PKWT/KRE/2023 between the company and the employee on behalf of Sumardi regarding the termination of 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>employment. Attached is a calculation of the PKWT compensation that will be received by workers</p> <ul style="list-style-type: none"> - Joint Agreement Letter No. 21/SPB-PKWT/KRE/2023 between the company and the employee on behalf of Nurmiati regarding the termination of employment. Attached is a calculation of the PKWT compensation that will be received by workers - Proof of transfer from the company to employees via Bank Mandiri with transaction ID 202311141649917527 for 33 PKWT employees as stated in the Application for Approval of Calculation of PKWT Compensation Money No.232/KRE/RMONS/X/2023 <p>Bukit Maradja Palm Oil Mill</p> <ul style="list-style-type: none"> - Letter No: 110/RMO-HRD/VIII/2023 dated 31 August 2023 from the Senior Manager of Administration for payment of PKWT compensation - Letter No 008/BMM-RMO-NS/VIII/2023 from Mill Manager Bukit Maradja POM to RMO dated 16 August 2023 regarding payment of PKWT compensation money - Minutes of Industrial Relations Settlement Negotiations with PKWT workers whose work period ends with the result that compensation will be paid according to the regulations in PP 35 of 2021 - There is documentation of compensation payments to employees via Bank Mandiri transfer (Transaction ID 202312111324842494) and proof of payment receipts that have been signed by each employee <p>Results of interviews with the workers concerned and trade union representatives revealed that PKWT compensation has been paid consistently to all workers whose work periods end whether their work contracts are extended or not extended</p>	
Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	<p>(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>OHS Policy</p> <p>SIPEF Group has established an Occupational Health and Safety Policy (QMM-40-01-P04/22-08-2022/Rev.2) that was signed by President Director dated 22 August 2022.</p>	Complied

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

		<p>The policy states that the company prioritizes occupational safety and health and is committed to creating a safe and healthy work environment for all workers and all other stakeholders.</p> <ul style="list-style-type: none"> • The company supports the implementation of all applicable regulations and laws in the Republic of Indonesia as well as international standards and agreements relating to Occupational Safety and Health. • The company will continue to improve their health and safety and achieve this through: <ul style="list-style-type: none"> a. Identify and reduce hazards and risks in operations. b. Provision of adequate resources for effective implementation of occupational safety and health programs and procedures including rigorous compliance reviews and field supervision/inspections. c. Ensure that OHS policies and procedures are integrated with all other policies and procedures in the company. • This policy will be socialized to all workers and accessible to the public and interested parties. The company will ensure that all workers, contractors, and employees understand and care about their respective OHS rights and obligations. <p>OHS Policy of PT. Timbang Deli Indonesia (Document No.TDI-QM/04) approved by President Director on 1 September 2017. The company are committed to provide a safe working environment for employees and all other stakeholders.</p> <ul style="list-style-type: none"> • Hazards and risks identification and reduction. • Provision of adequate resources for effective implementation of the OHS programmes and procedures, including compliance reviews. • Ensuring that the OHS policy and procedures integrate with all other company policies. <p>The policy will be communicated to all employee and will be made available the public and interested parties.</p> <p>The company shows minutes of socialization of company policies to workers on 8 January 2024, 10 January 2024, 12 January 2024, and 18 January 2024.</p> <p>OHS Procedure</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>The company has an Occupational Health and Safety Procedure approved by the President Director, including:</p> <ul style="list-style-type: none"> • Hazard Identification Risk Analysis Determining Control of OHS (SOP Code OHS-01-01/04-02-2019/Rev.0) • Hot Work (SOP Code OHS-01-02/26-11-2019/Rev.1) • Potential Hazard (SOP Code OHS-01-03/04-02-2019/Rev.0) • Pertolongan Pertama pada Kecelakaan (SOP Code OHS-01-04/04-02-2019/Rev.0) • Confined Space (SOP Code OHS-01-05/27-11-2019/Rev.1) • Working At Heights (SOP Code OHS-01-06/04-02-2019/Rev.0) • Prosedur Pengelolaan Gas Bertekanan (SOP Code OHS-01-07/04-02-2019/Rev.0) • Prosedur Pelaporan Insiden (SOP Code OHS-01-08/06-07-2022/Rev.1) • Standar Pemasangan Rambu-Rambu Keselamatan (SOP Code OHS-01-09/18-02-2022/Rev.1) • Personal Protective Equipment (SOP Code OHS-01-10/23-07-2019/Rev.1) • Fire Emergency Procedure on 10th Floor Forum Nine Building (SOP Code OHS-01-11/10-05-2019/Rev.0) • Land Fire Prevention and Control (SOP Code OHS-01-12/13-04-2022/Rev.2) • Safety Talk (SOP Code OHS-01-13/15-02-2021/Rev.0) • Safety Inspection Checklist (SOP Code OHS-01-14/25-01-2021/Rev.0) • General Information: Fleet Safety (SOP Code OHS-02-00/08-07-2019/Rev.0) • Safety Vehicle Operating Procedure (SOP Code OHS-02-01/08-07-2019/Rev.0) • Safety Vehicle Equipment Operating Procedure (SOP Code OHS-02-02/08-07-2019/Rev.0) • Emergency Response (SOP Code OHS-03-01/28-02-2020/Rev.0) • Emergency Response in Tank Terminal (SOP Code OHS-03-02/18-02-2020/Rev.0) <p>OHS Plan The company has Hazard Identification Risk Analysis Determining Control of OHS (SOP Code OHS-01-01/04-02-2019/Rev.0) approved by the President Director on 4 February 2019, this procedure aims to:</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<ul style="list-style-type: none"> Identify activities, products and services throughout the company area that have or could pose a risk of hazard to occupational health and safety. Determine which risks have or can pose critical risks to occupational health and safety. Determine risk management methods for OHS. <p>The Mill and Estates has established document of the Hazard Identification Risk Assessment and Determining Control (HIRADC) document for all the operational activity (routine, non-routine, emergency). Those documents prepared by the OHS expert in each unit in consideration with the input from workers and field supervisor. To ensure the hazard are align with the policy and procedures, those documents reviewed annually. The last review was on 8 January 2024 for Bukit Maradja POM, on 13 January 2024 for Bukit Maradja Estate, on 15 January 2024 for Kerasaan Estate and on 24 January 2024 for Timbang Deli Estate. This document has been disseminated to all workforce regularly, the last one was on 12 February 2024.</p> <p>Based on field observation and interview with workers, the HIRADC has been implemented in the field such as by giving regular dissemination of OHS awareness and provision of appropriate PPE.</p>	
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>The company has established of OHS program in each operational units (Mill and Estate) cover about:</p> <ul style="list-style-type: none"> P2K3LHS Meeting and OHS Inspection, frequency every month. Monthly meetings and OHS inspections. Submission of the P2K3LHS report to the Manpower Office of Regency and Province per quarter. PPE inspection of all workers. Fire drill and fire fighting training which will be held once a year. Medical check up for high-risk workers. Training of first aid, PPE, HIRADC, and pesticide handling. Socialization of company policies, risk assessment and environmental impact aspects. <p>The effectiveness of the OHS Program to address health and safety risks have been monitored in the form of:</p>	Complied

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

		<p>a. Monthly OHS Committee meeting, to discuss and address current OHS issues. Samples of document that has been reviewed during audit such as meeting on 13 December 2023; with a discussion agenda including reviewing the results of previous meetings, presentations regarding work accidents, identification of potential work accidents in estate and mill, discussion of the results of the P2K3LHS checklist, and other OHS issues.</p> <p>b. Quarter Report of P2K3 to Manpower Office of Regency and Province. Samples of document that has been reviewed during audit such as:</p> <ul style="list-style-type: none"> • Letter No. 001/BMPOM-External/I/2024 dated 11 January 2024 regarding reporting of the P2K3 Report Bukit Maradja POM for the four quarter of 2023. • Letter No. 01/BME-Disnaker/I/2024 dated 25 January 2024 regarding reporting of the P2K3 Report Bukit Maradja Estate for the four quarter of 2023. • Letter No. 11/KRE/Disnaker Siml/I/2024 dated 16 January 2024 regarding reporting of the P2K3 Report Kerasaan Estate for the four quarter of 2023. • Letter No. 06/TDE/I/2024 dated 29 Januari regarding reporting of the P2K3 Report Timbang Deli Estate for the four quarter of 2023. • Letter No. 085/BMPOM-External/X/2023 dated 10 October 2023 regarding reporting of the P2K3 Report Bukit Maradja POM for the third quarter of 2023. • Letter No. 07/BME—Disnaker/X/2023 dated 10 October 2023 regarding reporting of the P2K3 Report Bukit Maradja Estate for the third quarter of 2023. • Letter No. 167/KRE/Disnaker Siml/X/2023 dated 02 October 2023 regarding reporting of the P2K3 Report Kerasaan Estate for the third quarter of 2023. • Letter No. 86/TDE/X/2023 dated 9 October 2023 regarding reporting of the P2K3 Report Timbang Deli Estate for the third quarter of 2023. <p>c. Documentation of accident record and the calculation of LTA Mill and Estate has been reviewed for period January to December 2023.</p> <p>d. Annual review of HIRADC, last review was on 8 January 2024 for Bukit Maradja POM, on 13 January 2024 for Bukit Maradja Estate, on 15 January 2024 for Kerasaan Estate and on 24 January 2024 for Timbang Deli Estate.</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>e. Annual Review of OHS Program, the last one was on 2 January 2024.</p> <p>Based on the results of interviews with workers of Mill (process operator) and Estate (harvester, pesticide operator, manuring, and nursery), it is known that every day when the morning muster is carried out, the supervisor will check the completeness of the PPE of the workers and will deliver a safety briefing. Meanwhile, every month an OHS inspection is held to see how it applies to all units.</p> <p>Based on the explanation above, it can be concluded that the certification unit has monitored the effectiveness of the OHS plan to handle OHS risk to people.</p>	
Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.			
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender- specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training.</p> <p>- Critical (Major) compliance -</p>	<p>In Kerasaan Estate, training program prepared on annual basis and the training record maintained and updated.</p> <p>Training program for year 2024 verified: Harvest management and FFB quality standard planned for January 2024; Spraying and sprayer calibration training planned for January 2024; Manuring training planned for January 2024; MSDS and NFPA training planned for March and September 2024; Pest & disease training planned for March 2024; Leaf Sampling Unit training planned for December 2024; Sprayer calibration training planned for January 2024; Machinery operator and Driver training planned for February and October 2024; Hazardous waste and spillage handling training planned for April and October 2024; RSPO Supply Chain training planned for February and August 2024; HCV Training planned for March and September 2024.</p> <p>Training program for smallholder of Kerasaan Estate year 2024: RSPO P&C socialization, fertilizer training, harvesting training, weed control and integrated pest management training planned for April and November 2024.</p> <p>Training program Timbang Deli Estate for year 2024 (established 16 January 2024) verified: training harvesting planned February 2024; training spraying and calibration planned for April 2024; MSDS/NFPA training planned May 2024; Hazardous waste handling training planned March 2024; Fertilizer Packing and Manuring training planned March 2024; First aid kit use training planned for January 2024; HCV training planned for July 2024; Training and Simulation of</p>	Complied

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

		<p>firefighting planned for August 2024; RSPO P&C training planned December 2024.</p> <p>In Bukit Maradja POM the training program for year 2024 verified: socialization of company policies planned for February 2024; training on hazardous waste handling planned for April 2024; Processing Work Instructions training planned for July 2024; Office Administration and Godown Work Instructions training planned for September 2024; Workshop Work Instruction training planned for November 2024; Supply Chain Training planned for October 2024; Composting process training planned December 2024; 5S training planned for December 2024.</p> <p>---</p> <p>Training program for smallholder of Bukit Maradja Estate year 2024: RSPO P&C socialization, fertilizer training, harvesting training, weed control and integrated pest management training, beneficial plant, first aid kit training, black bunch census training planned for February and December 2024.</p> <p>Training program for smallholder of Timbang Deli Estate year 2024: Training harvesting planned for April 2024, Training spraying planned for May 2024, Training manuring planned for June 2024, Training administration planned for March 2024.</p>	
3.7.2	<p>Records of training are maintained, where appropriate on an individual basis.</p> <p>- Minor compliance -</p>	<p>Training record verified:</p> <ul style="list-style-type: none"> - For smallholders: Smallholder training on harvesting, spraying, manure regime, administration for cooperative training dated 20 February 2024. The training attended by 22 smallholder members, committee and village authorities from Koperasi Tani Jaya Bersatu. - For smallholders: Smallholder training on land preparation, planting of oil palm, post-harvest activities, harvesting training carried out 22-23 December 2023 attended by representative of KSU Mitra Sejahtera Mandiri, KSU Mancuk Mandiri Jaya, KSU Sari Mutiara Indah, KSU Permonangan Sejahtera Mandiri. - For Kerasaan Estate: Training Manual Manuring and Spreader Manuring, carried out 22 January 2024; attended by 17 manual manuring workers and 3 manure spreader operators. Training material based on "Pelatihan Pemupukan Tanaman Kelapa Sawit" and post training evaluation sighted. 	Complied

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

		<ul style="list-style-type: none"> - For Kerasaan Estate: Hazardous Waste and Emergency Spillage Handling Training carried out 20 September 2023; attended by 2 hazardous waste storage keepers. Training material and attendance list including simulation scenario sheet sighted. - For Bukit Maradja POM: Training Supply Chain on 11 October 2023 attended by weighbridge operators, PK dispatch operator, CPO dispatch operator, document control. - For Bukit Maradja POM: Training HIRADC and Work Instruction of Processing Station dated 21 October 2023 attended by all operators for shift II: 9 loading ramp workers; 2 water treatment plant operators; 3 operator sterilizers; 4 kernel plant operators; 2 engine room operators. - For Bukit Maradja Estate: HIRADC training dated 24 February 2024, attended by 5 field assistants and led by safety officer. Training material and attendance list evident. - For Bukit Maradja Estate: MSDS training for sprayer dated 28 February 2024, attended by 22 sprayers, 2 mandors/supervisor and led by safety officer. Training material, post-test result and attendance list evident. <p>Training records for sampled employees verified: Bukit Maradja Estate:</p> <ul style="list-style-type: none"> - Sumiadi (welder): attended welder requalification training "Sertifikat Kompetensi Plate Welder" dated 20 January 2022; - Okta Pianus Karo Karo (tractor operator): attended training "Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja Bidang Pesawat Angkat dan Angkut Operator K3 Traktor" dated 31 December 2021. - Hairul Ramadhani (manuring): Manual manuring training dated 22 February 2020; Manuring training and spreader calibration training 14 August 2021; Spreader manuring training 3 August 2022; Training MSDS 28 February 2024; - Jumian (harvester): Harvesting and FFB quality standard training 13 February 2021; Harvesting and FFB quality standard training 15 August 2022; Harvesting and FFB quality standard training 23 January 2023; - Mesliana (spraying): Sprayer calibration and working tools training 12 January 2021; pesticide mixing training 9 February 2022; SOP and MSDS 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>training 21 January 2023; Calibration training 13 November 2023; MSDS socialization 28 February 2024</p> <ul style="list-style-type: none"> - Sumiati (spraying): MSDS and SOP spraying training 20 February 2020; complaint handling policy training 22 February 2020; Sprayer calibration and working tools training 12 January 2021; pesticide mixing training 9 February 2022; SOP and MSDS training 21 January 2023; First aid kit training 27 January 2023; Sprayer calibration training 13 November 2023; - Wahyu Wandira (Pest & Disease): Ganoderma census 1 April 2023 - Suroto (harvester): Harvesting and FFB quality standard training 13 February 2021; Harvesting and FFB quality standard training 15 August 2022; Harvesting and FFB quality standard training 23 January 2023; <p>Bukit Maradja POM:</p> <ul style="list-style-type: none"> - Agus Saputra (Boiler operator): Training for steam and pressure vessel "Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja Bidang Operator Pesawat Uap – Operator Pesawat Uap Kelas I" dated 18 July 2022; - Fadillah Ahmad (Boiler operator): Training for steam and pressure vessel "Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja Bidang Operator Pesawat Uap – Operator Pesawat Uap Kelas I" dated 1 July 2022; - Rudianto (Wheel loader operator): Training for lift and carry vessel "Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja Bidang Pesawat Angkat dan Angkut – Operator K3 Loader" dated 31 December 2021 - Tino M Sihombing (dispatch): Training for complaint handling procedure dated 24 February 2023; RSPO Supply Chain & ISCC training 11 October 2023; Hydrant use training 12 February 2024; - Dwi Kurniawati (weighbridge operator): Training weighbridge work instructions and HIRADC on 22 May 2023; RSPO Supply Chain & ISCC training 11 October 2023; Hydrant use training 12 February 2024; <p>Kerasaan Estate:</p> <ul style="list-style-type: none"> - Suhendrik (Harvester): FFB loading training dated 7 February 2023; harvesting training 18 October 2023; FFB quality standard training dated 22 January 2024; - Farida Ariani (spraying): Spraying training 19 January 2023; - Retno Winarti (sprayer): Spraying training 19 January 2023; Spraying training 20 January 2024; 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<ul style="list-style-type: none"> - Rizky Bayu S (Pest & Disease Census): Pest and Disease training 24 February 2023; Integrated Pest Management training 27 February 2024; - Joko Apriandi (Tractor driver): Training for lift and carry vessel "Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja Bidang Pesawat Angkat dan Angkut – Operator K3 Traktor" dated 31 December 2021. - Irmansyah (Pest & Disease Census): Leaf Sampling Unit (LSU) and Rachis Sampling Unit (RSU) training 13 January 2023; Pest and Disease training 24 February 2023; Ganoderma Training 31 March 2023; Integrated Pest Management training 27 February 2024; <p>Timbang Deli Estate:</p> <ul style="list-style-type: none"> - Heriadi (Harvester – mutation from rubber tapper): FFB harvest and loading training dated 19 January 2023; - Misnah (sprayer): Pesticide handling and management training 29 January 2021; MSDS training 11 October 2022; knapsack calibration training 18 January 2023; MSDS training dated 22 February 2023; HCV management training 14 June 2023; - Yusman (tractor operator): attended operator training "Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja (K3) Bidang Pesawat Angkat dan Angkut – Operator K3 Traktor" dated 30 August 2019. 	
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>RSPO SCCS training is part of annual training program in PT. Eastern Sumatra Indonesia.</p> <ul style="list-style-type: none"> - Training Supply Chain for Bukit Maradja POM carried out on 11 October 2023 attended by weighbridge operators, PK dispatch operator, CPO dispatch operator, document control. - Training Supply Chain for Bukit Maradja Estate carried out on 23 June 2023 attended by 18 personnel, consist of field assistants, harvesting clerk, estate database officer, document control. - Training supply chain for Timbang Deli Estate carried out 19 December 2023, attended by 14 personnel including estate manager, assistant manager, field assistant. 	Complied

Criteria 3.8: Supply chain requirements for mills.

Procedure note: all requirements are classified as **Critical Indicators**. However it will not contribute to suspension if there is more than 5 non-compliance within a principle)

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

3.8.1	<p>Identity Preserved Module</p> <p>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.</p> <p>Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>	<p>PT. Eastern Sumatra Indonesia – Bukit Maradja POM implementing RSPO SCCS module Identity Preserved; the palm oil mill only received and processed FFB from certified supply base (company-owned): Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.</p>	Complied
3.8.2	<p>Mass Balance Module</p> <p>A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	<p>PT. Eastern Sumatra Indonesia – Bukit Maradja POM implementing RSPO SCCS module Identity Preserved; the palm oil mill only received and processed FFB from certified supply base (company-owned): Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.</p> <p>The certificate holder is not implementing RSPO SCCS module Mass Balance.</p>	Not Applicable
3.8.3	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>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. Bukit Maradja POM received certified raw material (Fresh Fruit Bunch) from its own estate: Bukit Maradja Estate, Kerasaan Estate, Timbang Deli Estate.</p> <p>The certification of Estates is fall under PT. Eastern Sumatra Indonesia – Bukit Maradja POM with certificate number RSPO 632266, first certification started on 17 May 2010, second certification started on 17 May 2015 and third certification started on 17 May 2020, certificate for PT. Bukit Maradja Indonesia-Bukit Maradja POM valid until 16 May 2025.</p> <p>Currently the unit of certification was being audit for fourth Annual Surveillance Assessment after the second recertification.</p>	Complied

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

3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	PT. Eastern Sumatra Indonesia – Bukit Maradja POM has been registered in RSPO IT Platform with registered ID number RSPO_PO1000000095.	Complied
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> 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. Eastern Sumatra Indonesia has a written procedures and/work instruction for ensuring the implementation of 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. Person responsible for implementation of 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"> a. Sales process, covering from contract approval to delivery of oil palm product (CPO and PK) including information of supply chain mechanism; b. Process at the estates, covers harvesting, FFB and loose fruit delivery include harvesting record and delivery to the Palm Oil Mill; c. Process at Palm Oil Mill covers FFB and loose fruit receiving, identification, production process, delivery of product and recording; d. Evaluation by CB; e. Transportation records; f. Internal control; g. Contractor control. <p>The mill only receives and process certified FFB, therefore the procedure for receiving and processing non-certified FFB is not applicable.</p> <p>The mill has complete and up to date records and reports that demonstrated compliance with the Identity Preserved requirements including training records. Record seen data of FFB received, CPO and PK stock, production, dispatch, OER, KER.</p> <p>In year 2023, Bukit Maradja POM conducted "Supply Chain RSPO & ISCC Training" dated 25 August 2023. The training attended by 7 personnel including weighbridge operators, mill head assistant, office assistant. The training module includes information on general supply chain requirements, track and trace principle, supply chain options, RSPO Supply Chain Certification Standard 2020.</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

		<p>Available records and report that demonstrated compliance with the RSPO supply chain requirement, e.g. Daily Production Figure for 29 February 2024: FFB received month todate was 7,307.28 MT; year todate was 13,126.07 MT. CPO produced month todate was 1,737.35 MT; year todate was 3,127.82 MT. PK produced month todate was 380.12 MT; year todate was 684.05 MT. OER month todate was 24.08%; year todate was 24.05%. KER month todate was 5.21%; year todate was 5.26%. CPO dispatched month todate was 1,753.51 MT; year todate was 3,427.14 MT. PK dispatched month todate was 358.38 MT; year todate was 751.57 MT.</p> <p>Monthly production report is available containing records of FFB received by Bukit Maradja POM from Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate. All FFB received by Bukit Maradja POM are certified. The record contains CPO and PK production, dispatch and stocks. Extraction rate of CPO and PK are recorded as well.</p>	
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. b) Effectively implements and maintains the standard requirements within its organisation. 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>Procedure for Internal Audit refer to SOP Routine Visit and Internal Audit No.ENC-01-02/04-03-2019/Rev.2 date 18 March 2019. In the procedure, Section 6. Frequency and Timing stipulates the internal audits are conducted at least once a year according to the standards referred to.</p> <p>Section 5.4 Implementation of Routine/Internal Audit Visits stipulates: <i>In general, non-conformities in each of the principle and criteria, rules and requirement of the sustainable system are categorized under major, minor and observation. Such findings must be immediately followed up. The unit manager may undertake to implement corrections and may also plan improvements according to result of internal audit. Recommended improvement must be completed with timeframe. A review of the non-compliance found in a previous internal audit should be made on the next visit.</i></p> <p>The latest internal audit in Bukit Maradja POM conducted on 12-13 January 2024, against RSPO P&C 2018 Indonesia National Interpretation 2020. The internal auditor assessed Criteria 3.8 related to RSPO SCCS. Corrective action related to internal audit findings, consist of 8 Observations have been determined; NC closed as of external audit.</p>	Complied

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

		<p>Latest Management Review in Bukit Maradja POM conducted on 21 February 2024. Management review has discussed:</p> <ul style="list-style-type: none"> • Follow-up actions from management reviews: Continue follow up on waste management monitoring; water consumption; grid electric use; • Results of internal audits; internal audit in Bukit Maradja POM conducted on 12-13 January 2024, by Sustainability Department RMO North Sumatera Team, summary of finding and corrective action have been documented in Visit Report Internal Audit Team. There were 8 Observations closed. • Social Issue Evaluation: Social Impact Assessment 2023 • Customer feedback and Stakeholder: throughout year 2023 no complaint related to quality of CPO and PK from the buyer; • Process performance and product conformity: FFB production and FFB process data; OER%; KER%; CPO production; PK production; Oil losses; Kernel losses; breakdown rate; treatment of waste and pollution (POME volume and quality analysis, EFB, fiber, kernel shell, boiler ash), domestic waste volume, domestic waste water; grid electric use; water consumption; HSD oil consumption; • Status of preventive and corrective actions: All finding resulted from internal audit discussed in this Management Review have been closed and attached in the minutes of management review. • Changes that could affect the management system: PT. Eastern Sumatra Indonesia now cooperating with PT. Aninditha Wira Satya for security of the mill premise. • Recommendations for improvement: follow up company policy socialization; follow up license extension earlier and consider backlog with government; coordinating with Marketing Department to implement SOP MKT-03-03 Buyer Satisfaction Evaluation, to get more customer feedback. 	
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>PT. Eastern Sumatra Indonesia prepare a weighbridge system in Bukit Maradja POM that only RSPO certified FFB received. These FFB source are certified under PT. Eastern Sumatra Indonesia – Bukit Maradja POM certificate (RSPO 632266). Based on interview with weighbridge operators, Bukit Maradja POM only received certified FFB from company-owned plantation: Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.</p>	Complied

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

	<p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>PT. Eastern Sumatra Indonesia – Bukit Maradja POM has verified the status of the supply base certificate during Internal Audit on 15-16 January 2024, with certificate number RSPO 632266, valid until 16 May 2025.</p> <p>The unit of certification has demonstrated SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. Chapter 5.2 of the procedure indicates the Weighbridge Clerk has responsibility to input data and print "Receiving Slip" based on FFB Delivery Note, covering information e.g. estate name and block number, mill name, date of delivery, product description and quantity, RSPO certificate number, transporter identity and unique identification number.</p> <p>The procedure explains Operating Unit can coordinate to an evaluation with CB about the quota between the OU and the CB (projected overproduction). During this annual surveillance assessment, Bukit Maradja POM was not over sold the CPO and PK production.</p> <p>The procedure explains control of product non-conformity refer to Marketing Department Manual - SOP Customer Complaint Handling No.MKT-03-02/26-04/2018/rev.1 dated 30 April 2018. The procedure covers returned of all non-conforming product and/or documents. The responsible is Operating Unit Manager and Senior Manager Marketing. Based on audit, Bukit Maradja POM only receive and processed sustainable FFB. There has been no complaint from buyer.</p> <p>Records of purchasing goods in available:</p> <ul style="list-style-type: none"> - Delivery FFB from Estate "SPB TBS Timbang Deli Estate" No.77-II-TDE-24 dated 29 February 2024, from Timbang Deli Estate, Block 16D01, 17C02, 17C01, 17B02; OP 2016 and 2017, total 668 bunches. Stamp Sustainable Product-IP. Receiving Slip/weighbridge ticket No.FFB23002220W, dated 29 February 2024; Truck BK8590BC; Timbang Deli Estate; product FFB; D/O No.77/II/TDE/24; nett weigh 6,910 kg, Block 16D01, 17C02, 17C01, 17B02; Division F01, total 668 bunches. - Delivery FFB from Estate "SPB TBS Timbang Deli Estate" No.118-VII-TDE-23 dated 31 July 2023, from Timbang Deli Estate, Block 17C02, 17C01; OP 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>2017, total 625 bunches. Stamp Sustainable Product-IP. Receiving Slip/weighbridge ticket No.FFB23010571W, dated 31 July 2023; Truck BK8929ES; Timbang Deli Estate; product FFB; D/O No.118/VII; nett weigh 8,090 kg, Block 17C01, 17C02; Division F01, total 625 bunches.</p> <ul style="list-style-type: none"> - Delivery FFB from Estate "Surat Pengantar FFB KRE" dated 31 July 2023, from Kerasaan Estate, Blok 15A06; OP 2015, total 477 bunches. Stamp Sustainable Product-IP. Receiving Slip/weighbridge ticket No.FFB23010518W, dated 31 July 2023; Truck BK9616STP; Kerasaan Estate; product FFB; D/O No.KRE-; nett weigh 6,040 kg, Block 15A06, Division I, total 477 bunches. - Delivery FFB from Estate "Surat Pengantar FFB KRE" dated 29 February 2024, from Kerasaan Estate, Blok 11I09A; OP 2011, total 343 bunches. Stamp Sustainable Product-IP. Receiving Slip/weighbridge ticket No.FFB24002180W, dated 29 February 2024; Truck BK9470RD; Kerasaan Estate; product FFB; D/O No.KRE-; nett weigh 6,910 kg, Block 11I09A, Division II, total 343 bunches. - Delivery FFB from estate "Surat Pengantar FFB" No.141/F2/SP/24 dated 29 February 2024, from Division F1, Bukit Maradja Estate, Block 15E13; OP 2015; total 417 bunches; Truck No. BK8164TU. Stamp Sustainable Product-IP. Receiving Slip/weighbridge ticket No.FFB24002219W, 29 February 2024; from Bukit Maradja Estate; product FFB; D/O No.141/F2/SP/24; nett weight 6,020 kg, Block 15E13, Division II, total 417 bunches. - Delivery FFB from Estate "Surat Pengantar FFB" No.160/F2/SP/23 dated 31 July 2023, from Bukit Maradja Estate, Division II, Block 14D20, 05C18A, 96E21A; OP 1996, 2005 and 2014, total 244 bunches. Stamp Sustainable Product-IP. Receiving Slip/Weighbridge ticket No.FFB23010560W, 31 July 2023; Truck ID No.BK8639TQ; from Bukit Maradja Estate; Product FFB; D/O No.160/F2/Sp/23; nett weight 6,150 kg; Block 14D20, 05C18A, 96E21A; Division 2; total 244 bunches. 	
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single</p>	<p>The SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019 regulated that several information required by the standard must be available in the sales and goods out document. Sales and goods out documents seen are as follows:</p>	Complied

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

	<p>document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ol style="list-style-type: none"> The name and address of the buyer; The name and address of the seller; The loading or shipment / delivery date; The date on which the documents were issued; RSPO certificate number; A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); The quantity of the products delivered; Any related transport documentation; A unique identification number. 	<p>CSPO</p> <ul style="list-style-type: none"> - Contract No.2023/LTC-CPO/LTC-MM/DO/04 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. Musim Mas (address KL Yos Sudarso KM 7.8, Tanjung Mulia, Medan Deli, Sumatera Utara); dated 7 February 2023; for sales of 250 MT Crude Sustainable Palm Oil – RSPO SG; Certificate No. RSPO 632266. - Delivery Order No.2023/ESI-CPO/LTC-MM/DO/04 dated 10 February 2023, ordering shipment of 250 MT CPO – RSPO SG, from PT. Eastern Sumatra Indonesia – Bukit Maradja POM to buyer PT. Musim Mas. - Weighbridge ticket No.CPO23000101W, dated 11 February 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product CPO; quantity 28.16 MT; DO No.2023/ESI-CPO/LTC-MM/DO/04; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No. BK8276FN; CV Sejahtera Abadi; - Shipping Announcement, with transaction ID No.TR-b67aa049-6610 for 27.27 MT CSPO Segregated; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO100000095) as Seller to PT. Musim Mas Belawan (RSPO_PO100000076) as Buyer. Shipping date 31 March 2023; Contract 2023/CPO/ESI-MM/02; Confirmation date 18 April 2023. - Contract Kontrak Jual Beli No.2023/CPO/ESI-MM/10 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. Musim Mas (KL Yos Sudarso KM 7.8, Tanjung Mulia, Medan Deli, Sumatera Utara); dated 28 August 2023; for sales of 500 MT Crude Sustainable Palm Oil – RSPO SG; Certificate No. RSPO 632266. - Delivery Order No.2023/ESI-CPO/LTC-MM/DO/20 dated 1 September 2023, ordering shipment of 250 MT CPO – RSPO SG, from PT. Eastern Sumatra Indonesia – Bukit Maradja POM to buyer PT. Musim Mas, Belawan. - Weighbridge ticket No.CPO23000754W, dated 2 October 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product CPO; quantity 27.34 MT; DO No.2023/ESI-CPO/LTC-MM/DO/20; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No. BK9127VP; CV Jasa Sahabat Abadi; 	
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RSPO P&C Public Summary Report**Revision 15 (Nov 2023)**

		<ul style="list-style-type: none"> - Shipping Announcement, with transaction ID No.TR-bd0e608c-09c4 for 489.31 MT CSPO Segregated; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. Musim Mas Belawan (RSPO_PO1000000076) as Buyer. Shipping date 30 September 2023; Contract 2023/CPO/ESI-MM/10; Confirmation date 18 October 2023. - Contract Kontrak Jual Beli No.2023/BM-CPO/05 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. Multimas Nabati Asahan (address Gedung B&G Lt 9, Jalan Putri Hijau No.10, Kesawan, Medan, Sumatera Utara); dated 3 May 2023; for sales of 500 MT Crude Sustainable Palm Oil – RSPO IP; Certificate No. RSPO 632266. - Delivery Order No.2023/ESI-CPO/DO/10 dated 10 May 2023, ordering shipment of 250 MT CPO – RSPO IP, from PT. Eastern Sumatra Indonesia – Bukit Maradja POM to buyer PT. Multimas Nabati Asahan, Kuala Tanjung. - Weighbridge ticket No.CPO23000277W, dated 11 May 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product CPO; quantity 25.61 MT; DO No.2023/ESI-CPO/DO/10; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No.BK9619CE; Pengangkutan Sahabat; - Shipping Announcement, with transaction ID No.TR-f7af6b6e-f14d for 480.9 MT CSPO IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. Multimas Nabati Asahan (RSPO_PO1000000150) as Buyer. Shipping date 31 May 2023; Contract 2023/BM-CPO/05; Confirmation date 14 May 2023. - Contract No.2023/CPO/ESI-MM/07 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. Musim Mas (address Jl. KL Yos Sudarso KM 7.8, Tanjung Mulia, Medan, Indonesia); dated 13 June 2023; for sales of 1000 MT Crude Sustainable Palm Oil – RSPO SG; Certificate No. RSPO 632266. - Delivery Order No.2023/ESI-CPO/LTC-MM/DO/14 dated 15 June 2023, ordering shipment of 500 MT CPO – RSPO SG, from PT. Eastern Sumatra Indonesia – Bukit Maradja POM to buyer PT. Musim Mas, Belawan. 	
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RSPO P&C Public Summary Report**Revision 15 (Nov 2023)**

		<ul style="list-style-type: none"> - Weighbridge ticket No.CPO23000403W, dated 20 June 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product CPO; quantity 27.92 MT; DO No.2023/ESI-CPO/LTC-MM/DO/14; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No. BK9281EO; PT. Bersama Karya Transport; - Shipping Announcement, with transaction ID No.TR-a7a33cac-5028 for 851.09 MT CSPO Segregated; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. Musim Mas Belawan (RSPO_PO1000000076) as Buyer. Shipping date 30 June 2023; Contract 2023/CPO/ESI-MM/07; Confirmation date 19 July 2023. - Contract No.2023/BM-CPO/11 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. Multimas Nabati Asahan (address Gedung B&G Lt 9, Jalan Putri Hijau No.10, Kesawan, Medan, Sumatera Utara); dated 19 October 2023; for sales of 500 MT Crude Sustainable Palm Oil – RSPO IP; Certificate No. RSPO 632266. - Delivery Order No.2023/ESI-CPO/DO/22 dated 25 October 2023, ordering shipment of 170 MT CPO – RSPO IP, from PT. Eastern Sumatra Indonesia – Bukit Maradja POM to buyer PT. Multimas Nabati Asahan. - Weighbridge ticket No.CPO23000881W, dated 15 November 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product CPO; quantity 27.78 MT; DO No.2023/ESI-CPO/DO/22; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No. BK8225VY; CV Jasa Sahabat Abadi; - Shipping Announcement, with transaction ID No.TR-2d90e4a3-2192 for 185.24 MT CSPO IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. Multimas Nabati Asahan (RSPO_PO100000150) as Buyer. Shipping date 31 October 2023; Contract 2023/BM-CPO/11; Confirmation date 10 November 2023. - Contract No.2023/LTC-CPO/ESI/08 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. Sinar Mas Agro Resources and Technology Tbk (address 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>Gedung Sinar Mas Land Plaza Menara 2 Lt.28-30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta, Indonesia); dated 11 May 2023; for sales of 500 MT Crude Sustainable Palm Oil – RSPO IP; Certificate No. RSPO 632266.</p> <ul style="list-style-type: none"> - Delivery Order No.2023/ESI-CPO/LTC/DO/17 dated 14 June 2023, ordering shipment of 150 MT CPO – RSPO IP, from PT. Eastern Sumatra Indonesia – Bukit Maradja POM to buyer PT. SMART Tbk, Belawan Bulking. - Weighbridge ticket No.CPO23000380W, dated 15 June 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product CPO; quantity 28.90 MT; DO No.2023/ESI-CPO/LTC/DO/17; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No. BK8689VA; CV Jasa Sahabat Abadi; - Shipping Announcement, with transaction ID No.TR-a405f2ea-2927 for 466.37 MT CSPO IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. SMART Tbk, Belawan (RSPO_PO100000970) as Buyer. Shipping date 30 June 2023; Contract 2023/LTC-CPO/ESI/08; Confirmation date 19 July 2023. - Contract No.2023/LTC-CPO/ESI/23 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. Sinar Mas Agro Recources and Technology Tbk (address Gedung Sinar Mas Land Plaza Menara 2 Lt.28-30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta, Indonesia); dated 18 November 2023; for sales of 500 MT Crude Sustainable Palm Oil – RSPO IP; Certificate No. RSPO 632266. - Delivery Order No.2023/ESI-CPO/LTC/DO/50 dated 27 November 2023, ordering shipment of 250 MT CPO – RSPO IP, from PT. Eastern Sumatra Indonesia – Bukit Maradja POM to buyer PT. Musim Mas, Belawan. - Weighbridge ticket No.CPO23000953W, dated 13 December 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product CPO; quantity 28.36 MT; DO No.2023/ESI-CPO/LTC/DO/51; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No. BK9387VPFN; CV Jasa Sahabat Abadi; - Shipping Announcement, with transaction ID No.TR-98fb0cfc-3bbc for 290.3 MT CSPO IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM 	
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RSPO P&C Public Summary Report**Revision 15 (Nov 2023)**

		<p>(RSPO_PO1000000095) as Seller to PT. SMART Tbk, Belawan (RSPO_PO100000970) as Buyer. Shipping date 31 December 2023; Contract 2023/LTC-CPO/ESI/23; Confirmation date 19 January 2024.</p> <ul style="list-style-type: none"> - Contract No.2023/LTC-CPO/ESI/03 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. Sinar Mas Agro Recources and Technology Tbk (address Gedung Sinar Mas Land Plaza Menara 2 Lt.28-30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta, Indonesia); dated 27 February 2023; for sales of 500 MT Crude Sustainable Palm Oil – RSPO IP; Certificate No. RSPO 632266. - Delivery Order No.2023/ESI-CPO/LTC/DO/05 dated 9 March 2023, ordering shipment of 491.92 MT CPO – RSPO IP, from PT. Eastern Sumatra Indonesia – Bukit Maradja POM to buyer PT. SMART Tbk, Belawan. - Weighbridge ticket No.CPO23000191W, dated 28 March 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product CPO; quantity 28.23 MT; DO No.2023/ESI-CPO/LTC/DO/05; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No. BK9142EO; PT. Bersama Karya Transport - Shipping Announcement, with transaction ID No.TR-206f66ed-ffa4 for 499.46 MT CSPO IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. SMART Tbk, Belawan (RSPO_PO100000970) as Buyer. Shipping date 31 March 2023; Contract 2023/LTC-CPO/ESI/03; Confirmation date 18 April 2023. - Contract “Kontrak Jual Beli No.2023/CPO/ESI-MM/13” between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. Musim Mas (address Jl. KL Yos Sudarso KM 7.8, Tanjung Mulia, Medan, Indonesia); dated 28 November 2023; for sales of 500 MT Crude Sustainable Palm Oil – RSPO SG; Certificate No. RSPO 632266. - Delivery Order No.2023/ESI-CPO/LTC-MM/DO/26 dated 1 December 2023, ordering shipment of 250 MT CPO – RSPO SG, from PT. Eastern Sumatra 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>Indonesia – Bukit Maradja POM to buyer PT. Musim Mas, Belawan.</p> <ul style="list-style-type: none"> - Weighbridge ticket No.CPO23000903W, dated 1 December 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product CPO; quantity 28.26 MT; DO No.2023/ESI-CPO/LTC-MM/DO/26; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No.BK9281EO; PT. Bersama Karya Transport - Shipping Announcement, with transaction ID No.TR-64a52046-bdc6 for 469.32 MT CSPO SG; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000970) as Seller to PT. Musim Mas, Belawan (RSPO_PO100000076) as Buyer. Shipping date 31 December 2023; Contract 2023/LTC-CPO/ESI/03; Confirmation date 19 January 2024. - Contract “Kontrak Jual Beli No.2023/LTC-CPO/ESI/22” between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. Sinar Mas Agro Resources and Technology Tbk (address Gedung Sinar Mas Land Plaza Menara 2 Lt.28-30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta, Indonesia); dated 19 October 2023; for sales of 500 MT Crude Sustainable Palm Oil – RSPO IP; Certificate No. RSPO 632266. - Delivery Order No.2023/ESI-CPO/LTC/DO/48 dated 1 November 2023, ordering shipment of 250 MT CPO – RSPO IP, from PT. Eastern Sumatra Indonesia – Bukit Maradja POM to buyer PT. SMART Tbk, Belawan Refinery. - Weighbridge ticket No.CPO23000959W, dated 15 December 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product CPO; quantity 27.71 MT; DO No.2023/ESI-CPO/LTC/DO/48; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No.BK8749CP; CV Felindo Sukses Gemilang - Shipping Announcement, with transaction ID No.TR-b3c7baed-36e4 for 25.73 MT CSPO IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. SMART Tbk, Belawan (RSPO_PO100000970) as Buyer. Shipping date 31 December 2023; Contract 2023/LTC-CPO/ESI/022 Confirmation date 19 January 2024. <p>CSPK</p>	
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RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

		<ul style="list-style-type: none"> - Contract "Kontrak Jual Beli No.2023/LTC-PK/BM/03" between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. SMART Tbk (address Sinar Mas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta Pusat); dated 24 February 2023; for sales of 400 MT Crude Sustainable Palm Kernel – RSPO IP; Certificate No. RSPO 632266. - Delivery Order No.2023/LTC-PK/BM/DO/06 dated 14 March 2023, ordering shipment of 200 MT PK – RSPO IP, from PT. Eastern Sumatra Indonesia – Loko PKS Bukit Maradja to buyer PT. SMART Tbk, Belawan. - Dispatch Slip No.PK23000049W, dated 14/04/2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product Palm Kernel; quantity 26.47 MT; DO No.2023/LTC-PK/BM/DO/06; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No.BK9732BJ; PT. Abadi Sejahtera Logistik; - Shipping Announcement, with transaction ID No.TR-01c89ca6-443e for 303.68 MT CSPK IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. SMART Tbk, Belawan Refinery (RSPO_PO1000006555) as Buyer. Shipping date 17 June 2023; Contract 2023/LTC-PK/BM/03; Confirmation date 22 June 2023. - Contract No.2023/LTC-PK/BM/09 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. SMART Tbk (address Sinar Mas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta Pusat); dated 29 August 2023; for sales of 500 MT Crude Sustainable Palm Kernel – RSPO IP; Certificate No. RSPO 632266. - Delivery Order No.2023/LTC-PK/BM/DO/18 dated 4 September 2023, ordering shipment of 250 MT PK – RSPO IP, from PT. Eastern Sumatra Indonesia – Loko PKS Bukit Maradja to buyer PT. SMART Tbk. - Dispatch Slip No.PK23000176W, dated 5 October 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product Palm Kernel; quantity 26.81 MT; DO No.2023/LTC-PK/BM/DO/18; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No.BK9312LO; PT. Abadi Sejahtera 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>Logistik;</p> <ul style="list-style-type: none"> - Shipping Announcement, with transaction ID No.TR-e5523025-d2b1 for 69.93 MT CSPK IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. SMART Tbk, Belawan Refinery (RSPO_PO1000006555) as Buyer. Shipping date 1 November 2023; Contract 2023/LTC-PK/BM/09; Confirmation date 10 November 2023. - Contract No.2023/LTC-PK/BM/12 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. SMART Tbk (address Sinar Mas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta Pusat); dated 28 November 2023; for sales of 500 MT Crude Sustainable Palm Kernel – RSPO IP; Certificate No. RSPO 632266. - Delivery Order No.2023/LTC-PK/BM/DO/23 dated 4 December 2023, ordering shipment of 250 MT PK – RSPO IP, from PT. Eastern Sumatra Indonesia – Loko PKS Bukit Maradja to buyer PT. SMART Tbk. - Dispatch Slip No.PK23000216W, dated 05/12/2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product Palm Kernel; quantity 25.60 MT; DO No.2023/LTC-PK/BM/DO/23; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No.BK8250XR; PT. Serba Guna Transport; - Shipping Announcement, with transaction ID No.TR-2a6a6f39-d37d for 123.58 MT CSPK IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. SMART Tbk, Belawan Refinery (RSPO_PO1000006555) as Buyer. Shipping date 31 January 2024; Contract 2023/LTC-PK/BM/12; Confirmation date 9 February 2024. - Contract No.2023/LTC-PK/BM/07 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. SMART Tbk (address Sinar Mas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta Pusat); dated 25 May 2023; for sales of 600 MT Crude Sustainable Palm Kernel – RSPO IP; Certificate No. RSPO 632266. - Delivery Order No.2023/LTC-PK/BM/DO/13 dated 30 June 2023, ordering 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>shipment of 300 MT PK – RSPO IP, from PT. Eastern Sumatra Indonesia – Loko PKS Bukit Maradja to buyer PT. SMART Tbk.</p> <ul style="list-style-type: none"> - Dispatch Slip No.PK23000118W, dated 20 July 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product Palm Kernel; quantity 25.57 MT; DO No.2023/LTC-PK/BM/DO/13; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No.BK8910XD; PT. Serba Guna Transport; - Shipping Announcement, with transaction ID No.TR-3cb1a224-0083 for 538.39 MT CSPK IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. SMART Tbk, Belawan Refinery (RSPO_PO1000006555) as Buyer. Shipping date 31 July 2023; Contract 2023/LTC-PK/BM/07; Confirmation date 4 August 2023. - Contract No.2023/LTC-PK/BM/06 between Seller: PT. Eastern Sumatra Indonesia (address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan Sumatera Utara - 20112) and Buyer: PT. SMART, Tbk (address Sinar Mas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta Pusat); dated 25 May 2023; for sales of 500 MT Crude Sustainable Palm Kernel – RSPO IP; Certificate No. RSPO 632266. - Delivery Order No.2023/LTC-PK/BM/DO/11 dated 5 June 2023, ordering shipment of 300 MT PK – RSPO IP, from PT. Eastern Sumatra Indonesia – Loko PKS Bukit Maradja to buyer PT. SMART Tbk. - Dispatch Slip No.PK23000103W, dated 30 June 2023; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM; product Palm Kernel; quantity 24.45 MT; DO No.2023/LTC-PK/BM/DO/11; Certificate RSPO 632266; Module Sustainable Product IP; Vehicle ID No.BK8328XP; PT. Serba Guna Transport; - Shipping Announcement, with transaction ID No.TR-cbc0816b-9a03 for 555.54 MT CSPK IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. SMART Tbk, Belawan Refinery (RSPO_PO1000006555) as Buyer. Shipping date 30 June 2023; Contract 2023/LTC-PK/BM/06; Confirmation date 12 July 2023. <p>Detail Information available:</p> <ul style="list-style-type: none"> • The name and address of the buyer: PT. Sinar Mas Agro Resources and Technology Tbk (PT. SMART Tbk); address: Gedung Sinar Mas Land Plaza 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>Menara 2 Lt.28-30, Jl. MH Thamrin No.51, Gondangdia, Menteng, Jakarta, Indonesia;</p> <ul style="list-style-type: none"> • The name and address of the seller: PT. Eastern Sumatra Indonesia, address Gedung Forum Nine Lt.10, Suite 1-11, Jl. Imam Bonjol No.9 Petisah Tengah, Medan Petisah, Kota Medan 20112; • The loading or shipment / delivery date: 28 March 2023 based on Dispatch Slip; • The date on which the documents were issued: Contract on 27 February 2023; DO on 9 March 2023; Dispatch Slip on 28 March 2023; • A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations): CSPO RSPO IP notation on all mill records; • The quantity of the products delivered: from sampled dispatch slip: 28.23 MT of PK; • Any related transport documentation: vehicle ID No. BK9142EO by PT.Bersama Karya Transport; • Supply chain certificate number of the seller: RSPO 632266. • A unique identification number: Contract No.2023/ESI-CPO/LTC/DO/05 (verified on all record). 	
3.8.9	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure</p>	<p>PT. Eastern Sumatra Indonesia-Bukit Maradja POM does not outsources its milling activity to any independent third party. However, the certificate holder only outsources the transport activity. Transport for RSPO certified sustainable CPO was managed by PT. Eastern Sumatra Indonesia, whilst transport of RSPO certified PK was managed by the buyer. Transport of certified CPO performed by several contractor. During transport, legal ownership of CSPO were still under PT. Eastern Sumatra Indonesia. This evident by sales contract that between PT. Eastern Sumatra Indonesia and the buyer.</p> <p>Contract with transporter and statement of compliance:</p> <p>a. Contract addendum "Addendum No.2021/03 Perjanjian Pengangkutan PT. Eastern Sumatra Indonesia dengan CV Angkutan Sahabat No.2019/Angkutan/CPO/BM-SMRT/02" signed on 6 April 2021. Section 4 Timeline stipulated this agreement continues in effect if all parties agreed. CV Angkutan Sahabat issued a statement letter signed by Mr. Gunawan Ruslan, dated 1 January 2024. The statement "CV Angkutan Sahabat is</p>	Complied

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

	<p>that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>willing to comply with RSPO Supply Chain requirement; Angkutan Sahabat is willing to be audited by certification body if needed".</p> <p>b. Contract addendum "Addendum No.2021/02 Perjanjian Pengangkutan PT. Eastern Sumatra Indonesia dengan CV Jasa Sahabat Abadi No.2019/Angkutan/CPO/BM-SMRT/03" signed on 6 April 2021. Section 4 Timeline stipulated this agreement continues in effect if all parties agreed. CV Jasa Sahabat Abadi issued a statement letter signed by Mr. Christiantosanajaya Ong, dated 27 February 2024. The statement "CV Jasa Sahabat Abadi is willing to comply with RSPO Supply Chain requirement; CV Jasa Sahabat Abadi is willing to be audited by certification body if needed".</p> <p>c. "Perjanjian Pengangkutan PT. Eastern Sumatra Indonesia dengan PT. Bersama Karya Transport No.2022/Angkutan/CPO/BM/01" dated 15 November 2022. PT. Bersama Karya Transport issued a statement letter signed by Mr. Wilyanto Tentunata, dated 1 January 2024. The statement "PT. Bersama Karya Transport is willing to comply with RSPO Supply Chain requirement; PT. Bersama Karya Transport is willing to be audited by certification body if needed".</p> <p>d. Contract addendum "Addendum No2021/04 Perjanjian Pengangkutan PT. Eastern Sumatra Indonesia dengan CV Felindo Sukses Gemilang No.2019/Angkutan/CPO/BM-SMRT/04" signed on 6 April 2021. Section 4 Timeline stipulated this agreement continues in effect as long as all parties agreed. CV Felindo issued a statement letter and signed 1 January 2024. The statement "CV Felindo is willing to comply with RSPO Supply Chain requirement; CV Felindo is willing to be audited by certification body if needed".</p> <p>PT. Eastern Sumatra Indonesia – Eastern Sumatra POM has demonstrated SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. Section 5.4 Evaluation by Certification Body stipulates the Contractor Control: POM ensures that related contractors in the product supply chain have followed applicable procedures and audited contractors by internal/external if necessary.</p>							
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	<p>Bukit Maradja POM prepare a list, recording contact person names, contact details and addresses of all contractors used for transport of CSPO.</p> <table><tr><td>Contractor</td><td>Contact person</td><td>Address</td></tr><tr><td></td><td></td><td></td></tr></table>	Contractor	Contact person	Address				Complied
Contractor	Contact person	Address							

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

		<table><tr><td>CV Angkutan Sahabat</td><td>Gunawan Ruslan</td><td>Jl. Asia Raya Blok CC No.14, Medan, Sumatera Utara, Indonesia</td></tr><tr><td>CV Jasa Sahabat Abadi</td><td>Cristiantosanajaya Ong</td><td>Jl. Besar Kisaran – Medan, KM.5.8, Sidomulyo, Pulo Bandring, Asahan, Sumatera Utara, Indonesia</td></tr><tr><td>CV Felindo</td><td>Sutrisno Sukijung</td><td>Jl. Gunung Krakatau Ujung No.62, Medan, Sumatera Utara, Indonesia</td></tr><tr><td>PT. Bersama Karya Transport</td><td>Willyanto Tentunata</td><td>Jl.B. Katamso Dalam No.64N/25, Medan, Sumatera Utara, Indonesia</td></tr></table>	CV Angkutan Sahabat	Gunawan Ruslan	Jl. Asia Raya Blok CC No.14, Medan, Sumatera Utara, Indonesia	CV Jasa Sahabat Abadi	Cristiantosanajaya Ong	Jl. Besar Kisaran – Medan, KM.5.8, Sidomulyo, Pulo Bandring, Asahan, Sumatera Utara, Indonesia	CV Felindo	Sutrisno Sukijung	Jl. Gunung Krakatau Ujung No.62, Medan, Sumatera Utara, Indonesia	PT. Bersama Karya Transport	Willyanto Tentunata	Jl.B. Katamso Dalam No.64N/25, Medan, Sumatera Utara, Indonesia	
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PT. Bersama Karya Transport	Willyanto Tentunata	Jl.B. Katamso Dalam No.64N/25, Medan, Sumatera Utara, Indonesia													
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. Eastern Sumatra Indonesia-Bukit Maradja POM inform the audit team changes in the list of CPO transporter through the RSPO P&C Pre-Audit Information checklist.	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>Bukit Maradja Palm Oil Mill has implemented RSPO Supply Chain Certification Standard based on procedure SOP Supply Chain and Traceability of Palm Products No.MKT-03-06/04-03-2019/Rev.0 dated 18 March 2019. The procedure explains all aspects of supply chain and traceability scope in PT. Eastern Sumatra Indonesia: 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 delivery; CPO and PK stock balancing post-delivery.</p> <p>Bukit Maradja POM maintains accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. Daily Production Figure for 31 July 2023: FFB received month todate was 11,937.76 MT; year todate was 63,384.30 MT. CPO produced month todate was 2,837.74 MT; year todate was 15,106.50 MT. PK produced month todate was 607.35 MT; year todate was 3,245.45 MT. OER month todate is 23.78%; year todate was 23.88%. KER month todate was 5.09%; year todate was 5.13%. CPO dispatched month todate was 2,794.02 MT; year todate was 14,997.16 MT. PK dispatched month todate was 582.75 MT; year todate was 3,211.14 MT.</p> <p>The SOP Supply Chain and Traceability of Palm Products No.MKT-03- 06/04-03-2019/Rev.0 dated 18 March 2019; Section 5.2 Production Process stipulates</p>	Complied												

	<p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>	<p>storage and control of recording related to product sales, transportation until product delivery is stored with minimum period of 5 years. Review to the document verified that supply chain's document back to 2023 are available.</p> <p>Daily Production Figure for 29 February 2024: FFB received month todate was 7,307.28 MT; year todate was 13,126.07 MT. CPO produced month todate was 1,737.35 MT; year todate was 3,127.82 MT. PK produced month todate was 380.12 MT; year todate was 684.05 MT. OER month todate was 24.08%; year todate was 24.05%. KER month todate was 5.21%; year todate was 5.26%. CPO dispatched month todate was 1,753.51 MT; year todate was 3,427.14 MT. PK dispatched month todate was 358.38 MT; year todate was 751.57 MT.</p> <p>Monthly production report is available containing records of FFB received by Bukit Maradja POM from Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate. All FFB received by Bukit Maradja POM are certified. The record contains CPO and PK production, dispatch and stocks. Extraction rate of CPO and PK are recorded as well.</p> <p>The SOP Supply Chain and Traceability of Palm Products No.MKT-03- 06/04-03-2019/Rev.0 dated 18 March 2019; Section 5.2 Production Process stipulates storage and control of recording related to product sales, transportation until product delivery is stored with minimum period of 5 years.</p> <p>Bukit Maradja POM is able to record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real time basis. For period 3 monthly October to December 2023, FFB received 28,238.60 MT; FFB processed was 28,418.47 MT; CPO produced was 6,488.86 MT; OER were 22.39%-22.66%-20.85%; CPO dispatched was 6,526.43 MT;</p>	
3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	<p>Extraction rate is applied to provide reliable estimation of CPO and PK produced. For year 2024, the estimated extraction rate from FFB into CPO is 23.50%, whilst from FFB to PK is 5.00%. Based on Daily Production Figure dated 29 February 2024 for period 1-29 February 2024, actual OER was 24.08% and KER was 5.21%.</p>	Complied

3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	<p>The actual Oil Extraction Rates (OER) and Kernel Extraction Rates (KER) are monitored on daily basis through sounding result and documented in Daily Production Figure.</p> <ul style="list-style-type: none"> - Based on Daily Production Figure dated 31 July 2023 for period January to August 2023, actual OER is 23.88% and KER is 5.13%. - Based on Daily Production Figure dated 29 February 2024 for period 1-29 February 2024, actual OER was 24.08% and KER was 5.21%. 	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>Bukit Maradja POM does not received non-certified FFB. Therefore, no non-certified FFB being entered the processing, no non-certified CPO and PK being produced, no non-certified product being dispatched. Storage tank for CPO dedicated only for certified palm oil. Silo for PK used to store certified product. The processing achievement documented in Daily Production Figure.</p> <ul style="list-style-type: none"> - Based on Daily Production Figure dated 31 July 2023 for period January to August 2023, actual OER is 23.88% and KER is 5.13%. - Based on Daily Production Figure dated 29 February 2024 for period 1-29 February 2024, actual OER was 24.08% and KER was 5.21%. 	Complied
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>PT. Eastern Sumatra Indonesia – Bukit Maradja POM is a palm oil mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product (FFB, CSPO and CSPK), therefore the site has been registered in RSPO IT Platform with ID number RSPO_PO1000000095.</p> <p>As a Palm Oil Mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product, Bukit Maradja POM has made Shipping Announcement for certified CPO and PK sold. For example:</p> <ul style="list-style-type: none"> - Shipping Announcement, with transaction ID No.TR-206f66ed-ffa4 for 499.46 MT CSPO IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. SMART Tbk, Belawan (RSPO_PO100000970) as Buyer. Shipping date 31 March 2023; Contract 2023/LTC-CPO/ESI/03; Confirmation date 18 April 2023. - Shipping Announcement, with transaction ID No.TR-3cb1a224-0083 for 538.39 MT CSPK IP; from PT. Eastern Sumatra Indonesia – Bukit Maradja POM (RSPO_PO1000000095) as Seller to PT. SMART Tbk, Belawan Refinery (RSPO_PO1000006555) as Buyer. Shipping date 31 July 2023; Contract 2023/LTC-PK/BM/07; Confirmation date 4 August 2023. 	Complied

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

		<p>During this assessment period, Bukit Maradja POM did not conducted "Remove" in PalmTrace because all product is for RSPO certification scheme. However, Bukit Maradja POM made remove transactions for the transportation loss during delivery to customer. Audit team noted there were 12 remove transactions to cover losses of 5 MT. For example:</p> <ul style="list-style-type: none"> - Transaction ID No.ST-TR-d4d39553-22a0 dated 19 January 2024 for 0.38 MT; - Transaction ID No.ST-TR-26e60341-9702 dated 14 December 2023 for 0.68 MT; - Transaction ID No.ST-TR-7f76456a-604a dated 18 April 2023 for 1.25 MT 	
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-03-06/04-03-2019/Rev.0) dated 18 March 2019. The mill only makes claims on RSPO Certified product in compliance with RSPO Rules on Market Communications and Claims.</p> <p>Statement of RSPO certified and Identity Preserved are only stated in sales documents of RSPO certified product.</p>	Complied
General corporate communications			
4.1	A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives and principles of RSPO. Corporate communication is a "non-product related" claim.	<p>PT. Eastern Sumatra Indonesia is a subsidiary of RSPO registered member, SIPEF Group. SIPEF Group, is highlighting its commitment to the principles of RSPO – therefore making an "non-product related" claim. The corporate communication of SIPEF Group can be seen in the corporate website: www.sipecf.com</p>	Complied
4.2	<p>In corporate communications, a member is allowed to:</p> <ul style="list-style-type: none"> A. display its RSPO membership status B. display the RSPO web address (www.rspe.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 	<p>Corporate communication in SIPEF Group website:</p> <ul style="list-style-type: none"> • Display its RSPO membership status: No, SIPEF did not display its RSPO membership status. • Display the RSPO web address: Not in direct manner. SIPEF made a link to RSPO website. • State the member supports the work of the RSPO: Not in direct manner. In the website, SIPEF wrote "We believe in a landscape approach to new oil palm developments, guided by the methodology endorsed by the RSPO". • State the member's history with regards to the RSPO: No. SIPEF did not state their history with regards to the RSPO. • Use of RSPO Trademark to promote its membership of the RSPO: No, SIPEF did not use RSPO trademark in its corporate communication such in website. 	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

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.	No, SIPEF did not display RSPO corporate logo in any of documentation.	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.	No, SIPEF did not shows any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products. The statement is clear and did not mislead consumers or other stakeholders as to the certified content of oil palm products in the SIPEF's own products.	Complied
4.5	Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include: <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." 	No, SIPEF Group did not display made statements that highlight their RSPO certification status and product-related claims in their corporate communication tools.	Complied
4.6	RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following: <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p> <p>i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)."</p> <p>ii. X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a)</p>	No, SIPEF Group did not display made product-related claims in their corporate communication tools.	Complied

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

	<p>Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim.</p> <p>C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: "This reported figure is not audited through RSPO Certification".</p>		
Product-specific communications			
5.1 General			
5.1.1	<p>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.</p>	No, SIPEF Group did not display product-specific communications both on-pack or off-pack to any public statement about an individual product that contains RSPO sustainable palm oil.	Complied
5.1.2	<p>Product-specific communications are voluntary.</p>	No, SIPEF Group did not display product-specific communications both on-pack or off-pack to any public statement about an individual product that contains RSPO sustainable palm oil.	Complied
5.1.3	<p>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.</p>	No, SIPEF Group did not display product-specific communications such as RSPO label.	Complied
5.1.4	<p>Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.</p>	No, SIPEF Group did not use any trademark or label to highlight the presence of RSPO certified sustainable palm oil products.	Complied
5.1.5	<p>If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below</p>	<p>SIPEF Group is entering RSPO P&C certification.</p> <p>Not applicable.</p>	Not Applicable

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

	<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	SIPEF Group is entering RSPO P&C certification. Not applicable.	Not Applicable
5.2 Off pack claims			
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	No, SIPEF Group does not made off-pack claims in their shipping documents, websites, emails, annual report.	Complied
5.2.2	When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	Yes, SIPEF Group stating the supply chain model and certificate number in their sales documents such as contract, delivery order, weighbridge ticket.	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

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. Eastern Sumatra Indonesia is not a distributor or wholesaler.	Complied
5.3 On pack claims			
5.3.1	Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.	No, SIPEF Group does not made on-pack claims in their product. Furthermore PT. Eastern Sumatra Indonesia entering RSPO P&C certification.	Complied
5.3.2	<p>In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered:</p> <p>A) For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p> <ul style="list-style-type: none"> • RSPO IP/SG CERTIFIED* • Contains RSPO IP/SG palm oil* • Contains RSPO certified palm oil (IP/SG)* 	No, SIPEF Group does not made on-pack claims in their product. Furthermore PT. Eastern Sumatra Indonesia entering RSPO P&C certification.	Complied

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

	*Add RSPO TM Licence Number below or next to the claim.		
	B) or Mass Balance (MB) Certified Products: <ul style="list-style-type: none"> • RSPO MIXED* • Contributes to the production of RSPO certified palm oil* • Contains RSPO certified palm oil (MB)* *Add RSPO TM Licence Number below or next to the claim.	No, SIPEF Group does not made on-pack claims in their product. Furthermore PT. Eastern Sumatra Indonesia entering RSPO P&C certification.	Complied
	C) For Partially Certified Products: <ul style="list-style-type: none"> • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* *Add RSPO TM Licence Number below or next to the claim.	No, SIPEF Group does not made on-pack claims in their product. Furthermore PT. Eastern Sumatra Indonesia entering RSPO P&C certification.	Complied
	D) For Products covered with Book and Claim (B&C): <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* *Add RSPO TM Licence Number below or next to the claim.	No, SIPEF Group does not made on-pack claims in their product. Furthermore PT. Eastern Sumatra Indonesia entering RSPO P&C certification.	Complied
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	No, SIPEF Group does not made on-pack claims in their product. Furthermore PT. Eastern Sumatra Indonesia entering RSPO P&C certification.	Complied
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	No, SIPEF Group does not made on-pack claims in their product. Furthermore PT. Eastern Sumatra Indonesia entering RSPO P&C certification.	Complied
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	No, SIPEF Group does not made on-pack claims and/or RSPO label in their product. Furthermore PT. Eastern Sumatra Indonesia entering RSPO P&C certification.	Complied
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	No, SIPEF Group does not made on-pack claims in their product. Furthermore PT. Eastern Sumatra Indonesia entering RSPO P&C certification.	Complied

MODULE A – IDENTITY PRESERVED

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

	95% of the palm oil content must be RSPO IP certified.	100% of CSPO and CSPK produced from RSPO P&C certified supply base.	Complied
	If 100% of RSPO IP certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.	100% of CSPO and CSPK produced from RSPO P&C certified supply base.	Complied
Messaging			
	<p>Messaging ALLOWED for storytelling in product-specific communications may include any of the following elements:</p> <ul style="list-style-type: none"> • The palm oil products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure that it contains RSPO certified palm oil. For more information: www.rspo.org • RSPO certified sustainable palm oil products were kept apart from other palm oil products throughout the supply chain. www.rspo.org • Certified sustainable palm oil products can be traced back to RSPO certified mills and plantations. www.rspo.org • The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org • RSPO certified sustainable palm oil has been produced according to stringent environmental and social criteria. www.rspo.org 	No, SIPEF Group does not made off-pack claims in their shipping documents, websites, emails, annual report.	Complied
Product-Specific Communications Labelling			
	<p>Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> • RSPO Trademark that includes the tag "CERTIFIED"; or • RSPO Trademark that includes the tag "This product contains certified sustainable palm oil". 	No, SIPEF Group does not made off-pack claims in their shipping documents, websites, emails, annual report.	Complied
Principle 4: Respect community and human rights and deliver benefit			

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

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>SIPEF Group A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented in Human Rights policy (Policy No. QMM-40-01-P02) dated 27 March 2019. The policy stated company recognises that human rights are universal and apply to all, without any form of distinction. Company supports the implementation of the International Bill of Human Rights, and of the ILO Declaration on Fundamental Principles and Rights at Work, as they are transcribed into the laws and regulation of Republic of Indonesia. Charges of violation of human rights where substantiated will result in disciplinary action up to and including dismissal and may also lead to legal action.</p> <p>PT. Timbang Deli Indonesia Company Policy of Human Rights (Doc. No: TDI-QM/11, 1 September 2017) approved by President Director. The policy stated:</p> <ul style="list-style-type: none"> • PT. Timbang Deli Indonesia recognises that Human Right are universal and apply to all without any form of distinction. • PT. Timbang Deli Indonesia supports the implementation of the international Bill of Human Rights, and of the ILO Declaration on Fundamental Principles and Rights at Work as they are transcribed into the laws of Republic of Indonesia. • Charges of the violation of Human Rights, where substantiated will result in disciplinary action up to and including dismissal and may also lead to legal action. <p>Communication to all level workforce, operations and local communities implemented through morning muster (estate/mill workers), put on notice board of village office and through communication by phone. According to interviews with a sample of visited village head and sample contracted workers (including contractors), understanding of human rights policy was good.</p>	Complied

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

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>The company does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations. The company location and conditions in the surrounding community are classified as conducive and safe.</p> <p>This information was verified during stakeholder consultation with affected communities, workers, and other relevant stakeholders.</p>	Complied
Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.			
4.2.1	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <p>- Critical (Major) compliance -</p>	<p>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. Kerasaan Indonesia & PT. Eastern Sumatera Indonesia as subsidiary of SIPEF, also implementing grievance mechanism following the corporate policy and its accessible on the website: https://www.sipecf.com/sipecf-indonesia/sustainability/grievances-sipecf-indonesia/</p> <p>For PT. Timbang Deli, the system informed on:</p> <ul style="list-style-type: none"> - Internal Grievance Procedure (SOP/TDI/08, dated 1 Feb 2019). - External Grievance Procedure (SOP/TDI/07, dated 1 Feb 2019). <p>The objective of the procedures is to maintain relations between the Company and all stakeholders harmonize, respond quickly all appeal & comment, and resolve it fairly.</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. Timbang Deli Indonesia, PT. Eastern Sumatera Indonesia and PT. Kerasaan Indonesia.</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 are 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</p>	Complied

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

		<p>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>For PT. Timbang Deli, especially on clause 7.2 (SOP/TDI/07) it known that company will protect the identity of whistle-blower.</p> <p>Based on interview with relevant stakeholder such as smallholder cooperation, Government Agency, and Worker Union representative clearly informed that conflict resolution mechanism/procedure are understood.</p>	
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>Regarding to grievance progress information, it has been declared on company procedure. The procedure said that settlement is carried out by negotiating to reach an agreement in resolving the complaint. Complaint resolution negotiations may take place over more than one meeting.</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. Timbang Deli, PT. Eastern Sumatera Indonesia and PT. Kerasaan Indonesia.</p> <p>Based on logbook record of incoming/outgoing information, there's no grievance or appeal from stakeholders. This information inline with public consultation results with smallholders, contractors and communities.</p> <p>However, there's NGO comment related to environment aspect which include on internet (https://www.kabarriau.com/berita/9832/lklh-sumut-minta-rspo-tinjau-ulang-sertifikat-kebun-sawit-pt-esi-sipef-group). The company has aware about the issue and they already meeting with them in Medan Office on 23 October 2023 and confirm that all grievance is false.</p> <p>Based on field observation on Bah Bolon riparian, auditor found that all riparian has been managed well. The company has enriched the riparian with Mahony trees as a rehabilitation plan and there's no indication of chemical used.</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</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>	Complied

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

	<p>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>PT. Eastern Sumatera Indonesia & PT. Kerasaan Indonesia as subsidiary of SIPEF, also implementing grievance mechanism following the corporate policy and its accessible on the website: https://www.sipef.com/sipef-indonesia/sustainability/grievances-sipef-indonesia/</p> <p>Based on the policy review, qualified, neutral third parties can be invited to support the resolution of grievances, if agreed by all parties to the grievance. Aggrieved stakeholders are also free to decide that they prefer to use the legal system to pursue the resolution of their grievances.</p>	
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>Each unit of mill or estate has set the program to improve the quality of life and beneficial environment, both for the companies or local and general communities. Those programs developed based on the result of consultation with local communities through annual direct communication and questioner.</p> <p>The company showed DOQ-12 Questioner Interview with the Community for social aspects for the 2023 period within PT. Eastern Indonesia, PT. Kerasaan Indonesia and PT. Timbang Deli Indonesia. Interviews were conducted in May and June 2023 with correspondents from Pematang Sahkuda, Nagori Marihat Bukit, Nagori Sahkuda Bayu, Pematang Asilum, Kerasaan I, Nagori Kerasaan II, Nagori Wonorejo, and Nagori Purbaganda sub-districts. The results of the questionnaire support the preparation of the CSR program in 2024.</p> <p>Those programs written in document namely "Community Development and Corporate Social Responsibility Program", i.e</p> <ol style="list-style-type: none"> 1. Education; such as donation for public school, apprentice program. 2. Health; such as giving opportunity for local communities to use company's medical clinic. 3. Infrastructure; such as road/bridge maintenance, road hardening and public infrastructure repair. 4. Agriculture; such as giving access for communities to cutting grass for their cattle. 5. Micro and Small Enterprises 	Complied

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

		<p>6. Sports; Maintenance of sports facilities, provision of facilities by the surrounding village sports facilities and donation for local sports event.</p> <p>7. Art</p> <p>8. Religious; Religious assistance, breaking the fast and Ramadan gifts.</p> <p>9. Socio Economic</p> <p>For example, the Community Development and Corporate Social Responsibility programs for Bukit Maradja Estate & POM, Kerasaan Estate and Timbang Deli Estate in 2024. Several program categories include assistance for schools, places of worship and sports facilities, road maintenance in surrounding villages.</p> <p>Apart from that, the company also carries out business partnerships with local communities in the form of cooperation in developing scheme smallholders.</p> <p>PT. Eastern Sumatera Indonesia</p> <ul style="list-style-type: none"> • Agreement Partnership with KSU Sari Mutiara Indah on 7 April 2021 which covered 222.48 ha scope members. • Agreement Partnership with KSU Mancuk Mandiri Jaya on 7 April 2021 which covered 179.33 ha scope members. • Agreement Partnership with KSU Mitra Sejahtera Mandiri Jaya on 7 April 2021, which covered 135.55 ha scope members. • Agreement Partnership with KSU Parmonangan Sejahtera Mandiri on 7 April 2021 which covered 99.57 ha scope members. <p>PT. Kerasaan Indonesia</p> <ul style="list-style-type: none"> • Agreement Partnership with Koperasi Konsumen Serba Usaha Maju Sawit Bersama on 8 April 2021 which covered 238.20 ha scope members. • Agreement Partnership with Koperasi Konsumen Produsen Maju Sawit Sejahtera on 8 April 2021 which covered 110.36 ha scope members. • Agreement Partnership with Koperasi Konsumen Serba Usaha Sumberjo Mandiri Jaya on 8 April 2021 which covered 128.25 ha scope members. <p>PT. Timbang Deli Indonesia</p> <p>Agreement Partnership with Koperasi Pemasaran Tani Jaya Bersatu on 25 September 2021 which covered 200 ha scope members. This agreement based on Decree of Deli Serang Regent No. 703 Year 2022 related to Determining the</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>names of prospective farmers/potential locations as participants in facilitating community estate development.</p> <p>All realizations of CSR program implementation are also included in the Laporan Perkembangan Usaha Perkebunan (LPUP) which is sent to the Plantation Agency of Simalungun Regency every six months. For example semester 2 of 2023 has been reporting by Bukti Penerimaan Elektronik No.252323903 dated 3 February 2024.</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>In general, there is no change in land rights owned by the company. The company has documents in the form of HGU (Hak Guna Usaha) as the basis for ownership of operational areas. Here's the detail of legal document:</p> <ul style="list-style-type: none"> - HGU No.1 Year 1997 covering area 2,362.03 ha. Based on Decree of Minister of Agrarian (No. 90/HGU/BPN/97 dated 5 August 1997). - HGU No. 2 Year 1997 covering area 3,177.94 ha. Based on Decree of Minister of Agrarian (No. 108/HGU/BPN/97 dated 26 August 1997). - HGU No. 4 year 1997 covering area 972.19 ha. Based on Decree of Minister Agrarian (No. 69/HGU/BPN/97 dated 10 July 1997). <p>Regarding to land use title extension, formerly there's the lawsuit for compensation of land loss on behalf of Karmila in PT. Eastern Sumatera Indonesia. The company showed the latest Simalungun Court Decision on 13 November 2023 (3420 K/PDT/2023) that the plaintiff's application has been rejected by the court. Land Agency said the measurement process still on progress, and no obstacle about it.</p> <p>For Timbang Deli, the Land Agency has already done field measurement on 14 to 16 April 2023. This information based on "Surat Tugas Pengukuran" (No.: 348/ST-200.IP.02.01/IV/2023, dated 10 April 2023) by Land Agency of Sumatera Utara Province. Currently, the company still waiting for the "Panitia B" measurement results as basis for extension of land use title.</p> <p>Based on overlay of company operational area and RTRW Sumatera Utara Province map Period 2017-2023 (Region Law No. 2/2017, dated 2017), it known that all area is categorize for plantation/other area use/non-forestry).</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

4.4.2	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <ul style="list-style-type: none"> - Minor compliance - <p>4.4.2a Evidence that a plan has been developed through consultation and discussion held in good faith with all affected groups within the community, with specific assurances that vulnerable, minority and gender groups are asked for their opinions, and that information has been provided to all affected groups, including in it information about the steps taken to involve them in decision making.</p> <p>4.4.2b Evidence that the unit of certification has respected communities to give or withhold their consent to the operations at the time that these decisions were taken;</p> <p>4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities. Including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.</p>	<p>From the results of document verification and public consultations with related agencies, it is known that PT. Eastern Sumatera Indonesia was previously a foreign-owned oil palm plantation company that had been operating since 1921, which was then nationalized to become a state-owned company in 1962.</p> <p>Supporting documents related to this matter have also been submitted previously, namely: Republic of Indonesia Minister of Justice Decree No. J.A.5/129/16, dated 26 November 1962 with its original name, namely PT. Eastern Sumatra Rubber Estate (Indonesia) which was later changed become PT. Eastern Sumatra Indonesia in 1986 as stated in Deed no. 58 ahead Notary Kartini Muljadi, SH on December 11, 1986.</p> <p>Also, PT. Timbang Deli a nationalized foreign company on 1968 based on agreement between Indonesia Government and The Timbang Deli (Sumatra) Rubber Company Limited on 24 June 1968.</p> <p>Land rights before 1960 were obtained not through a community land compensation process, but rather by continuing the plantation business that had existed since the pre-independence era. Information on the origins of the company's land acquisition was also obtained from interviews with representatives of Galang, Simpang Ganjing & Purbaganda Village and Land Agency of Simalungun Regency.</p> <p>Meanwhile for land title history information for PT. Kerasaan Indonesia was obtained from the government without going through the Location Permit process because the land object was an ex-Concessie which, within the framework of the UUPA conversion (Law No. 5 of 1960), included an estate which was maintained by the former owner cq. Sandiland Buttry & Co. was granted Cultivation Rights for 6 years from 24 September 1960 as stated in the Confirmation Letter of the Minister of Agriculture and Agrarian Affairs dated 15 December 1962 No. Ka 13/19. In 1988, there was a change in the company name from PT. PP Laras Indonesia becomes PT. Kerasaan Indonesian as stated in the results of the General Meeting of Shareholders as stated in Deed No. 102 made before Notary Kartini Mulyadi, SH on July 27 1988 and ratified by the Minister of Justice of the Republic of Indonesia No. C210477-HT.01.04 Th 88</p>	Complied
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>dated 16 November 1988. The name change was registered with the Simalungun Regency Land Office on 1 October 1997.</p> <p>Based on the results of interviews with the Head of the Plantation Division (Agriculture Service) and the Simalungun Regency Land Agency and the head of the surrounding Nagori, it was stated that the plantation area currently managed by PT. Kerasaan Indonesia and PT. Eastern Sumatera Indonesia has been managed as plantation land since the Dutch colonial period and there is no status of Customary Land/Ulayat Land from Traditional Law Communities in the land use title permit area.</p>	
4.4.3	<p>(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p> <p>- Critical (Major) compliance -</p>	<p>In the HGU documents owned as land rights, the company has a map with a scale of 1: 20,000 which contains the boundaries of the location of the company's land ownership as the basis for the operational area issued by the Land Office. Based on public consultation with previous landowner and village representatives from Galang, Simpang Ganjing & Purbaganda Village, it is recognized that they know the legal boundaries owned company.</p>	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>All information related to legal document available in appropriate form and Indonesian Language. This information is in line with Land Agency and Plantation Agency public consultation results.</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>	<p>In the HGU documents owned as land rights, the company has a map with a scale of 1: 20,000 which contains the boundaries of the location of the company's land ownership as the basis for the operational area issued by the Land Office. Based on public consultation with previous landowner and village representatives from Galang, Simpang Ganjing & Purbaganda Village, it is recognized that they know the legal boundaries owned company.</p>	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>Until the surveillance audit activity-2.4 was carried out, there is currently no compensation process or recent change in land ownership. Regarding the implementation of the FPIC process, according to the explanation in indicator 4.4.2, all land compensation were obtained not through a community land compensation process, but rather by continuing the plantation business that had existed since the pre-independence era.</p>	Complied

Criteria 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	<p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p> <p>- Critical (Major) compliance -</p>	<p>There is no land expansion activity during this audit. The company has not currently carried out new planting activities beyond 2018. Based on field observations at Timbang Deli, Bukit Maradja & Kerassan Estate, it is known that the company has only carried out replanting activities for areas that were previously included in the scope of certification.</p> <p>As explanation on Indicator 4.4.1, the company has land ownership legality documents in the form of the following documents:</p> <ul style="list-style-type: none"> - HGU No.1 Year 1997 covering area 2,362.03 ha. Based on Decree of Minister of Agrarian (No. 90/HGU/BPN/97 dated 5 August 1997). - HGU No. 2 Year 1997 covering area 3,177.94 ha. Based on Decree of Minister of Agrarian (No. 108/HGU/BPN/97 dated 26 August 1997). - HGU No. 4 year 1997 covering area 972.19 ha. Based on Decree of Minister Agrarian (No. 69/HGU/BPN/97 dated 10 July 1997). - Bussinees permit based on Surat Pendaftaran usaha Perkebunan (SPUP) by Minister of Forestry and Plantation No. 180/Menhutbun-VII/2000, tanggal 3 November 2000 covering 2.362,03 Ha. - Plantation Business Registration Letter (SPUP) which is valid as a Plantation Business License (IUP) in accordance with the Decree of the Minister of Forestry and Plantation No.208/Menhutbun-VII/2000 dated 10 March 2000 with a Palm Oil and Rubber Plantation Business scope of 3,177.94 Ha. - Bussinees permit based on Surat Pendaftaran usaha Perkebunan (SPUP) by Minister of Forestry and Plantation No. 209/Menhutbun-VII/2000 dated 10 March 2000 covering 972.29 ha. - Nomor Pokok Wajib Pajak (NPWP) for PT. Kerasan Indonesia: 01.002.227.5-117.001. - Nomor Pokok Wajib Pajak (NPWP) for PT. Eastern Sumatra Indonesia 01.127.816.5-117.001. - Nomor Pokok Wajib Pajak (NPWP) for PT. Timbang Deli Indonesia 01.001.800.0-058.000. 	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</p>	<p>Based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2018.</p>	Complied

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

	<p>and customary rights to the territories, lands and resources via local communities' own representative institutions. All the relevant information and documents are made available, and community have option of resourced access to independent third-party advice through a documented, long-term and two- way process of consultation and negotiation.</p> <p>- Critical (Major) compliance -</p>	<p>Similar information was also obtained from interviews with representatives of Galang, Simpang Ganjing & Purbaganda Village who stated that there had been no land compensation process. The village representative stated that the compensation process done before 1960.</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>As explained in indicator 4.5.2, based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2018.</p> <p>Similar information was also obtained from interviews with representatives of Galang, Simpang Ganjing & Purbaganda Village who stated that there had been no land compensation process. The village representative stated that the compensation process done before 1960.</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>As a result of interviews with representatives of Village, local communities do not experience any restrictions regarding access to water and food in the company's operational areas. The communities is located near province road and only 30 minutes to Pematang Siantar City.</p>	Complied
4.5.5	<p>Evidence is available that the affected communities and rights holders have had the option to access information and advice, that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.</p> <p>- Minor compliance -</p>	<p>As explained on 3.4.1 and 3.4.2, companies can show evidence of social impact assessment documentation with FPIC approach that has been carried out by involving various key parties, such as representatives of village head, government agencies and also the community around the company.</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>As explained in indicators 4.5.2, based on the results of interviews with community representatives of Galang, Simpang Ganjing & Purbaganda Village who stated that there had been no land compensation process. The village representative stated that the compensation process done before 1960.</p>	Complied

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

	- Minor compliance -		
4.5.7	After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in cases of smallholders benefitting from agrarian reform or anti-drug programmes. - Minor compliance -	Based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2018.	Complied
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	Based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2018.	Complied
Criteria 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place. - Critical (Major) compliance -	The company has procedure of Land & Planting Compensation Inside Location Permit of The Company (LCA-01-01/24-01-2020/Rev.1, dated 30 January 2020) related to identifying legal, customary or user rights, and for identifying people entitled to compensation. The purpose of this SOP is as a reference for companies in implementing land compensation and planting (GRTT) correctly and in accordance with applicable laws and regulations and in compliance with FPIC principles. Based on public consultation with previous landowner and village representatives from Galang, Simpang Ganjing & Purbaganda Village known that they know about the procedure through the socialization given and they agree with the procedure.	Complied
4.6.2	(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. - Critical (Major) compliance -	Policies related to calculating the amount of compensation for the process of transferring land ownership are also contained in the Land & Planting Compensation Inside the Location Permit of the Company (LCA-01-01/30-08-2022/Rev.4, dated 3 October 2022). The procedures discussed relate to identifying land ownership, coordination flow mechanisms and also determining the calculation of land compensation value. Regarding price approval, a request	Complied

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

		<p>will be made by the relevant estate manager and approved by the VPL (Vice President Legal).</p> <p>Based on public consultation with village representatives from Galang, Simpang Ganjing & Purbaganda Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the landowner and landowners are given the freedom to release their land without coercion.</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>As explained in indicator 4.5.2, based on document verification of environmental, land use title and public consultation with relevant stakeholder, there's no new planting after 2018.</p> <p>Similar information was also obtained from interviews with representatives of Galang, Simpang Ganjing & Purbaganda Village who stated that there had been no land compensation process. The village representative stated that the compensation process done before 1960.</p> <p>However, in establishing partnership agreements with cooperatives as explained in indicator 5.1.1, there are female farmer representatives represented in the cooperative membership, for example in the names of Sumiati (KSU Mitra Sejahtera Mandiri Jaya) and Eriani (KSU Sari Mutiara Indah). This proves that the company is fair in determining land ownership as a member of a cooperative partnering with the company, especially gender equality.</p>	Complied
4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them.</p> <p>- Minor compliance -</p>	<p>Until the latest assessment was carried out there was no area expansion or new planting, so there's no ongoing process related to negotiating agreement for land compensation.</p>	Complied
Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p>	<p>Related to mutually agreed procedure for identifying people has been informed in Land & Planting Compensation Inside Location Permit of The Company (LCA-01-01/30-08-2022/Rev.4, dated 3 October 2022). In this procedure, the GRIT process can only be carried out on land owned by third parties which is within a</p>	Complied

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

		<p>location permit belonging to a company group and which has the status of other use areas (not forest areas). GRTT is also only carried out on landowners, namely parties who have legal rights to the land and control/work on the land in question based on legal documents (SKT, sale and purchase deed, SHM) issued by government agencies.</p> <p>To ensure the correctness of the landowner, each estate manager is asked to clarify with the local community/neighbours adjacent to the GRTT planned land, village officials and/or other trusted sources.</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>	As explained in indicators 4.6.2, Policies related to calculating the amount of compensation for the process of transferring land ownership are also contained in the Land & Planting Compensation Inside the Location Permit of the Company (LCA-01-01/30-08-2022/Rev.4, dated 3 October 2022). The procedures discussed relate to identifying land ownership, coordination flow mechanisms and determining the calculation of land compensation value. Regarding price approval, a request will be made by the relevant estate manager and approved by the VPL (Vice President Legal).	Complied
4.7.3	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.</p> <p>- Minor compliance -</p>	From the results of document verification and public consultations with related agencies, it is known that PT. Eastern Sumatera Indonesia was previously a foreign-owned oil palm plantation company that had been operating since 1921, which was then nationalized to become a state-owned company in 1961. land rights before 1960 were obtained not through a community land compensation process, but rather by continuing the plantation business that had existed since the pre-independence era. Information on the origins of the company's land acquisition was also obtained from interviews with representatives of Galang, Simpang Ganjing & Purbaganda Village who stated that the plantation had been operating since the colonial period.	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.	Based on field observations, document review and public consultation with relevant stakeholders such as representative of Galang, Simpang Ganjing & Purbaganda Village, smallholder cooperation, and Plantation Agency, there are no issues related to land conflicts.	Complied

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

	- Minor compliance -		
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>	Based on field observation, there's not present land conflict in operational area. All estate has been fully operated by company (no occupation area by other parties).	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>	As explained in indicator 4.8.2, there's not present land conflict in operational area. All estate has been fully operated by company (no occupation area by other parties). This fact is inline with communities' representative statement.	Complied
4.8.4	<p>For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).</p> <p>- Minor compliance -</p>	As explained in indicator 4.8.2, there's not present land conflict in operational area. All estate has been fully operated by company (no occupation area by other parties). This fact is inline with communities representative statement.	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	<p>Current and previous period prices for FFB are publicly available and accessible by smallholders.</p> <p>- Minor compliance -</p>	<p>Currently, the company does not accept FFB from other sources. All FFB based on own estate (Bukit Maradja, Kerasan Indonesia and Timbang Deli).</p> <p>However, the company has agreement letter with smallholder as an obligation from government related to partnership 20% on regulation. Here's the record of agreement:</p> <p>PT. Eastern Sumatera Indonesia</p>	Complied

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

		<ul style="list-style-type: none"> - Agreement Partnership with KSU Mitra Sejahtera Mandiri Jaya on 7 April 2021, which covered 135.55 ha scope members. - Agreement Partnership with KSU Sari Mutiara Indah on 7 April 2021 which covered 222.48 ha scope members. - Agreement Partnership with KSU Mancuk Mandiri Jaya on 7 April 2021 which covered 179.33 ha scope members. - Agreement Partnership with KSU Parmonangan Sejahtera Mandiri on 7 April 2021 which covered 99.57 ha scope members. <p>PT. Kerasaan Indoensia</p> <ul style="list-style-type: none"> - Agreement Partnership with Koperasi Konsumen Serba Usaha Maju Sawit Bersama on 8 April 2021 which covered 238.20 ha scope members. - Agreement Partnership with Koperasi Konsumen Produsen Maju Sawit Sejahtera on 8 April 2021 which covered 110.36 ha scope members. - Agreement Partnership with Koperasi Konsumen Serba Usaha Sumberjo Mandiri Jaya on 8 April 2021 which covered 128.25 ha scope members. <p>PT. Timbang Deli Indonesia</p> <ul style="list-style-type: none"> - Agreement Partnership with Koperasi Pemasaran Tani Jaya Bersatu on 25 September 2021 which covered 200 ha scope members. This agreement based on Decree of Deli Serang Regent No. 703 Year 2022 related to Determining the names of prospective farmers/potential locations as participants in facilitating community estate development. <p>For the PT. Kerasaan Indonesia and Eastern Sumatra Indonesia, the determining the names of prospective farmers/potential locations as participants in facilitating community estate development still waiting approval from regent.</p> <p>On that agreement, it was explained that the smallholder was willing to sell all the fresh fruit bunches from the Partnership Cooperation to PT. Eastern Sumatra Indonesia. However, currently Palm Oil Mill only purchases FFB from the cooperative, but processing is carried out by other factories in collaboration with company. Regarding to price information, it will be informed to all cooperation every once a week. If there's a change, cooperation will be informed a day before.</p>	
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5.1.2	<p>(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>As explained in indicators 5.1.1, the company does not accept FFB from other sources. All FFB based on own estate (Bukit Maradja, Kerasaan and Timbang Deli Estate). However, on that agreement with smallholder cooperation (inform on indicator 5.1.1), it was explained that the smallholder was willing to sell all the fresh fruit bunches from the Partnership Cooperation to PT. Eastern Sumatera Indonesia. Currently Palm Oil Mill only purchases FFB from the cooperative, but processing is carried out by other factories in collaboration with certificate holder. Regarding this situation, there's no complaint from cooperation representative.</p> <p>Regarding to price information, it will be informed to all cooperation every once a week. If there's a change, cooperation will be informed a day before. For examples Bank Payment Voucher record for KSU Sari Mutiara Indah on 27 September 2023. This record including attachment like FFB Transporting Letter, FFB Grading record, and summary price & tonnage of FFB.</p>	Complied
5.1.3	<p>(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p> <p>- Critical (Major) compliance -</p>	<p>Based on consultation result with representative of Koperasi Konsumen Serba Usaha Maju Sawit Bersama and KSU Mitra Sejahtera Mandiri Jaya, it is known that Currently Palm Oil Mill only purchases FFB from the cooperative, but processing is carried out by other factories in collaboration with certificate holder. The pricing mechanism is approved by both parties, there's no force for cooperation to sold the FFB, if the price is low, they can choose any POM that buy more pricey.</p>	Complied
5.1.4	<p>(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and re-payments through FFB price reductions for replanting and/or, other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p>	<p>In establishing partnership agreements with cooperatives as explained in indicator 5.1.1, there are female farmer representatives represented in the cooperative membership, for example in the names of Sumiati (KSU Mitra Sejahtera Mandiri Jaya) and Eriani (KSU Sari Mutiara Indah). This proves that the company is fair in determining land ownership as a member of a cooperative partnering with the company, especially gender equality.</p>	Complied
5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>The company has agreement letter with smallholder as an obligation from government related to partnership 20% on regulation. Here's the record of agreement:</p> <p>PT. Eastern Sumatera Indonesia</p>	Complied

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

		<ul style="list-style-type: none"> - Agreement Partnership with KSU Mitra Sejahtera Mandiri Jaya on 7 April 2021, which covered 135.55 ha scope members. - Agreement Partnership with KSU Sari Mutiara Indah on 7 April 2021 which covered 222.48 ha scope members. - Agreement Partnership with KSU Mancuk Mandiri Jaya on 7 April 2021 which covered 179.33 ha scope members. - Agreement Partnership with KSU Parmonangan Sejahtera Mandiri on 7 April 2021 which covered 99.57 ha scope members. <p>PT. Kerasaan Indonesia</p> <ul style="list-style-type: none"> - Agreement Partnership with Koperasi Konsumen Serba Usaha Maju Sawit Bersama on 8 April 2021 which covered 238.20 ha scope members. - Agreement Partnership with Koperasi Konsumen Produsen Maju Sawit Sejahtera on 8 April 2021 which covered 110.36 ha scope members. - Agreement Partnership with Koperasi Konsumen Serba Usaha Sumberjo Mandiri Jaya on 8 April 2021 which covered 128.25 ha scope members. <p>PT. Timbang Deli Indonesia</p> <ul style="list-style-type: none"> - Agreement Partnership with Koperasi Pemasaran Tani Jaya Bersatu on 25 September 2021 which covered 200 ha scope members. This agreement based on Decree of Deli Serang Regent No. 703 Year 2022 related to Determining the names of prospective farmers/potential locations as participants in facilitating community estate development. <p>The agreement informed rights and obligations for all parties, here's the detail:</p> <ul style="list-style-type: none"> - The cooperative is obliged to sell all partnership plantation products to the Company during the validity period of the agreement. - The parties agree that the purchase price of partnership plantation products from partnership farmers is determined by the core. - Prices will be notified by the core to the Cooperative once a week. - The agreement is valid for 25 years. And the agreement can be extended for the next 25 years if more than 50% of members agree to the extension. - Cooperative management and cooperative supervisors are willing to fully implement and comply with the terms and conditions to obtain RSPO/ISPO/ISCC/ISO certification. 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		Based on consultation result with representative of Koperasi Konsumen Serba Usaha Maju Sawit Bersama and KSU Mitra Sejahtera Mandiri Jaya, it is known that all agreement has been transparent & fairly accepted by both parties.	
5.1.6	<p>(C) Agreed payments are made in a timely manner and receipts specifying price, weigh, deductions and amount paid are given.</p> <p>- Critical (Major) compliance -</p>	<p>The company showed record of FFB purchasing for smallholder partnership which already signed by both parties, including head of cooperation. For examples Bank Payment Voucher record for KSU Sari Mutiara Indah on 27 September 2023. This record including attachment like FFB Transporting Letter, FFB Grading record, and summary price & tonnage of FFB.</p> <p>From the results of the interview, it was also conveyed that every payment as well as in FFB invoice payment.</p>	Complied
5.1.7	<p>Weighing equipment is verified by an independent third party on a regular basis.</p> <p>- Minor compliance -</p>	<p>The company showed latest calibration record for their 2 weighing equipment on the POM by <i>Dinas Koperasi dan Usaha Kecil dan Menengah serta Perdagangan Bidang Metologi Legal</i> of Pematang Siantar, here's the detail:</p> <ul style="list-style-type: none"> - Calibration record No. 510.3/1547/ML.PS/X/2023 on 10 October 2023; Merk Every Weigh Tronix; Type E1205; Serial No. 102750224 valid thru October 2024. - Calibration record No. 510.3/1548/ML.PS/X/2023 on 10 October 2023; Merk Every Weigh Tronix; Type E1205; Serial No. 102750264 valid thru October 2024. 	Complied
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>	Based on smallholder partnership agreement especially on clause 15 related to environment and quality certification, it explained that Cooperative management and Cooperative supervisors are willing to fully implement and comply with the terms and conditions to obtain RSPO/ISPO/ISCC/ISO certification. This information in line with explanation from company management that all cooperation will be RSPO certified on 2025 (on progress).	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>	<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. Eastern Sumatera Indonesia & PT. Kerasaan Indonesia as subsidiary of SIPEF, also implementing grievance mechanism following the corporate policy and its accessible on the website:</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

		https://www.sipecf.com/sipecf-indonesia/sustainability/grievances-sipecf-indonesia Based on case tracker on RSPO website https://rspo.my.site.com/Complaint/s/casetracker , there are no complaints or grievance delivered to certificate holder. Based on review of grievance logbook period 2023 and consultation result for smallholder representative, there's no complaint/grievance/appeal from smallholder.	
Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification. - Minor compliance -	In establishing partnership agreements with cooperatives as explained in indicator 5.1.1, there are female farmer representatives represented in the cooperative membership, for example in the names of Sumiati (KSU Mitra Sejahtera Mandiri Jaya) and Eriani (KSU Sari Mutiara Indah). This proves that the company is fair in determining land ownership as a member of a cooperative partnering with the company, especially gender equality. Based on consultation result with representative of Koperasi Konsumen Serba Usaha Maju Sawit Bersama and KSU Mitra Sejahtera Mandiri Jaya, it is known that all agreement has been transparent & fairly accepted by both parties including smallholder members with female gender.	Complied
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). - Minor compliance -	Based on smallholder partnership agreement especially on clause 15 related to environment and quality certification, it explained that Cooperative management and Cooperative supervisors are willing to fully implement and comply with the terms and conditions to obtain RSPO/ISPO/ISCC/ISO certification. Beside that, the clause 3 also explained that all smallholder must have legal document for land own state. This information in line with explanation from company management that all cooperation will be RSPO certified on 2025 (on progress).	Complied
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	Based on smallholder partnership agreement especially on clause 15 related to environment and quality certification, it explained that Cooperative management and Cooperative supervisors are willing to fully implement and comply with the	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

	- Minor compliance -	<p>terms and conditions to obtain RSPO/ISPO/ISCC/ISO certification. Beside that, the clause 3 also explained that all smallholder must have legal document for land own state. The legal document can be in form of SHM (<i>sertifikat hak milik</i>), SKT (<i>Surat Keterangan Tanah</i>) or other document which legalized by government.</p> <p>This information in line with explanation from company management that all cooperation will be RSPO certified on 2025 (on progress).</p>	
5.2.4	<p>(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.</p> <p>- Critical (Major) compliance -</p>	<p>Based on consultation result with representative of Koperasi Konsumen Serba Usaha Maju Sawit Bersama and KSU Mitra Sejahtera Mandiri Jaya, it is known that company conducted socialization related to best management practice for all their cooperation. This socialization including harvesting activities, OHS aspect and pesticide handling.</p> <p>The company showed record of training for smallholders, such as Training Report on 23 December 2023 which attended by 26 attendant including members of smallholder. The topic of training related to best management practice.</p>	Complied
5.2.5	<p>The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.</p> <p>- Minor compliance -</p>	The company can show evidence that it reported its partnership program to smallholder cooperation in Community Development Report on 21 January 2023.	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	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Company has a policy Equal employment opportunity policy dated 22 August 2022 Which stated PT. Eastern Sumatera Indonesia is committed to creating a work environment that is non-discriminatory and complies with applicable laws. This policy also described that discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age are prohibited</p>	Complied

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

		<p>This policy has also been socialized regularly, for example during morning briefing activities with foremen and assistants or other special activities such as those carried out on February 6, 2024 for BME, KRE, and Bukit Maradja POM. Interviews with employees during field visits as well as interviews with labor union representatives revealed that there had never been any discrimination received by employees.</p> <p>Evidence of policy implementation including equal opportunities for example receive performance appraisals, promotions, equal pay coverage for the same type of work as well as providing employee welfare facilities.</p>	
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 a document review, interviews with worker representatives, and interviews with labor union representatives, it is known that there has never been an incident of discrimination within the company. This is demonstrated, among other things, by:</p> <ul style="list-style-type: none"> - Transparency in job vacancies and the selection process, including no recruitment fees - Equal pay based on the same scope of work which refers to the wage structure and scale - Training and self development opportunity - Equivalent welfare facilities for employees according to position, such as electricity subsidized housing and the provision of cooperatives 	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>Companies can show evidence of recruitment, selection, training, promotion based on qualification capabilities and job availability. This is demonstrated, among other things, by :</p> <p>Recruitment Bukit Maradja Estate</p> <ol style="list-style-type: none"> 1. Bambang Triono <ul style="list-style-type: none"> - Specific time employment agreement dated 1 July 2021 valid until 30 June 2022 as General Clerk - Specific Time Work Agreement dated 1 July 2022 is valid until 30 June 2023 as a General Worker - Third Specific Time Work Agreement dated 1 July 2023 valid until 30 June 2024 as a general worker 	Complied

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

		<p>2. Wahyu Wandira</p> <ul style="list-style-type: none"> - Specific time employment agreement dated 1 July 2022 is valid until 30 June 2023 as a general worker - Specific time employment agreement dated 1 July 2023 is valid until 30 June 2024 as a general worker <p>Kerasaan Estate</p> <ul style="list-style-type: none"> - Specific Time Work Agreement dated 1 July 2022 between the company and the employee on behalf of Nurmiati (loose fruit picker) is valid until 30 June 2023. The SPK extension dated 1 July 2023 is valid until 30 June 2024 - Specific Time Work Agreement dated 1 August 2022 between the company and the employee on behalf of Arif (Upkeep/Loose Fruit Picker) dated 2 May 2023 valid until 30 April 2024 <p>Bukit Maradja Palm Oil Mill</p> <ul style="list-style-type: none"> - Specific Time Work Agreement dated 11 July 2023 between the company and the employee on behalf of Yudi Ardiansyah Purba for dayworker work with a validity period until 10 July 2024 - Third Specific Time Work Agreement dated 1 August 2023 between the company and the employee on behalf of Pandi Syahputra for General Mechanic work with a validity period until 31 July 2024. <p>Employee Promotion Bukit Maradja Palm Oil Mill</p> <ul style="list-style-type: none"> - Memorandum number 011/BMM-RMO/IX/2023 dated 16 September 2023 concerning employee promotion from SKU-H to SKU-B and Grade Increase from SKU-H to SKU-B - Employee performance evaluation form on behalf of Muhammad Rizki Akbari, Friandi, Hermanto, Rirdzia Machrini, Riki Irwandi, Wan Putra, and Jefri Erikson Silaen for the 2023 period - Employee Promotion Letter No. 188/JWB-RMONS/X/2023 dated 11 October 2023 from the senior HRD Manager with the following promotion <table> <tr> <th>Name</th><th>Position</th><th>Grade Before</th><th>After</th></tr> <tr> <td>M.Rizki Akbari</td><td>Kernel Plant</td><td>H</td><td>P1</td></tr> </table>	Name	Position	Grade Before	After	M.Rizki Akbari	Kernel Plant	H	P1	
Name	Position	Grade Before	After								
M.Rizki Akbari	Kernel Plant	H	P1								

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

		<table> <tr> <td>Friandi</td><td>Screw Press</td><td>H</td><td>P1</td></tr> <tr> <td>Hermanto</td><td>Clarification</td><td>H</td><td>P1</td></tr> <tr> <td>Rirdzia Machrini</td><td>Account Clerk</td><td>P1</td><td>P2</td></tr> <tr> <td>Riki Irwandi</td><td>Wheel Loader</td><td>P2</td><td>P3</td></tr> <tr> <td>Wan Putra</td><td>Mechanic</td><td>P1</td><td>P2</td></tr> <tr> <td>Jefri Erikson Silaen</td><td>Foreman Processing</td><td>P1</td><td>P2</td></tr> </table> <p>Kerajaan Estate</p> <ul style="list-style-type: none"> - Letter No 063/JWB-RMONS/IV/2023 dated 17 April 2023 from the Senior Manager HRD regarding the appointment of a harvest employee in the name of Ferlyan Erlangga from PKWT to SKU-H starting 1 April 2023 - Letter No 101/JWB-RMONS/VI/2023 dated 26 June 2023 from Senior Manger HRD challenging the appointment of harvest employees on behalf of Khambali and Sihol Pasaribu from PKWT to serve as SKU-H starting 1 June 2023 <p>Training</p> <p>All workers have received regular training and awareness, both in official events, morning briefings or in direct superiors and warnings. Interview result wit worker representative known that periodical training has been set by the company. Record of its training can be seen in indicator 3.7.</p>	Friandi	Screw Press	H	P1	Hermanto	Clarification	H	P1	Rirdzia Machrini	Account Clerk	P1	P2	Riki Irwandi	Wheel Loader	P2	P3	Wan Putra	Mechanic	P1	P2	Jefri Erikson Silaen	Foreman Processing	P1	P2	
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Jefri Erikson Silaen	Foreman Processing	P1	P2																								
6.1.4	<p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.</p> <p>- Minor compliance -</p>	<p>Pregnancy tests carried out by companies are not part of discrimination but rather part of a positive effort to ensure that no pregnant or breastfeeding women work with toxic chemicals. If there are pregnant or breastfeeding women who have the potential to be exposed, they will be transferred to other jobs such as manual upkeep or housekeeping. This was also confirmed based on the results of interviews with representatives of the company gender committee</p>	Complied																								
6.1.5	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>The company has SOP Gender Committee (HRD-04-12/22-02-2022/Rev.1, 4 March 2022) as the guideline for implementing gender management issues for all workers working in company.</p> <p>The duties of the Gender Committee (GCo) are:</p> <ul style="list-style-type: none"> • Provide recommendations to the BOD regarding decision making related to gender issues in the company. • Review and evaluate the management of gender issues in the company. • Hold meetings at least once a year and make a report on the management of gender issues in the company to the BOD. 	Complied																								

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

		<ul style="list-style-type: none"> • Receive and respond to incidents related to gender issues in the company, including fulfilling the rights of female workers in terms of employment opportunities and reproductive rights, as well as sexual harassment in the workplace or company environment. • Provide training on the rights of women workers. <p>The Gender Committee Contact Group (GCoCG) is a group formed in the Operating Unit whose role and function are to liaise with the local worker community in managing gender issues at the Operating Unit level. GCoCG appoints one woman from the management as liaison personnel, who will be involved directly with victims in handling complaints or cases of violations of gender issues in each Operating Unit. In cases involving violations of gender issues, GCo and GCoCG are obliged to maintain the confidentiality of the reporter and/or victim.</p> <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, child care 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 setting several signboards about this policy in the bulletin board in every office/mill estate.</p> <p>Bukit Maradja POM GCoCG Bukit Maradja POM issued on 8 January 2024, with structure i.e:</p> <ul style="list-style-type: none"> - Chairman : Fotuhi Gulo - Secretary: Aidil F. Purba - Member: Sutrantio, Winarni Indrawati, Ayudha Rezky, Dwi Kurniaty, Ridzla Machrini <p>Minutes of Meeting the GCoCG Bukit Maraja Mill on 29 February 2024 with discussion of no reporting on gender issues.</p> <p>Bukit Maradja Estate GCoCG Bukit Maradja Estate approved on January 2024, with structure i.e:</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<ul style="list-style-type: none"> - Chairman: Deni Anjaya - Secretary: Iqbal Syahputra - Head of the Women's Empowerment Section: Sumiati - Member: Adinda Gita and Ola Marlianan Purba <p>Minutes of Meeting the GCoCG Bukit Maradja Estate on 22 February 2024, with an agenda to discuss no gender issues for the January 2024 period, implementation of policy refreshment, structure, and function of the gender committee.</p> <p>Kerasaan Estate GCoCG Kerasaan Estate issued on 31 January 2024, with structure i.e:</p> <ul style="list-style-type: none"> - Chairman: Ahmad Zain - Secretary: Sony Prianggara - Member: 8 representative workers from union worker and field workers (spraying, manuring, harvesting, transport, office). <p>Minutes of Meeting the GCoCG Kerasaan Estate on 29 February 2024 with discussion of no reporting on gender issues</p> <p>Timbang Deli Estate GCoCG Timbang Deli Estate issued on 1 February 2024, with structure i.e:</p> <ul style="list-style-type: none"> - Chairman: A. Rahim Tanjung - Member: 11 representative workers from union worker, paramedic and field workers (spraying, manuring, harvesting, transport, office). <p>Gender Committee Program year of 2024</p> <ul style="list-style-type: none"> - Gender committee meeting. - Socialization of the gender committee structure. - Efforts to improve the quality of female workers. - Efforts to increase environmental sustainability'. 	
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>Based on the results of document review and interviews with worker representatives, it is known that the company has implemented the same wages for each scope of work. Even if there are differences, this is more due to the wage scale structure which considers length of service and employee class.</p> <p>Record of payment</p>	Complied

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

		<ul style="list-style-type: none"> - ID 2164 (Loose fruit picker) Contract worker - Female. Basic salary: IDR 2,800,790 - ID 2241 (Loose fruit picker) Contract worker - Male. Basic salary: IDR 2,800,790 - ID 5213 (Harvester) Permanent worker. Basic Salary: IDR 3,075,000 - ID 2704 (harvester) Permanent worker. Basic Salary: IDR 3,075,000 															
Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).																	
6.2.1	<p>(C) Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>The wage reference used by the Company is the Circular Letter of the Governor of North Sumatra No.500.15.14.1/15696 of 2023 dated 30 November 2023 concerning Determination of Minimum Wages for Provinces and Regencies/Cities throughout North Sematra in 2024. Based on this circular it is known that the Minimum Wage for Simalungun Regency is IDR 2,900,330 while the minimum wage for Deli Serdang is IDR 3,505,076</p> <p>PT. Eastern Sumatra Indonesia also determines wages internally in accordance with letter No. 50/MEM-BM/II/2024 from HRD to SMO/Act MM-BM. Based on the letter, it is known that the classification of employee wages is as follows:</p> <p>Bukit Maradja POM, Bukit Maradja Estate, and Kerasaan Estate (Simalungun District)</p> <table> <tr> <th>Status</th><th>2023</th><th>2024</th><th>Working period</th></tr> <tr> <td rowspan="3">Daily Permanent Worker</td><td>Idr 3,071,000</td><td>Idr 3,091,000</td><td>0 – 3 Years</td></tr> <tr> <td>Idr 3,073,000</td><td>Idr 3,093,000</td><td>3 Years 1 month – 6 years</td></tr> <tr> <td>Idr 3,07,000</td><td>Idr 3,095,000</td><td>Up to 6 years one month</td></tr> </table> <p>Permanent Monthly Worker</p> <p>Permanent monthly workers consist of groups P, Q, R, S, T, U, EL which consist of 6 levels for each group, for example as follows:</p> <ul style="list-style-type: none"> • Group P: Lowest level 1 amounting to IDR 3,240,000 and highest level 6 amounting to IDR 3,295,000 	Status	2023	2024	Working period	Daily Permanent Worker	Idr 3,071,000	Idr 3,091,000	0 – 3 Years	Idr 3,073,000	Idr 3,093,000	3 Years 1 month – 6 years	Idr 3,07,000	Idr 3,095,000	Up to 6 years one month	Complied
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<ul style="list-style-type: none"> EL group: The lowest level 1 is IDR 3,765,000 and the highest level 6 is IDR 4,015,000 <p>Timbang Deli Estate (Deli Sedang District) In accordance with the joint agreement between PT. Timbang Deli Indonesia and the Serikat Pekerja Timbang Deli Mandiri (SPTDM) dated January 30 2024 with the following results:</p> <table> <tr> <th>Status</th><th>2023</th><th>2024</th><th>Working period</th></tr> <tr> <td></td><td>Idr 3,246,000</td><td>Idr 3,320,000</td><td>0 – 3 Years</td></tr> <tr> <td>Daily Permanent Worker</td><td>Idr 3,248,000</td><td>Idr 3,322,000</td><td>3 Years 1 month – 6 years</td></tr> <tr> <td></td><td>Idr 3,250,000</td><td>Idr 3,324,000</td><td>Up to 6 years one month</td></tr> </table> <p>*Wages are added with a fixed allowance in the form of 15 Kg of rice/worker with a value per Kg of IDR 12,500 or if cashed the equivalent of IDR 187,500,000</p> <p>Monthly worker Permanent monthly workers consist of groups P, Q, R, S, T, U, EL which consist of 6 levels for each group, for example as follows:</p> <ul style="list-style-type: none"> Group P: Lowest level 1 amounting to IDR 3,468,000 and highest level 6 amounting to IDR 3,523,000 EL group: The lowest level 1 is IDR 3,993,000 and the highest level 6 is IDR 4,243,000 <p>Implementation of Wage Structure and Scale The results of document review and interviews with worker representatives and trade union representatives revealed that the wage structure and scale had been implemented by the Company and there were no complaints regarding this matter. For example, wage documentation that can be shown can be seen in the payroll as follows:</p> <ul style="list-style-type: none"> ID 05424 (SKU-H) service period of less than 3 years. The basic salary earned is IDR 3,071,00,000 ID 05468 (SKU-H) service period of more than 3 years. The basic salary earned is IDR 3,073,000 	Status	2023	2024	Working period		Idr 3,246,000	Idr 3,320,000	0 – 3 Years	Daily Permanent Worker	Idr 3,248,000	Idr 3,322,000	3 Years 1 month – 6 years		Idr 3,250,000	Idr 3,324,000	Up to 6 years one month	
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		<ul style="list-style-type: none">ID 1883 (SKU-H) Weigh Deli estate working period 0 3 years. The basic salary earned is IDR 3,320,000 <p>Overtime Implementation (Bukit Maradja POM) Employee ID 05468 (Engine Room Operator) Basic salary : IDR 3,071,000 Overtime : IDR 3,296,000</p> <p>Companies can show details of overtime by day and proof that payments have been made in accordance with the calculations as regulated in PP35 2021 and PKB for the period 2022 - 2024, for example details of daily overtime are as follows:</p> <ul style="list-style-type: none">February 8 2024 (Holiday Work) Overtime pay/hour: IDR 18,960 OT 1 : 0 hours OT 2 : 7 hours → 2 x 7 hours = 14 hours x IDR 18,960 = IDR 265,440 OT 3 : 1 Hour → 3 x 1 hour = 3 hours x IDR 18,960 = IDR 56,880 <p>Record of payslip Bukit Maradja Estate</p> <table><tr><td>ID 5213 Basic salary: IDR 3,075,000 Rice allowance: IDR 531.336 <i>BPJS Ketenagakerjaan</i> 3,7% - 0,84%: IDR 148,119 <i>BPJS Kesehatan</i> (company): IDR 128,400 <i>BPJS Pensiun</i> (company): IDR 65,250 Allowance: IDR 25,000 Gross Income: IDR 3,973,105</td><td>Loan: IDR 300.000 Rice allowance: IDR 531,336 <i>BPJS Ketenagakerjaan</i> 3,7% - 0,84%: IDR 148,119 BPJS Ketenagakerjaan (employee): IDR 65,250 <i>BPJS Kesehatan</i> (company): IDR 128,400 BPJS Kesehatan (employee): IDR 32,100 BPJS Pensiun (company): IDR 65,250 BPJS Pensiun (employee): IDR 32,625 Cooperative loan: IDR 1,081,524 Worker Union: IDR 23,500 Total deduction: 2,408,104</td></tr></table> <table><tr><td>Nett income: IDR 1,565,001</td></tr></table> <p>Kerasaan Estate</p>	ID 5213 Basic salary: IDR 3,075,000 Rice allowance: IDR 531.336 <i>BPJS Ketenagakerjaan</i> 3,7% - 0,84%: IDR 148,119 <i>BPJS Kesehatan</i> (company): IDR 128,400 <i>BPJS Pensiun</i> (company): IDR 65,250 Allowance: IDR 25,000 Gross Income: IDR 3,973,105	Loan: IDR 300.000 Rice allowance: IDR 531,336 <i>BPJS Ketenagakerjaan</i> 3,7% - 0,84%: IDR 148,119 BPJS Ketenagakerjaan (employee): IDR 65,250 <i>BPJS Kesehatan</i> (company): IDR 128,400 BPJS Kesehatan (employee): IDR 32,100 BPJS Pensiun (company): IDR 65,250 BPJS Pensiun (employee): IDR 32,625 Cooperative loan: IDR 1,081,524 Worker Union: IDR 23,500 Total deduction: 2,408,104	Nett income: IDR 1,565,001	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<table><tr><td>ID 2704 (Harvesting) SKU-H Salary: IDR 3,075,000 Rice allowance: IDR. 510,900 BPJS Ketenagakerjaan 3.7% - 0.84%: IDR 148,119 BPJS Kesehatan (Company): IDR 123,000 BPJS Pensiun (Company): IDR 65,250 Premium: IDR 209,612 Others: IDR. 112,650 Allowance: IDR 25,000 Total income: IDR 4,269,531 Premium details: 1,605 FFB 26,102 Kg IDR. 209,612</td><td>Loan: IDR. 300,000 Rice allowance: IDR. 510,900 BPJS Ketenagakerjaan 3.7% - 0.84%: IDR. 148,119 BPJS Ketenagakerjaan (Employees): IDR 65,250 BPJS Kesehatan (Company): IDR. 123,000 BPJS Kesehatan (employees): IDR. 30,750 BPJS Pensiun (Company): IDR. 65,250 BPJS Pensiun (Employees): IDR. 32,625 Others: IDR. 34,000 Total deduction: IDR. 1,309,894</td></tr><tr><td colspan="2">Nett income : IDR. 2,959,637</td></tr></table>	ID 2704 (Harvesting) SKU-H Salary: IDR 3,075,000 Rice allowance: IDR. 510,900 BPJS Ketenagakerjaan 3.7% - 0.84%: IDR 148,119 BPJS Kesehatan (Company): IDR 123,000 BPJS Pensiun (Company): IDR 65,250 Premium: IDR 209,612 Others: IDR. 112,650 Allowance: IDR 25,000 Total income: IDR 4,269,531 Premium details: 1,605 FFB 26,102 Kg IDR. 209,612	Loan: IDR. 300,000 Rice allowance: IDR. 510,900 BPJS Ketenagakerjaan 3.7% - 0.84%: IDR. 148,119 BPJS Ketenagakerjaan (Employees): IDR 65,250 BPJS Kesehatan (Company): IDR. 123,000 BPJS Kesehatan (employees): IDR. 30,750 BPJS Pensiun (Company): IDR. 65,250 BPJS Pensiun (Employees): IDR. 32,625 Others: IDR. 34,000 Total deduction: IDR. 1,309,894	Nett income : IDR. 2,959,637		
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		<p>Timbang Deli Estate</p> <table><tr><td>ID 1886 (Mechanic) – contract worker Basic salary: IDR. 3.505.076 BPJS Ketenagakerjaan 3,7% - 0,84%: IDR 159,130 BPJS Kesehatan (company): IDR 140,203 Overtime: IDR 547,048 Gross Income: IDR 4,351,457</td><td>Loan: IDR 350,000 BPJS Ketenagakerjaan : 3.7% - 0.84%: IDR 159,130 BPJS Ketenagakerjaan (Employees): IDR 70,102 BPJS Kesehatan (Company): IDR 140,203 BPJS Kesehatan (Employees): IDR 35,051 Total deduction: IDR 754,486</td></tr><tr><td colspan="2">Total Nett Income : IDR 3,596,971</td></tr></table>	ID 1886 (Mechanic) – contract worker Basic salary: IDR. 3.505.076 BPJS Ketenagakerjaan 3,7% - 0,84%: IDR 159,130 BPJS Kesehatan (company): IDR 140,203 Overtime: IDR 547,048 Gross Income: IDR 4,351,457	Loan: IDR 350,000 BPJS Ketenagakerjaan : 3.7% - 0.84%: IDR 159,130 BPJS Ketenagakerjaan (Employees): IDR 70,102 BPJS Kesehatan (Company): IDR 140,203 BPJS Kesehatan (Employees): IDR 35,051 Total deduction: IDR 754,486	Total Nett Income : IDR 3,596,971		
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Total Nett Income : IDR 3,596,971							
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>Based on document review and interview with worker reprerntative known that there is 3 type of worker in PT. Eastern Sumatera Indoensia i.e Permanent (Daily and Monthly), contract worker (PKWT), and Free Labour (FL) which in the year of 2024 all FL is become outsourcing.</p> <p>Perjanjian Kerja Waktu Tertentu (PKWT) – Contract Worker and its Compensation Bukit Maradja Estate</p>	Complied				

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

		<ul style="list-style-type: none"> - Collective Agreement between employers and workers on behalf of Bambang Triono dated 30 June 2023 regarding the agreement to end work and will refer to PP35 of 2021 for compensation payments - Calculation and amount of severance pay from the office assistant and approved by the Senior Manager Operations with a value of 1 x one month's wages because the person concerned has worked for 1 year. - Proof of transfer via Bank Mandiri to the worker concerned and proof of compensation payment receipt signed by the worker <p>Kerasaan Estate</p> <ul style="list-style-type: none"> - Application for Approval of Calculation of PKWT Compensation Money No: 232/KRE/RMONS/X/2023 dated 21 October 2023 for 33 workers with details of 25 extended and 8 not extended - Joint Agreement Letter No. 26/SPB-PKWT/KRE/2023 between the company and the employee on behalf of Sumardi regarding the termination of employment. Attached is a calculation of the PKWT compensation that will be received by workers - Joint Agreement Letter No. 21/SPB-PKWT/KRE/2023 between the company and the employee on behalf of Nurmiati regarding the termination of employment. Attached is a calculation of the PKWT compensation that will be received by workers - Proof of transfer from the company to employees via Bank Mandiri with transaction ID 202311141649917527 for 33 PKWT employees as stated in the Application for Approval of Calculation of PKWT Compensation Money No: 232/KRE/RMONS/X/2023 <p>Bukit Maradja Palm Oil Mill</p> <ul style="list-style-type: none"> - Letter No: 110/RMO-HRD/VIII/2023 dated 31 August 2023 from the Senior Manager of Administration for payment of PKWT compensation - Letter No 008/BMM-RMO-NS/VIII/2023 from Mill Manager Bukit Maradja POM to RMO dated 16 August 2023 regarding payment of PKWT compensation money - Minutes of Industrial Relations Settlement Negotiations with PKWT workers whose work period ends with the result that compensation will be paid according to the regulations in PP 35 of 2021 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>- There is documentation of compensation payments to employees via Bank Mandiri transfer (Transaction ID 202312111324842494) and proof of payment receipts that have been signed by each employee</p> <p>Results of interviews with the workers concerned and trade union representatives revealed that PKWT compensation has been paid consistently to all workers whose work periods end whether their work contracts are extended or not extended.</p> <p>Submission of Part of the Work to Third Parties Based on a document review and interviews with worker representatives and worker union representatives, it is known that some of the work was handed over to other parties, namely Koperasi Konsumen Kerasaan and Koperasi Jasa Bukit Maraja.</p> <p>As regulated in Minister of Manpower Regulation No. 11 of 2019 concerning the Second Amendment to the Regulation of the Minister of Manpower and Transmigration No.19 of 2012 concerning Requirements for Handing over Part of the Work to Another Company, it states that:</p> <ul style="list-style-type: none"> • Article 20: The Worker/Labourer Service Provision Agreement must be registered by the Worker/Labourer Service Provider at the agency responsible for the employment sector of the Regency/city where the work is carried out • Article 21: In the event that the work agreement for the provision of labor/labour services meets the requirements of the agency responsible for issuing proof of registration no later than 3 (three) working days after the complete application is received. • Article 24: Every company providing worker/labor services is required to have a business license to provide worker/labor services. Have a business registration number issued by the OSS Institution <p>Koperasi Konsumen Kerasaan has been able to show complete documents as follows :</p> <ul style="list-style-type: none"> • Cooperative Company Registration Certificate No.021524700100 is valid until April 4 2019. 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<ul style="list-style-type: none"> Trading Business License (SIUP) No.0098/02.15/SIUP-PK/IV/2014 dated 4 April 2014, trading business activities in goods and services, with the Grocery Goods business sector. <p>Koperasi Jasa Bukti Maraja has been able to show complete documents as follows:</p> <ul style="list-style-type: none"> Business License issued on 3 August 2020 with code KBLI 64141 (Conventional Savings and Loans Cooperative/Savings and Loans Unit) NIB (Business Identification Number) 0220105840234 with KBLI code 64141 (Conventional Savings and Loans Cooperative/Savings and Loans Unit) Cooperative Company Registration Certificate with KBLI 47192 dated 11 April 2014 which states that one of the main business activities is Labor Distribution Services and is valid until 11 April 2019 <p>Based on this, it can be concluded that:</p> <ul style="list-style-type: none"> The existence of activities providing labor services is not in accordance with the KBLI that is owned It has not been possible to demonstrate the registration of the agreement for the provision of labor services to the relevant agency by the labor service provide Proof of registration issued by the relevant department has not been able to be shown <p>The lack of complete legality of the organizers of some of these works has resulted in a nonconformity in indicator 2.1.2</p> <p>Timbang Deli Estate</p> <p>Based on the results of document reviews and interviews with worker representatives and trade union representatives, it is known that there are work activities that are handed over to other parties through the Koperasi Jasa Karyawan Timbang Deli. In relation to this, the company has shown proof of the legality of the Cooperative as follows:</p> <ul style="list-style-type: none"> NIB: 0220103541417 KBLI Code 78200 (Activities Providing Certain Labor Services) 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<ul style="list-style-type: none"> Validity period: As long as the business actor carries out his business and/or activities in accordance with the provisions of statutory regulations <p>The company also presented a Cooperation Agreement Letter No. 01/KJK/II/2022 dated 1 July 2022 valid until 1 July 2024 between PT. Timbang Deli Indonesia and the Koperasi Jasa Karyawan Timbang Deli.</p>	
6.2.3	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>Company has been shown evidence that comply with labour requirement shown by:</p> <p>Regular working hour As stated in Collective Labour agreement and interview with worker representative working hour is 7 hours in a day for 6 days. No issue regarding regular working hour both from worker or labour union. During working hours you are also given a break of 1 hour</p> <p>Overtime The company has a PKB for the 2022-2024 period which, among other things, regulates overtime working hours where there is a statement that the maximum overtime working hours are 4 hours per day or 18 hours a week excluding overtime on national holidays or other holidays. This is in accordance with what is stated in PP35 of 2021.</p> <p>Overtime Implementation (Bukit Maradja POM) Employee ID 05468 (Engine Room Operator) Basic salary: IDR 3,071,000 Overtime: IDR 3,296,000</p> <p>Companies can show details of overtime by day and proof that payments have been made in accordance with the calculations as regulated in PP35 2021 and PKB for the period 2022 - 2024, for example details of daily overtime are as follows:</p> <ul style="list-style-type: none"> 8 February 2024 (Holiday Work) <p>Overtime pay/hour: IDR 18,960 OT 1 : 0 hours OT 2 : 7 hours → 2 x 7 hours = 14 hours x IDR 18,960 = IDR 265,440</p>	Complied

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

		<p>OT 3 : 1 Hour → 3 x 1 hour = 3 hours x IDR 18,960 = IDR 56,880</p> <p>Implementation of entitlement holiday The company has a Collective Labor Agreement for the period 2022 – 2024, which in Article IV regarding working hours states:</p> <ul style="list-style-type: none"> • Weekly rest day: In general, the weekly rest day is Sunday unless another day is determined by management considering the interests of the company and the wishes of workers and agreements. • Official holidays: Days set by the government. • Work on weekly rest days and official holidays: Workers are not employed unless it is unavoidable and if circumstances arise that require work immediately (for example in the event of a disaster) considering the applicable laws and regulations. <p>Results of document verification found that there was a 3 shifts job (Engine Room operator) whose weekly rest days were used to work continuously during the period November 2023 – January 2024. In this regard, Letter No: 002/BMOM/Internal/III/2024 dated 4 March 2024 was shown from Mill Manager Bukit Maradja POM regarding the Engine Room Operator's off day arrangements. In the letter it is known that holidays/non-working days are held at least once a month. This decision takes effect from 5 March 2024</p> <p>Maternity and Menstrual Leave Described in Collective Labor Agreement for the period 2022 – 2024. Maternity leave (H-2) is given 90 days which divide 45 days before and 45 days after birth. While menstrual leave given if on the first day of the menstrual period the worker feel not well.</p> <p>As a result of interviews with employee representatives and worker union representatives, it was found that the company had implemented policies regarding employment properly referring to applicable regulations.</p>	
6.2.4	(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>Based on the results of the field visit, it is known that the welfare facilities and infrastructure provided by the company to employees include the following:</p> <ul style="list-style-type: none"> • Employee housing • Clean water supply 	Complied

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

	<p>developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<ul style="list-style-type: none"> Electricity subsidies Daycare Waste management Sports facilities such as badminton courts and volleyball courts Electricity allowance <p>The results of interviews with employee representatives from Bukit Maradja POM, Bukit Maradja Estate and Kerasaan Estate revealed that the facilities and infrastructure provided were in good condition. Even if there is damage, it can be followed up immediately through reporting</p> <p>Clean Water Quality Test Results In accordance with the test results report No.D.03.695/LHU/2023 by PT. ITEC Solution Indonesia (KAN accreditation code LP-894-IDN) dated March 30 2023 with the overall results of the test parameters still below the standard values as required in Minister of Health Regulation No. 2 of 2023 including are as follows:</p> <table> <tr> <th>Parameter</th><th>UoM</th><th>Quality standrad</th><th>Result</th></tr> <tr> <td>Turbidity</td><td>NTU</td><td><3</td><td>1.25</td></tr> <tr> <td>Colour</td><td>TCU</td><td>10</td><td>0.70</td></tr> <tr> <td>Total Dissolved Solid (TDS)</td><td>mg/L</td><td><300</td><td>84</td></tr> <tr> <td>Nitrat</td><td>Mg/L</td><td>20</td><td>3.82</td></tr> <tr> <td>Total coliform</td><td>CFU/100ml</td><td>0</td><td>0</td></tr> <tr> <td>E.coli</td><td>CFU/100ml</td><td>0</td><td>0</td></tr> </table>	Parameter	UoM	Quality standrad	Result	Turbidity	NTU	<3	1.25	Colour	TCU	10	0.70	Total Dissolved Solid (TDS)	mg/L	<300	84	Nitrat	Mg/L	20	3.82	Total coliform	CFU/100ml	0	0	E.coli	CFU/100ml	0	0	
Parameter	UoM	Quality standrad	Result																												
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Total coliform	CFU/100ml	0	0																												
E.coli	CFU/100ml	0	0																												
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>Several efforts have been made by the company to increase the ease of workers accessing adequate, sufficient, and affordable food, such as :</p> <ul style="list-style-type: none"> The existence of employee cooperatives Shops in employee housing Providing rice allowance <p>Interviews with employee representatives and labour union representatives, information was obtained that there was never any difficulty in fulfilling the need</p>	Complied																												

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

		for adequate food due to the existence of resources in the plantation area. Access to the market was also adjacent.	
6.2.6	A DLW is paid to all workers in accordance with applicable regulations, including workers who work on a piece rate/quota basis, the calculation of which is based on a quota that can be achieved during regular working hours. - Minor compliance -	<p>Until now, the DLW benchmark for Indonesia has not been determined, so companies calculate the prevailing wage by referring to the guidelines issued by the RSPO as follows:</p> <ul style="list-style-type: none"> • Minimum wage: IDR 3,111,279 • Bonus for 1 month salary/year: IDR 1,037,093 • Holiday allowance for 1 month's wages/year: IDR 259,273 • Money for 1 kg of meat per year: IDR 10,833 • Additional money: IDR 124,451 • Rice: IDR. 402,589 • Electricity: IDR. 25,000 • Prevailing wage value: IDR 4,970,519 <p>Timbang Deli Estate (Deli Serdang district)</p> <ul style="list-style-type: none"> • Minimum wage: IDR 3,335,092 • Bonus for 1 month salary/year: - • Holiday allowance for 1 month's wages/year: IDR 277,924 • Money for 1 kg of meat per year: IDR 11,667 • Additional money: IDR 133,404 • Rice: IDR. 364,909 • Electricity: IDR. 20,000 • Prevailing wage value: IDR 4,142,996 	Complied

PROCEDURAL NOTE:

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

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

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

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

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

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>From the results of a review of documents such as employee lists, payroll payments, pay slips and interviews with employee representatives, it is known that all core work such as harvesting and processing is carried out by permanent employees.</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>- Critical (Major) compliance -</p>	<p>PT. Eastern Sumatra Indonesia & PT. Kerasan Indonesia established Freedom of Association Policy No. QMM-40-01-P13-22-08-2022/Rev.2 signed by President Director on 22 August 2022. The policy stated company recognises the role of lawful and independent workers and employees' representative organizations in creating a constructive working environment. Company supports the implementation of the laws and regulations of the Republic of Indonesia relevant to freedom of association for workers and employees. The policy available in Bahasa Indonesia.</p> <p>Freedom Association Policy of PT. Timbang Deli Indonesia (TDI-QM/02) signed by President Director on 1 September 2017, stated the company supports the implementation of the laws and regulations of the Republic of Indonesia relevant to freedom of association for workers and employees. The policy available in Bahasa Indonesia.</p> <p>The company shows minutes of socialization of company policies to workers on 8 January 2024, 10 January 2024, 12 January 2024 and 18 January 2024.</p> <p>Serikat Pekerja Bukit Maradja Mandiri (SP BUMM) Letter No.500.15.13.1/91/2024 dated 22 February 2024 issued by the Simalungun Regency regarding the composition of the management of the Bukit Maradja Mandiri Workers Union (SP BUMM) for the period 2023 – 2028. The composition of the SP BUMM includes:</p> <ul style="list-style-type: none"> Chairman: Sutranto Vice Chairman: Bobby Sutanto Harefa Secretary: Agus Kurniawan 	Complied

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

		<p>Pimpinan Unit Kerja (PUK) Estate</p> <ul style="list-style-type: none"> Chairman: Ali Murtopo Vice Chairman: Sudarsono & Irwansyah Secretary: Anda Adi Utama <p>Pimpinan Unit Kerja (PUK) Mill</p> <ul style="list-style-type: none"> Chairman: Mhd Rizky Akbary Vice Chairman: Rudianto & Aris Kurniawan Secretary: Khairul Ihsan <p>Lembaga Kerjasama Bipartit (LKS Bipartit) Bukit Maradja POM <i>Tanda Bukti Pencatatan No. 03/LKS Bipartit/2023</i> dated 13 February 2023 issued by Manpower Agency of Simalungun Regency. The membership composition of the <i>LKS Bipartit</i> includes:</p> <ul style="list-style-type: none"> Chairman: Futoho Gulo (Company Representative) Vice Chairman: Sutranto (Worker Representative) Secretary: Ridzla Machrini (Worker Representative) Member: Rudi Agustiarso (Worker Representative), Habib Faiz Fauzi (Worker Representative), Hengki Fernando Manalu (Company Representative), and Aidil Fitrawan Purba (Company Representative) <p><i>LKS Bipartit</i> report to the Manpower Agency of Simalungun Regency via Letter No.002/BMPOM-Disnaker/I/2024 dated 12 January 2024.</p> <p>Lembaga Kerjasama Bipartit (LKS Bipartit) Bukit Maradja Estate <i>Tanda Bukti Pencatatan No.20/LKS Bipartit/2023</i> dated 4 September 2023 issued by Manpower Agency of Simalungun Regency. The membership composition of the <i>LKS Bipartit</i> includes:</p> <ul style="list-style-type: none"> Chairman: Deni Anjaya (Company Representative) Vice Chairman: Sutranto (Worker Representative) Secretary: Samuel Sihombing (Worker Representative) Member: Agus Kurniawan (Worker Representative), Musliadi (Worker Representative), and Berton Simbolon (Company Representative) 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>The Bukit Maradja Estate <i>LKS Bipartite</i> Semester II of 2024 Report was reported to the Manpower Agency of Simalungun Regency on 20 January 2024 with Letter No.02/BME-Disnaker/I/2024.</p> <p>Serikat Pekerja Kerasaan Mandiri (SP KIM) The composition of the Serikat Pekerja Kerasaan Mandiri (SP KIM) PT. Kerasaan Indonesia for the period 2021 – 2026, is as follows:</p> <ul style="list-style-type: none"> Chairman: Birmansyah Harahap Vice Chairman: Harsono Secretary: Rudi Hartono <p>Letter No.560/082/23.4/2022 dated 17 February 2022 issued by the Manpower Agency of Simalugun Regency regarding the report on the structure of Serikat Pekerja Kerasaan Mandiri.</p> <p>Lembaga Kerjasama Bipartit (LKS Bipartit) Kerasaan Estate <i>Tanda Bukti Pencatatan No.01/LKS Bipartit/2024</i> dated 13 February 2024 issued by Manpower Agency of Simalungun Regency. The membership composition of the <i>LKS Bipartit</i> 2024 – 2026 period includes:</p> <ul style="list-style-type: none"> Chairman: Ahmad Zain (Company Representative) Vice Chairman: Birmansyah Harahap (Worker Representative) Secretary: Sony Prianggara (Worker Representative) Member: Ridwan (Worker Representative), Sori Tuah Sinaga (Company Representative), Rudi Hartono (Worker Representative), Robinson Simanjuntak (Company Representative), Wardianto (Worker Representative). <p>The 2024 Semester II Report of LKS Bipartite with Letter No.20/KRE-EXT/II/2024 dated 30 January 2024 was reported to the Manpower Agency of Simalungun Regency.</p> <p>Serikat Pekerja Timbang Deli Mandiri (SPTDM) The composition of the Serikat Pekerja Timbang Deli Mandiri (SPTDM) PT. Timbang Deli Indonesia for the period 2023 – 2024, is as follows:</p> <ul style="list-style-type: none"> Chairman: Muhammad Syafii Vice Chairman: Subandi Secretary: Vivi Hardinata Saputra 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>Registration “<i>Tanda Bukti Pencatatan No.560/1782/DKTKS/2007</i>” date 31 May 2007 issued by Manpower Agency of Deli Serdang Regency.</p> <p><i>Lembaga Kerjasama Bipartit (LKS Bipartit) Timbang Deli Estate</i> <i>Keputusan Kepala Dinas Ketenagakerjaan Kabupaten Deli Serdang No.500.15.13.2/341/LKS/DK-2 PHI/DS/2024</i> date 15 February 2024 regarding the Registration of <i>LKS Bipartite</i> PT. Timbang Deli Indonesia. With the following arrangement:</p> <ul style="list-style-type: none"> • Chairman: A. Rahim Tanjung (Company Representative) • Vice Chairman Ketua: Muhammad Syafii (Worker Representative) • Secretary: Ardian Nasution (Company Representative) • Vice Secretary: Vivi Hardinta Syahputra (Worker Representative) • Member: 4 person (1 Company Representative and 4 Worker Representative) 	
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>Minutes of meetings between the company with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request. Sample during this assessment as below:</p> <ul style="list-style-type: none"> • Minutes of meeting the trade union (Serikat Pekerja Timbang Deli Mandiri) and LKS Bipartit Timbang Deli Estate on 20 December 2023 with a discussion regarding changing the commodity from rubber to palm oil so that later there will be employee transfers and discussion of proposals regarding the remaining 2023 employee annual leave which can be taken in 2024. • Minutes of meeting the LKS Bipartit Bukit Maradja Estate and Serikat Pekerja Bukit Maradja Mandiri on 29 December 2023 with the meeting agenda discussing the determination of the 2024 harvest couple and the foremen of loose fruit, the determination of the harvest cler and harvest foreman according to the Company's needs. • Minutes of meeting the LKS Bipartit Bukit Maradja Mill and Serikat Pekerja Bukit Maradja Mandiri on 5 December 2023 with the meeting agenda discussing the OER target of 24% and increasing the performance of mill workers as well as no employment issues. • Minutes of meeting LKS Bipartite Kerasaan Estate and Serikat Pekerja Kerasaan Mandiri on 14 November 2023 with a discussion agenda regarding the review of the results of last month's meeting, provision of work 	Complied

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

		<p>equipment and compensation for work equipment, health services for workers and workers' dependents, bonus penalty percentages for disciplinary employees and laid-off employees.</p> <p>Based on the interviews with trade union representatives and their members who work in each unit, it's known that the trade 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>	
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> <p>Based on result of interview with labor union representatives, it has also known that there is not any intervention by company to the election of workers representative in Bipartite.</p>	Complied
Criteria 6.4: Children are not employed or exploited.			
6.4.1	<p>A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.</p> <p>- Minor compliance -</p>	<p>Company has a Child Labor Policy dated 22 August 2023 which stated PT. Eastern Sumatera Indonesia is committed to not employing child who will damage the future. It has been socialized to employee and contractor for example in February 2024.</p> <p>Based on document review from employee list update February 2024 known that there is no worker with age under 18. Interview with worker representative, supervisor, and worker union representative known that its policy has been implemented in the company. Source person say that child labour is prohibited.</p>	Complied
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>Evidence of Child Labour Policy dated 22 August 2022 has been implemented shown in:</p> <ul style="list-style-type: none"> - The job requirements state that the minimum age applicants is 18 years - Results of employee document verification for the February 2024 update revealed that there were no employees who started working for the first time with the company under the age of 18 years - Based on a sampling of work agreement letters, it is known that there were no workers under the age of 18 when they first started working at the company 	Complied

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

		<ul style="list-style-type: none"> - Interview with worker representative, they known about child labour policy - Interview with Labour Agency of Simalungun district and Deli Serdang there is no issue related Child Labour in the company 	
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>	There was no young person which work with the company. Minimum age for worker is 18 years old.	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>No child labour policy has been socialized to internal and external stakeholder for example :</p> <ul style="list-style-type: none"> - 6 February 2024 to all resident in Kerasaan Estate Housing Complex - 23 February 2024 to all worker in Bukit Maradja Estate and Bukit Maradja POM (Include for the contractor) <p>Interview result with related stakeholder for example village representative and agencies representative known all of company policy has been socialized at least once a year. Field observation result to the company activities for example upkeep, manuring, pesticide application, mill processing, and others there is no child labour found. Workers and supervisor also have good knowledge related prohibition of child labour as described in this policy.</p>	Complied
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	<p>(C) A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Eastern Sumatra Indonesia & PT. Kerasaan Indonesia established Sexual Harassment Policy No.QMM-40-01-P10/27-03-2019 signed by President Director on 27 March 2019.</p> <p>Sexual Harassment Policy PT. Timbang Deli Indonesia (TDI-QM/08) signed by President Director on 1 September 2017</p> <p>The policy stated the company is committed to ensuring harmonious and productive work environment for its workers. This commitment recognizes that the workplace should be free of sexual harassment. Sexual harassment is unwanted, unwelcome, and offensive behavior and will not be tolerated under any circumstances. The company supports a strict implementation of the laws and regulations of Republic of Indonesia punishing sexual harassment. All report of sexual harassment will be dealt with a sympathetic and confidential manner</p>	Complied

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

		<p>to help achieve fair hearings of the reports. No person/whistleblower is to be victimized for reporting sexual harassment. Besides that, policy also stated:</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>The company shows minutes of socialization of company policies to workers on 8 January 2024, 10 January 2024, 12 January 2024 and 18 January 2024. Based on interview with sample of female workers, it is clearly that they have understood the company's policies on prevention of sexual harassment.</p> <p>The Gender Committee Contact Group (GCoCG) 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, child care 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 setting several signboards about this policy in the bulletin board in every office/mill estate. An interview with GCoCG in Estate and Mill revealed that there were no reported cases of sexual harassment in the last one year period.</p>	
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. Eastern Sumatra Indonesia & PT. Kerasaan Indonesia established has a Protection of Reproductive Rights Policy No.QMM-40-01-P11/27-03-2019 signed by President Director on 27 March 2019.</p> <p>Protection of Reproductive Right Policy of PT. Timbang Deli Indonesia (TDI-QM/09) signed by President Director on 1 September 2017.</p> <p>The policy stated, the company consider the main components of reproductive health to be:</p>	Complied

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

		<ul style="list-style-type: none"> - Counseling on sexuality, pregnancy, contraceptives, infertility, infection and the related diseases, education on sex and gender. - Prevention and curing of infections on reproduction tracts, including of HIV/AIDS and such other maternity issues. - Prenatal care, delivery by health professionals, and postnatal care, medical care for infants and children. - Encouraging and supporting men to take their share of responsibility on sexual and reproductive behaviour, during pregnancy, on mother-and-child healthcare, on pregnancy planning, on HIV/AIDS and on domestic violence. <p>This policy has been disseminated to all workforce regularly, the last one was on 8 January 2024, 10 January 2024, 12 January 2024 and 18 January 2024.</p> <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. Besides that, menstrual leave and maternity leave has been granted in accordance with existing regulations.</p>	
6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified in accordance with applicable regulations in Indonesia.</p> <p>- Minor compliance -</p>	<p>The company has identified the need of expectant mother and new mother. The company 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 '<i>Posyandu</i>' 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 respond, to get to nearest hospital. • Daycare/crèche. • Breastfeeding time <p>Consultation conducted via questionnaire "Formulir Interview dengan Ibu Baru Bersalin/Menyusui". The questionnaire: status of work? presence of children needing breastfeeding? exclusive breastfeeding? breastfeeding frequency? breastfeeding timeframe? permission from company for breastfeeding time?</p>	Complied

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

		<p>breastfeeding frequency during working hour? breastfeeding time adequate? provision of specific place for breastfeeding? pay deduction for time used during breastfeeding time? Provision of access to information related to breastfeeding consultation, baby health and vaccination?</p> <p>For example, Interview Form with New Maternity/Breastfeeding Mother PT. Eastern Sumatra Indonesia Bukit Maradja Mill on behalf of RM (Document Control) date of delivery 18 May 2023, date of return to work 5 August 2023, date of interview 30 August 2023. Interview results:</p> <ul style="list-style-type: none"> • The company provides time for mothers to breastfeed more than twice during working hours. • The company provides a place for workers who want to give breast milk to their babies. • The company has provided facilities for consultations for babies and breastfeeding mothers. • The company provides access to health education for babies and breastfeeding mothers. • The company provides access to take babies to get immunizations and/or attend <i>posyandu</i>. <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. Besides that, menstrual leave and maternity leave has been granted in accordance with existing regulations.</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. Eastern Sumatra Indonesia & PT. Kerasaan Indonesia 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. 	Complied

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

		<p>PT. Timbang Deli Indonesia has established procedures related to grievance such as:</p> <ul style="list-style-type: none"> • <i>Prosedur Keluh Kesah dengan Pihak Internal</i> (Doc. No SOP/TDI/08, dated 1 February 2019 issued by General Manager. • <i>Prosedur Keluh Kesah dengan Pihak External</i> (Doc. No SOP/TDI/09, dated 1 February 2019 issued by General Manager. • Whistleblowing Policy PT. Timbang Deli Indonesia (Doc. No: SOP/TDI/17) signed by President Director on 1 March 2019. <p>This procedure has been disseminated regularly to all workforce and the last one was on 7 November 2023.</p> <p>Until this audit, based on the document verification, there are no internal or external complaints related to reporting sexual harassment and violations of reproductive rights. This was supported by recognition from workers who have been interviewed who say that so far there have been no complaints against the company.</p>	
Criteria 6.6: No forms of forced or trafficked labour are used.			
6.6.1	<p>(C) All work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports; • Payment of recruitment fees; • Contract substitution without worker's consent • Involuntary overtime; • Lack of freedom of workers to resign • Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement • Debt bondage • Withholding of wages <p>- Critical (Major) compliance -</p>	<p>All workers who work in the PT. Eastern Sumatera Indonesia and PT. Kerasaan Indonesia area are voluntary and based on an agreement between both parties. The company also has a commitment to fostering basic working relationships as can be seen in several documentation as follows :</p> <ul style="list-style-type: none"> - There are established procedures and policies relating to employment - There is worker agreement which has been agreed by both parties - There is a Collective Labour Agreement period 2022 - 2024 <p>Example for work agreement :</p> <p>Bukit Maradja Estate</p> <ol style="list-style-type: none"> 1. Bambang Triono <ul style="list-style-type: none"> - Specific time employment agreement dated 1 July 2021 valid until 30 June 2022 as General Clerk - Specific Time Work Agreement dated 1 July 2022 is valid until 30 June 2023 as a General Worker - Third Specific Time Work Agreement dated 1 July 2023 valid until 30 June 2024 as a general worker 	Complied

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

		<p>2. Wahyu Wandira</p> <ul style="list-style-type: none"> - Specific time employment agreement dated 1 July 2022 is valid until 30 June 2023 as a general worker - Specific time employment agreement dated 1 July 2023 is valid until 30 June 2024 as a general worker <p>Kerasaan Estate</p> <ul style="list-style-type: none"> - Specific Time Work Agreement dated 1 July 2022 between the company and the employee on behalf of Nurmiati (loose fruit picker) is valid until 30 June 2023. The SPK extension dated 1 July 2023 is valid until 30 June 2022. - Specific Time Work Agreement dated 1 August 2022 between the company and the employee on behalf of Arif (Upkeep/Loose Fruit Picker) dated 2 May 2023 valid until 30 April 2024 <p>Bukit Maradja Palm Oil Mill</p> <ul style="list-style-type: none"> - Specific Time Work Agreement dated 11 July 2023 between the company and the employee on behalf of Yudi Ardiansyah Purba for dayworker work with a validity period until 10 July 2024 - Third Specific Time Work Agreement dated 1 August 2023 between the company and the employee on behalf of Pandi Syahputra for General Mechanic work with a validity period until 31 July 2024 <p>Interview result from worker representative and worker union known that the company has a good commitment to human resource management. There is no issue related forced labour, involuntary overtime, debt bondage, withholding of wage, and others.</p>	
6.6.2	<p>(C) Where temporary (Specified Time Work Agreement/PKWT) or migrant workers are employed, a specific labour policy and procedures are established and evidence of implementation is available.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the results of document reviews, interviews, and field visits, it is known that there are no migrant workers at the company, however, it is still found that there is use of PKWT workers. Regarding this matter, SOP HRD-01-03/12-12-2022/Rev.3 concerning Recruitment for PKWT/FL (Non-Staff) was approved by PD on 3 Feb 2023. The procedures include explaining:</p> <ul style="list-style-type: none"> • Analysis of the needs of budget/non-budget PKWT employees • Proposal for PKWT needs • Send memo to RMO 	Complied

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

		<ul style="list-style-type: none"> • Approval letter • Work agreement • FL and PKWT are not for primary work such as harvesting and processing • The PKWT made refers to PP 35 of 2021 • FL and PKWT must be included in the BPJS Kesehatan and Ketenagakerjaan program and receive wages according to the UMR/UMP/UMK 	
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>Panitia Pembina Keselamatan dan Kesehatan Kerja/P2K3</i>) that has been approved by Manpower Agency, and the Secretary is a legal OHS Expert. Record of OHS Committee registration such as :</p> <ol style="list-style-type: none"> <i>Keputusan Kepala Dinas Ketenagakerjaan Kabupaten Simalungun No. 500.15/1293/10.4/2023 dated 24 September 2023 concerning Penetapan Susunan Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) LHS serta Bidang Tanggap Darurat dan Koordinasi Kebakaran (BAKORTIBA) di PT. Eastern Sumatra Indonesia – Bukit Maradja POM.</i> <i>Keputusan Kepala Dinas Ketenagakerjaan Kabupaten Simalungun No. 500.15.22/83/2024 dated 21 February 2024 concerning Penetapan Susunan Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) LHS serta Bidang Tanggap Darurat dan Koordinasi Kebakaran (BAKORTIBA) di PT. Eastern Sumatra Indonesia – Bukit Maradja Estate..</i> <i>Keputusan Kepala Dinas Ketenagakerjaan Kabupaten Simalungun No. 500.15.13/11/2024 dated 26 January 2024 concerning the Penetapan Susunan Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) LHS serta Bidang Tanggap Darurat dan Koordinasi Kebakaran (BAKORTIBA) di PT. Kerasaan Indonesia</i> <i>Surat Keputusan Kepala UPT Pengawasan Ketenagakerjaan Wilayah II Dinas Tenaga kerja Provinsi Sumatera Utara No.090/27-7/DTK/WIL II/SU/2023 concerning Pengesahan Panitia Pembina Keselamatan dan Kesehatan Kerja di PT. Timbang Deli Indonesia.</i> <p>Records of OHS Expert in each unit are :</p>	Complied

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

		<ul style="list-style-type: none"> • Ditto Fitrah Anggara – Bukit Maradja POM and Estate (<i>Kartu Tanda Kewenangan Ahli K3 No.Reg. 1804121222/Q-AK3U/12/XII/2022</i>, valid until 12 December 2025 • Robinson Simanjuntak – Kerasaan Estate (<i>Kartu Tanda Kewenangan Ahli K3 Nomor Reg. 98318/PK3/AJ/16/2021/P0</i>, valid until 31 May 2024). • Rizky Dwi Nurmansyah – Timbang Deli Estate (<i>Keputusan Menteri Ketenagakerjaan RI No.5/2825/AS.01.03/III/2022</i> concerning Appointment OHS Expert, issued on 28 March 2022 valid until three years. <p>The safety committee (P2K3) regular meeting has been performed each month, discussed regarding OHS plan program achievement and corrective actions to achieve target and improve the program such as Personal Protective Equipment (PPE), hazard from animal, safety notes, accidents etc. The actions were monitored for realization and reported to management and local authority. Concerns of all parties about health, safety and welfare were discussed at the meeting such as: review of accident, PPE Checklist update, result of internal audit, incident investigation, etc. Samples of document that has been reviewed during audit such as meeting on 13 December 2023.</p> <p>Quarter Report of P2K3 to Manpower Office of Regency and Province. Samples of document that has been reviewed during audit such as:</p> <ul style="list-style-type: none"> • Letter No. 001/BMPOM-External/I/2024 dated 11 January 2024 regarding reporting of the P2K3 Report Bukit Maradja POM for the four quarter of 2023. • Letter No. 01/BME-Disnaker/I/2024 dated 25 January 2024 regarding reporting of the P2K3 Report Bukit Maradja Estate for the four quarter of 2023. • Letter No. 11/KRE/Disnaker Siml/I/2024 dated 16 January 2024 regarding reporting of the P2K3 Report Kerasaan Estate for the four quarter of 2023. • Letter No. 06/TDE/I/2024 dated 29 January 2024 regarding reporting of the P2K3 Report Timbang Deli Estate for the four quarter of 2023. • Letter No. 085/BMPOM-External/X/2023 dated 10 October 2023 regarding reporting of the P2K3 Report Bukit Maradja POM for the third quarter of 2023. • Letter No. 07/BME—Disnaker/X/2023 dated 10 October 2023 regarding 	
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RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

		<p>reporting of the P2K3 Report Bukit Maradja Estate for the third quarter of 2023.</p> <ul style="list-style-type: none"> Letter No. 167/KRE/Disnaker Siml/X/2023 dated 02 October 2023 regarding reporting of the P2K3 Report Kerasaan Estate for the third quarter of 2023. Letter No. 86/TDE/X/2023 dated 9 October 2023 regarding reporting of the P2K3 Report Timbang Deli Estate for the third quarter of 2023. <p>Based on the explanation above, it can be concluded that the company 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>The company has prepared the document of accident and emergency procedures available in:</p> <ul style="list-style-type: none"> <i>Pertolongan Pertama pada Kecelakaan</i> - First Aid (SOP Code OHS-01-04/04-02-2019/Rev.0). <i>Prosedur Pelaporan Insiden</i> – Incident Report (SOP Code OHS-01-08/06-07-2022/Rev.1) Land Fire Prevention and Control (SOP Code OHS-01-12/13-04-2022/Rev.2) Emergency Response (SOP Code OHS-03-01/28-02-2020/Rev.0) <p>All SOP and work instruction available in Bahasa Indonesia and communicated in Bahasa Indonesia to worker.</p> <p>in each operational units (Estate and Mill) have a First Aider Officer that has been trained, such as:</p> <ul style="list-style-type: none"> Workplace first aid license on behalf of Marsudi (license No.566/536-7/P3K/DTK/2020) valid until 2 March 2025. Workplace first aid license on behalf of Nasmin (License No.087/DTKDT/FU/IV/2021) valid until 27 April 2024. Workplace first aid license on behalf of Sugianto (License No. 056/DTKDT/FU/IV/2021) valid until 27 April 2024. <p>Based on field visits, it is known that there are built first aid kits available, for example at the Estate and Mill Office, Chemical Warehouse, Workshop and Hazardous Waste Storage. And during field operational activities, the foreman is</p>	Complied

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

		<p>equipped with a first aid kit. Checking the completeness of first aid equipment is carried out every month by paramedics.</p> <p>The company shows minutes of fire emergency response training was conducted on 12 February 2024 (Bukit Maradja POM and Kerasaan Estate), on 8 December 2023 (Bukit Maradja Estate), and on 7 February 2024 (Timbang Deli Estate) with participant Fire Fighting team, workers, and housing residents.</p> <p>Records of work accidents year of 2023, such as:</p> <ul style="list-style-type: none"> • Bukit Maradja POM, there was 1 work accident, lost time accidents were 2 man-days • Bukit Maradja Estate, there was 9 work accidents reported, lost time accidents were 4 man-days • Kerasaan Estate, there were zero work accident. • Timbang Deli Estate, there were zero work accident. <p>All the incidents have been followed with investigation report. Sample seen: "Formulir Pelaporan Kecelakaan Kerja No.01-BMPOM-04-AC/DK" dated 9 May 2023.</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>The company has an OHS Procedure regarding Personal Protective Equipment (SOP Code OHS-01-10/23-07-2019/Rev.1) which explains starting from the type of PPE according to the job, workers are required to look after the PPE provided, workers carry out cleaning, inspection, maintenance and storage of PPE, as well as safety officers/OHS Expert monitoring the condition of PPE periodically, PPE that has reached its useful life or is damaged must be repaired or replaced.</p> <p>The following types of PPE are needed according to the type of work referring to the procedure above, for example:</p> <ul style="list-style-type: none"> • Welding, the type of PPE required includes welding gloves and apron, welding mask, welding goggles. • Working with chemicals/spraying/pest and disease/fertilization, the types of PPE needed include gloves, eye protection, rubber boots, rubber gloves, chemical masks. • Harvesting/cutting fruit, the type of PPE required includes eye protection (for palm trees with a height of more than 6 meters), rubber boots. 	Complied

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

		<ul style="list-style-type: none"> Activities exposed to noise, the required PPE is ear protection for noise areas of more than 85 dBA. activities at the Biogas Plant, the PPE required includes respirator masks, chemical gloves, eye protection, safety shoes. <p><i>Perjanjian Kerja Bersama</i> (Collective Labor Agreement) between the company and trade union Article XV;</p> <ul style="list-style-type: none"> point 3a states that safety shoes are given once a year to factory, workshop, warehouse, sample boy and loading ramp sorting workers as needed. Point 3h states that boot shoes are given twice a year to the first foreman, upkeep foreman, harvester, composting, carpenter, harvest foreman, loose fruit picker, grassmower and spraying, manuring, waterpump, pest & disease. <p>It has been shown evidences of regular PPE provision especially for high risk workplace such as chemical storage, pesticide application, manuring, mill and harvesting such as :</p> <ul style="list-style-type: none"> Handover of PPE (safety shoes) to workshop workers Bukit Maradja Mill on 13 May 2023. Handover of PPE (safety goggles) on 30 January 2024 to the mechanic workers Kerasaan Estate. Handover of PPE (apron, safety goggles, mask chemical, hand gloves) to nursery worker Bukit Maradja Estate on 6 March 2024. Handover of PPE (boot safety shoes) to 54 workers Timbang Deli Estate on 14 November 2023. <p>If there is damaged PPE, the worker can request a replacement by reporting it to his superior and handing over the damaged PPE.</p> <p>The 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.</p> <p>Based on field observation, sanitation facilities and PPE storage for pesticide/fertilizer applicator provided in the Estate Offices. Therefore, the PPE</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		and working tools are washed and stored in the special place and prohibited to be placed in worker's houses.	
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>The company 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. The company has complied legal compliance toward the clinic facilities and paramedic, sample as follows:</p> <ul style="list-style-type: none"> • Recommendation for a Clinic Operational Permit (Bukit Maradja Estate & Mill) based on <i>Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Izin Terpadu Satu Pintu Kabupaten Simalungun No. 503.27/316/17/4/2020</i> dated 08 April 2020, valid until 08 April 2025. • Recommendation for a Clinic Operational Permit (Kerasaan Estate) based on <i>Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Izin Terpadu Satu Pintu Kabupaten Simalungun No.503.27/637/17.4/2020</i> dated 30 July 2020, valid until 29 July 2025. • Certificate of Hiperkes No. 11.551/PM-VII/10 issued in November 2010 on behalf of Devi Malinda (Bukit Maradja Estate and Mill). • Certificate of Hiperkes No. 7252/PM-VII/04 issued on 5 October 2004 on behalf of Juliani (Bukit Maradja Estate and Mill). • Certificate of Hiperkes No. 45.739/DBK3-PM/07/VII/2023 issued in 28 July 2023 on behalf of Indah Purnama (Kerasaan Estate) • Certificate of Hiperkes No. 29.826/DBK3-PM/07/VII/2020 issued in July 2020 on behalf of Fhrisco Setiawan Simangungsong (Timbang Deli Estate) • Certificate of Hiperkes No. 13.392/DH-VII/03 issued in 15 July 2003 on behalf Dr. Gunawanta. <p>For further medical care are covered in government employment and health insurance programs (<i>BPJS Ketenagakerjaan & BPJS Kesehatan</i>). 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 December 2023, January and February 2024. It can be concluded that the payments have been conducted routinely (monthly) in accordance with total worker including family member for national health insurance.</p> <p>National Employment Insurance (<i>BPJS Ketenagakerjaan</i>):</p>	Complied

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

		<ul style="list-style-type: none"> Record of payment for December 2023 with amount paid on 28 December 2023. Record of payment for January 2024 with amount paid on 30 January 2024. Record of payment for February 2024 with amount paid on 27 February 2024. <p>National Health Insurance (<i>BPJS Kesehatan</i>) has been paid for December 2023, January and February 2024 cover all employees and their families. Based on document review and interview with workers in Mill and Estate, there is no issue related medical care. If the clinic cannot handle the medical care, the patient will be brought to the partner hospital in the city using company's Ambulance.</p>	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance -	<p>The company has shown the record of injuries using lost time accident (LTA) metrics as in "<i>Rekapitulasi Kejadian Kecelakaan Kerja</i>" year 2023. Lost Time Accidents metrics were using to record the accidents and injuries during year 2023. The Lost Time accidents and injuries were determined according to Decree of the Minister of Manpower and Transmigration No. 609 year 2012. Safety performance for both mill and estates was calculated using frequency rate (FR) and severity rate (SR). The calculation for FR and SR as below:</p> <ul style="list-style-type: none"> FR= total lost time accident x 1.000.000/total man hour SR=total lost time hours x 1.000.000/total man hour <p>The calculation for frequency rate and severity rate was generated from lost time accident (LTA) data, employee working hour's data and lost time day (LTD) data and Lost Time Hour data. The timesheet calculation for each month was shown during audit. The calculation for frequency rate and severity rate was generated from lost time accident (LTA) data, employee working hour's data and lost time hours/lost time day (LTH/LTD) data. Data verified – year 2023</p> <ul style="list-style-type: none"> Bukit Maradja POM, there was 1 work accident, lost time accidents were 2 man-days Bukit Maradja Estate, there was 9 work accidents reported, lost time accidents were 4 man-days Kerasaan Estate, there were zero work accident. 	Complied

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

		<ul style="list-style-type: none"> Timbang Deli Estate, there were zero work accident. <p>All the accidents were completed with report document and investigation. The recommendation of investigation has been followed up. The record has been verified during the audit. Those cases already reported and claim to accident insurance services (<i>BPJS Ketenagakerjaan</i>).</p>	
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>Integrated pest management program for the period 2023 and 2024:</p> <ul style="list-style-type: none"> Creation/Addition of new barn owl boxes Barn owl boxes repair Monitoring barn owl boxes occupation Planting beneficial plant Identify natural enemies of leaf-eating caterpillars Identify beneficial weeds growing around the plantation Pest and disease census Ganoderma census Release of <i>Sycanus Sp</i> Release of <i>Eucationa Sp</i> <p>Pest and Disease Census & Control</p> <p>Carried out regularly for both mature and immature area. From the results of the detection and census for the 2023 period, it is known that potential pests whose infestation levels are above the control threshold are <i>Oryctes</i>, Rats, and Palm leaf-eating caterpillar. If there is an infestation level that is above the control threshold, control is carried out with pesticides as shown using <i>Coumatetralyl</i> for rat and <i>Carbosulfan</i> for <i>Oryctes</i> control. The application of <i>Coumatetralyl</i> is 1 piece per tree while for Marshall it is 5 grams/tree</p>	Complied
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 reference for Invasive species as per the Indonesian National Interpretation is Regulation of the Minister of Environment and Forestry of The Republic Indonesia No.P.94/MENLHK/SETJEN/KUM.1/12/2016 concerning Invasive Types. Based on the list there is no Invasive species used by the company.</p>	Complied

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

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 interview with worker representative and worker union representative known that there is no fire use for pest control. Field observation result to sampling block shown that pest control is using combination between chemical, biological, and physical control.</p>	Complied
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			
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 an Integrated Pest Management Procedure (OPM-07-04/17-07-2019/Rev.3) and a Procedure for Using and Storing Agrochemicals (OPM-09-03/15-07-2019/Rev.5). The SOP includes an explanation of the procedures for using pesticides as well as justification for when the application is carried out. Pesticide application is carried out when the level of pest infestation is above the control threshold after a pest and disease census has been carried out. Integrated Pest Management includes an Early Warning System, a combination of biological, physical, and mechanical control.</p> <p>An explanation of selective products to target pests and diseases is also explained, such as the use of insecticides for pests and herbicides for weeds and fungicides to control fungi.</p> <p>The company also shows examples of the use of registered pesticides, for example as follows:</p> <ul style="list-style-type: none"> Marathon 500 SL with active ingredient <i>Dimehypo</i> target control bagworm registered ID RI.01010120103769 valid until 11/06/2025 Metsulindo 20 WP with active ingredients <i>Methyl Metsulfuron</i> target control ferns and broadleaf <p>Verification results on the site simpl1.pertanian.go.id show that all pesticides used have been registered and have valid registration permits.</p> <p>The company has a Recapitulation of Pesticide Use for 2023 which has information regarding the name of the pesticide, active ingredient, LD 50, WHO class and the number of uses and area of application, which is shown using pesticides as follows:</p> <p>Kerasaan Estate</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

		Trademark	Active Ingredient	WHO Class	Total Usage (litre or Kg)	
					2022	2023
		Dipel SC	Bacillus Thuringensis	U	-	125
		Basta 150 SL	Ammonium Glufosinate	II	140	40
		Becano 500SC	Indaziflam	III	56	-
		Kenlon 480 EC	Triclopyr	III	18	-
		Starane 290 EC	Fluroksipyr	U	22	19
		Convey 336 SC	Topramezone	III	2	21
		Weed solution	Ammonium Glufosinate	U	83	0
		Marathon 500SL	Dimehipo	II	-	113
		Starthene 75 WG	Achepate	II	1,000	444
		Prevathon 50 SC	Intidacloprid	II	-	-
		Phosthene 97 WG	Achepate	II	3,730	6,142
		Vayego 200SC	Tekraniliprol	III	-	125
		Marshall 5 g	Carbosulfan	III	1,537	3,709
		Metsulindo WP	Methyl metsulfuron	II	136.66	221.60
		Smart 486 AS	Glyphosate	III	-	7,808
		Costar HP	Bacillus Thuringensis	U	279	57
		Tikumin 0.0375 BB	Coumatetralyl	II	236	-
		Supremo 480 SL	Glyphosate	III	3,772	159
		Racumin 0,0375BB	Coumatetralyl	II	783	484
*Information regarding Ld 50 described in MSDS and label product						
Timbang Deli Estate						
For example :						
<ul style="list-style-type: none"> Starthene 75 WG with active ingredients <i>Achepate</i> 75%. Total usage in a year is 520.70 kg. Smart 486 AS with active ingredients <i>Glyphosate</i> 486 gr/Litre. Total usage in a year is 1,135 liter 						

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

		Results of interviews with worker representatives and management representatives revealed that pesticide use is always recorded to ensure monitoring of annual pesticide use. There is an increase in pesticide use compared to 2022 because in 2023 there will be an additional Immature area which requires more intense treatment to protect against pest and disease infestation	
7.2.2	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a plan to reduce pesticides by implementing integrated pest management, including the following:</p> <ul style="list-style-type: none"> • Creation/Addition of new barn owl boxes • Barn owl boxes repair • Monitoring barn owl boxes occupation • Planting beneficial plant • Identify natural enemies of leaf-eating caterpillars • Identify beneficial weeds growing around the plantation • Pest and disease census • Ganoderma census • Release of <i>Sycanus Sp</i> • Release of <i>Eucationa Sp</i> <p>This plan has been implemented routinely and continuously, for example the detection and census of plant pest organisms every month. Insecticide application is based on census and installation of owl cages and planting of beneficial plants.</p> <p>As a result of the field visit, it was discovered that the Barn Owl Box installed had been occupied, apart from that there were beneficial plants planted on the main road and collection road with the types <i>Turnera subulata</i> and <i>Antigonon leptosus</i></p>	Complied
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>	Based on document review and interviews with plant and disease officers, it is known that there is no prophylactic use of pesticides in either the Immature or Mature areas. Pesticide use is based on census results that are above the control threshold. Especially for weeds, pesticide application is based on rotation and identification of the diversity of weed types while still paying attention to the application dose and specific targets.	Complied

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

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 use of class 1A or 1B and <i>paraquat</i> pesticides in the company. In terms of active ingredients, there is indeed the use of <i>coumatetralyl</i> with the trademark "Tikumin/Racumin" for controlling rats. However, as the information on the packaging states, the pesticide formulation is 0.0375 grams with a blue label so it is included in group II.	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. 7.2.5b Why there is no other alternative which can be used. 7.2.5c Which process was applied to verify why there is no other less hazardous alternative. 7.2.5d Process to limit the negative impacts of the application. 7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		Complied
7.2.6	(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct. - Critical (Major) compliance -	The company has Procedure for Using and Storing Agrochemicals (OPM-09-03/15-07-2019/Rev.5). To ensure pesticide application is only carried out by competent officer, the company has formed a special spraying team to handle all divisions with a team system. Based on interviews with workers, it can also be concluded that workers understand the technicalities of chemical applications as well as the hazards and risks associated with chemicals. In addition, workers were found to have fully used the free PPE provided by the company, in accordance with the identification and understanding of mechanisms to replace PPE if there is damage. Field visits to rinse houses and warehouses found that there were already product labels and MSDS in Indonesian for each chemical and chemical placement had been arranged based on trade name and type of chemical. In	Complied

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

		addition, the rinse house also has PPE and sanitation facilities for chemical applicators such as bathrooms, washing areas and clothesline.	
7.2.7	(C) Storage of all pesticides in accordance with recognized best practices. - Critical (Major) compliance -	<p>The company has an SOP for Using and Storing Agrochemicals (OPM-09-03/15-07-2019/Rev.5 dated 15 July 2019 which in the agrochemical storage section states:</p> <ul style="list-style-type: none"> • The warehouse door must be tightly closed and locked when there is no activity • Put a mark on the storage room, including: Toxic and Hazardous Materials, Irritants, Explosive Materials • The agrochemical label and MSDS for each type of active ingredient must be: available, complete, easy to access, easy to read • Agrochemicals are arranged by type <p>The results of a field visit to the pesticide storage warehouse revealed that the procedures had been implemented well. Pesticides have been grouped according to class, equipped with MSDS, symbol of hazardous material, and emergency response facilities.</p>	Complied
7.2.8	All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging. - Minor compliance -	<p>All pesticide containers are classified as Hazardous Waste, regulated according to the Standard Operating Procedure (SOP) for Hazardous and Toxic Waste Materials (No. ENC 01-10/04-03-2019/Rev 1 dated 18 March 2019). The hazardous wastes are stored in permitted temporary hazardous waste storage facilities in PT. Eastern Sumatra Indonesia located at Bukit Maradja POM (for Bukit Maradja Estate and POM); in PT. Kerasaan Indonesia located at Kerasaan Estate; and in PT. Timbang Deli Indonesia located at Timbang Deli Estate. They are subsequently transported by licensed transporter trucks and companies to the final disposal site.</p> <p>Upon field observation of the temporary hazardous storages at Bukit Maradja POM, Kerasaan Estate and Timbang Deli Estate, it is confirmed that the waste/chemical containers have been segregated in accordance with their characteristics, as specified in the relevant regulations and/or instructions on the packaging. The input and output of waste (disposed of by authorized companies) have been meticulously documented in the waste logbook.</p> <p>It was observed sample of disposal manifest of pesticide container in Bukit Maradja No. KLHK-1715931781 dated 29 January 2024, amount of 0.787 tons of pesticide containers, received by PT. Amindy Barokah Sumut.</p>	Complied

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

		<p>It was observed sample of disposal manifest of pesticide container in Kerasaan Estate No. KLHK-1708743137 dated 23 November 2023, amount of 0.05 tons of pesticide containers, received by PT. Amindy Barokah Sumut.</p> <p>It was observed sample of disposal manifest of pesticide container in Timbang Deli Estate No. KLHK-1714244217 dated 25 January 2024, amount of 0.035 tons of pesticide containers, received by PT. Amindy Barokah Sumut.</p> <p>The waste management reports have been documented quarterly and reported to Environment and Forestry, Government of Simalungun Regency, and Government of Sumatera Utara Province. The recent report has been submitted electronically on 24 January 2024.</p> <ol style="list-style-type: none"> 1. Report on the Hazardous Waste Management of PT. Eastern Sumatra Indonesia, 4th Quarter of 2024 has been submitted to the Ministry of Environment and Forestry (ID TTE SIMPEL: 1706060710-616), for period 01/10/2023 – 31/12/2023. 2. Report on the Hazardous Waste Management of PT. Eastern Sumatra Indonesia, 4th Quarter of 2024 has been submitted to the Government of Sumatera Utara Province (ID TTE SIMPEL: 17006060769-616), for period 01/10/2023 – 31/12/2023. 3. Report on the Hazardous Waste Management of PT. Eastern Sumatra Indonesia, 4th Quarter of 2024 has been submitted to the Government of Simalungun Regency (ID TTE SIMPEL: 1706060798-616), for period 01/10/2023 – 31/12/2023. 4. Report on the Hazardous Waste Management of PT. Kerasaan Indonesia, period 4th Quarter of 2024 has been submitted to the Environment Agency of Simalungun Regency, based on letter No.10/KRE-DLH Kab.SIML/I/2024 dated 16 January 2024. 5. Report on the Hazardous Waste Management of PT. Timbang Deli Indonesia, 4th Quarter of 2024 has been submitted to the Environment Agency of Deli Serdang Regency, based on letter No.17/TDE/I/2024 dated 29 January 2024. 6. Report on the Hazardous Waste Management of PT. Timbang Deli Indonesia, 4th Quarter of 2024 has been submitted to the Environment Agency of Sumatera Utara Province, based on letter No.18/TDE/I/2024 dated 29 January 2024. 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>7. Report on the Hazardous Waste Management of PT. Timbang Deli Indonesia, 4th Quarter of 2024 has been submitted to the Ministry of Environment and Forestry, based on ID TTE 1704871859-4099, dated 10 January 2024.</p> <p>All chemicals' containers originating from the Mill and Estates are gathered and stored in temporary waste storage for a period ranging from 180 to 365 days before disposal.</p> <p>Upon review of records, it was found that all hazardous waste has been properly identified and monitored, including used oil, used oil filters, used batteries, empty chemical containers from Estate and Mill activities, as well as contaminated materials. Monitoring activities were documented in the "Neraca Limbah B3" report.</p> <p>The temporary storage for hazardous waste is situated at Bukit Maradja POM. Handover notes regarding the storage of hazardous and toxic waste from Bukit Maradja Estate to Bukit Maradja POM are available, e.g.:</p> <ul style="list-style-type: none"> - Memorandum of Handover of hazardous waste from Bukit Maradja Estate to the temporary hazardous waste storage (TPS) at Palm Oil Mill No.04/BME-BMM/IV/2024, dated 4 March 2024, regarding 2.5 kg of used plastic waste from fertilizer sacks . - Memorandum of Handover of hazardous waste from Bukit Maradja Estate to the temporary hazardous waste storage (TPS) at Palm Oil Mill No.02/BME-BMM/IV/2024, dated 15 February 2024, regarding 30.00 kg of contaminated containers; 1.00 kg of ex-printer and photocopy cartridge; 1.00 kg polyclinic medical waste. 	
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>At this assessment it was discovered that drone were being used to apply pesticides with pest targeting nettle caterpillar and bagworms. The flying height of the drone when applying pesticides follows the height of the plant with a maximum distance of 100 cm from the highest plant canopy.</p> <p>Refer to Regulation of the Minister of Transportation of the Republic of Indonesia No.PM37 of 2020 concerning the Operation of Unmanned Aircraft in the Airspace Served in Indonesia stated that the height limit of 400 feet (120 meters) requires the approval of the Director General. Aerial spraying of pesticide by drone is less than 400 feet (120 meters) thus no such approval is required</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

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>The company has conducted the special annual medical surveillance for pesticides operators. This medical check up cooperates with Laboratorium Klinik Kesehatan Spesialis Anugerah Ibu – Medan. Records of MCU in 2023 as follow:</p> <ul style="list-style-type: none"> Bukit Maradja Estate: special health examination for high-risk employees on 7 August 2023 which was attended by 18 pesticide operators. The results of the health examination stated that 3 workers being unfit. Follow-up on 1 person by carrying out a follow-up examination to a Lung Specialist for comprehensive treatment and 2 other people having a consultation with the Company doctor. Kerasaan Estate: special health examination for high-risk employees on 7 August 2023 which was attended by 15 pesticide operators. The results of the health examination stated that all employees examined were in good condition. <p>The company has conducted the special annual medical surveillance for pesticides operators. This medical check up cooperates with Klinik Utama Rawat Jalan Jemadi. Records of MCU in 2023 as follow: Timbang Deli Estate: special health examination for high-risk employees on 11 October 2023 which was attended by 9 pesticide operators. The results of the health examination stated that all employees examined were in good condition.</p>	Complied
7.2.11	<p>(C) No pesticide-related work is carried out by pregnant or breastfeeding women, or people with medical limitations and they are offered other equivalent work alternatives.</p> <p>- Critical (Major) compliance -</p>	<p>Based on document “<i>Daftar Pemeriksaan Haid</i>”, “<i>Catatan Kehamilan</i>” and “<i>Catatan Menyusui</i>”, period of January and February 2024, obtain information there are no spraying and or manuring workers that working in pregnant or breastfeeding condition.</p> <p>Based on interview with workers on handling of pesticides, there was no works with pesticides is undertaken by person under the of 18, pregnant or breastfeeding women or other people that have medical restrictions.</p> <p>This information later on verified during interview with workers and paramedic, where all of them are female workers. They 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, menstrual leave and maternity leave has been granted in accordance with existing regulations.</p>	Complied

Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.</p> <p>- Minor compliance -</p>	<p>A comprehensive waste management plan which includes reduction, recycling and reusing has been established by the unit of certification as evidence in "Rencana Pengelolaan Limbah" dated 15 January 2024. The waste management plan has cover various treatment methods for waste are outlined, including:</p> <ul style="list-style-type: none">• Solid and sharp waste from clinic: Every day it is collected in special containers for each solid and sharp waste; Waste containers are equipped with the Bio Hazard (Infectious) symbol; Storage containers are impermeable to fleas and vermin; The storage period for waste in the clinic is no later than 14 days or if the container bag is 2/3 full; Waste is handed over to the hazardous waste collection/transporter/management company; refer to clinical waste management procedures (Clinic Waste Management Med-01-02).• Liquid domestic waste (Black water and Grey water): Construction of septic tanks in every staff/employee house and office; Domestic Waste management has been carried out using Wastewater Treatment facilities.• Solid domestic waste: Every house is provided with a rubbish bin; at least twice a week, inorganic waste from housing is collected and transported to the Landfill which is located in estate location far from housing; Organic waste is thrown into the interrow between oil palm plants.• Hazardous waste: Stored in a temporary hazardous waste storage that has license from the relevant government agency; temporary hazardous waste storage is equipped with second containment, oil trap, spill kit to prevent spills; Completed with hazardous waste symbols and labels; Recorded online in "SIRAJA LIMBAH" application; Handed over to hazardous waste transport and collection companies that have license from the Ministry of Environment and Forestry.• Ex agrochemical container: Re-used as a spraying solution container, after triple-rinse the inside with clean water, removing the original label and giving it a toxic symbol.• Solid waste and effluent from palm oil mill; e.g. EFB, POME, bunch ash, and solid. EFB collected in one place, composted with POME, then delivered to Estate for organic fertilizer; Palm oil mill liquid waste (POME) is processed for composting, then delivered to Estate for Land Application.	Complied

		<p>All pesticide and agrochemical containers produced by the Estate and Mill are disposed of and stored at a registered hazardous and toxic substances waste temporary storage (TPS LB3) located at Bukit Maradja POM.</p> <p>The permit for the temporary storage of hazardous and toxic waste (TPS LB3) at Bukit Maradja POM is referenced as No.503/01/17.4/2021, dated 21 January 2021, valid for 5 years. The waste originates from both Bukit Maradja POM and Bukit Maradja Estate.</p> <p>The permit for temporary storage of hazardous and toxic waste (TPS LB3) at Kerasaan Estate is referenced as No.503/29/17.4/2020, dated 30 July 2020, valid for 5 years. The waste originates from Kerasaan Estate.</p> <p>The permit for temporary storage of hazardous and toxic waste (TPS LB3) at Timbang Deli Estate is referenced as No.159 Tahun 2019, dated 1 April 2019, valid for 5 years, issued by Serdang Bedagai Regent. The waste originates from Timbang Deli Estate.</p> <p>Unit of certification has agreement with hazardous and toxic waste management company, PT. Amindy Barokah Sumut, verified documents:</p> <ul style="list-style-type: none"> • Cooperation Agreement Letter No. 065/ESI-ABS/SPK-LB3/III/2023, dated 8 March 2023, between PT. Eastern Sumatra Indonesia and PT. Amindy Barokah Sumut regarding management of hazardous and toxic waste, with an agreement validity period of 1 year (until 7 March 2023). • Cooperation Agreement Letter No.066/KI-ABS/SPK-LB3/III/2023, dated 8 March 2023, between PT. Kerasaan Indonesia and PT. Amindy Barokah Sumut regarding management of hazardous and toxic waste, with an agreement validity period of 1 year (until 7 March 2023). • Cooperation Agreement Letter No. 027/TDI-ABS/SPK-LB3/II/2023, dated 2 February 2024, between PT. Timbang Deli Indonesia and PT. Amindy Barokah Sumut regarding management of hazardous and toxic waste, with an agreement validity period of 1 year (until 1 February 2025). <p>Record of hazardous and toxic waste's disposal in Bukit Maradja Estate as per "Berita Acara Serah Terima Barang Limbah Bahan Berbahaya dan Beracun (B3)" dated 29 January 2024, handed over to PT. Amindy Barokah Sumut, truck BK 9776 MP, consisted of: 787 kg of used pesticide containers; 658 kg of used oils; 20 kg used filters; 15 kg of electronic waste; 2 kg of used rags; 4.4 kg of medical waste; and 50 kg of laboratory waste.</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>It was evident electronic manifest as follow:</p> <ul style="list-style-type: none"> • Manifest No. KLHK-1715931781; for used hazardous containers (B104d); quantity 0.787 tons; dated 29 January 2024. • Manifest No. KLHK-1715929080; for used oils (B105d); quantity 0.5922 tons; dated 29 January 2024. • Manifest No. KLHK-1715931781; for Infectious clinical waste (A337-1); quantity 0.0044 tons; dated 29 January 2024. • Manifest No. KLHK-1715931781; for used rags (B110d); quantity 0.002 tons; dated 29 January 2024. • Manifest No. KLHK-1715931781; for used Filter (B109d); quantity 0.02 tons; dated 29 January 2024. • Manifest No. KLHK-1715931781; for electronic waste (B107d); quantity 0.015 tons; dated 29 January 2024. • Manifest No. KLHK-1715931781; for Laboratory waste (A106d); quantity 0.05 ton; dated 29 January 2024. <p>Record of hazardous and toxic waste's disposal in Kerasaan Estate as per "Berita Acara Serah Terima Barang Limbah Bahan Berbahaya dan Beracun (B3) – No. 04/KRE-SND/XI/2023" dated 21 November 2023, handed over to PT. Amindy Barakah Sumut, truck BK 9776 MP, consisted of:</p> <table border="1"> <thead> <tr> <th>Type of hazardous waste</th><th>Code</th><th>Volume (tons)</th><th>Electronic manifest</th></tr> </thead> <tbody> <tr> <td>Used filter</td><td>B109d</td><td>0.002</td><td>KLHK-1708741901</td></tr> <tr> <td>Ex-Pesticides container</td><td>B104d</td><td>0.05</td><td>KLHK-1708743137</td></tr> <tr> <td>Clinic waste</td><td>A337-1</td><td>0.002</td><td>KLHK-1708742398</td></tr> </tbody> </table> <p>Record of hazardous and toxic waste's disposal in Timbang Deli Estate is evident as per "Berita Acara Serah Terima Barang Limbah Bahan Berbahaya dan Beracun (B3) – No: 01/TDE-AB/Limbah B3/I-2024" dated 25 January 2024, delivered to PT. Amindy Barakah Sumut, truck BK 8331 MO, consisted of:</p> <table border="1"> <thead> <tr> <th>Type of hazardous waste</th><th>Code</th><th>Volume (tons)</th><th>Electronic manifest</th></tr> </thead> <tbody> <tr> <td>Ex-Pesticides container</td><td>B104d</td><td>0.035</td><td>KLHK-1714244217</td></tr> <tr> <td>Hazardous Laboratory waste</td><td>A106d</td><td>0.67</td><td>KLHK-1714243448</td></tr> <tr> <td>Hazardous Laboratory waste</td><td>A106d</td><td>0.037</td><td>KLHK-1714242517</td></tr> <tr> <td>Used oils</td><td>B105d</td><td>0.0162</td><td>KLHK-1714250372</td></tr> </tbody> </table>	Type of hazardous waste	Code	Volume (tons)	Electronic manifest	Used filter	B109d	0.002	KLHK-1708741901	Ex-Pesticides container	B104d	0.05	KLHK-1708743137	Clinic waste	A337-1	0.002	KLHK-1708742398	Type of hazardous waste	Code	Volume (tons)	Electronic manifest	Ex-Pesticides container	B104d	0.035	KLHK-1714244217	Hazardous Laboratory waste	A106d	0.67	KLHK-1714243448	Hazardous Laboratory waste	A106d	0.037	KLHK-1714242517	Used oils	B105d	0.0162	KLHK-1714250372	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		Used rags	B110d	0.034	KLHK-1714249907
		Infectious clinic waste	A337-1	0.007	KLHK-1714241359
		<p>Unit of certification has shown evidence of waste monitoring and management reporting documents to the relevant authorities. Reports are sent quarterly to the Directorate of Hazardous and Non-Hazardous Waste Management of the Ministry of Environment and Forestry, the Sumatra Utara Province Environmental Service and the Simalungun Regency Environmental Service. Reports are sent via the SIRAJA LIMBAH application.</p> <p>Bukit Maradja Estate: Receive of Electronic handover notes for waste management report period quarter IV of 2023 (October – December 2023, dated 24 January 2024:</p> <ul style="list-style-type: none"> • TTE ID 1706060710-616; received by Directorate of hazardous and non-hazardous waste, Ministry of Environment and Forestry. • TTE ID 17006060769-616; received by Environment Agency of Sumatera Utara Province. • TTE ID 1706060798-616; received by Environment Agency of Simalungun Regency. <p>Kerasaan Estate: Receive of Electronic handover notes for waste management report period quarter IV of 2022 (October – December 2023, dated 16 January 2024:</p> <ul style="list-style-type: none"> • TTE ID 1709613815-3493; received by Directorate of hazardous and non-hazardous waste, Ministry of Environment and Forestry. • TTE ID 1709614159-3493; received by Environment Agency of Sumatera Utara Province. • TTE ID 1709614345-840; received by Environment Agency of Simalungun Regency. • Letter No.10/KRE-DLH Kab.SIML/I/2024; received by Environment Agency of Simalungun Regency on 16 January 2024. <p>Timbang Deli Estate: Receive of Electronic handover notes for waste management report period 4th quarter of 2023 (October – December 2023):</p>			

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

		<ul style="list-style-type: none"> • TTE ID 1704871859-4099; submitted to Directorate of hazardous and non-hazardous waste, Ministry of Environment and Forestry on 10 January 2024. • TTE ID 1704871876-4099; submitted to Environment Agency of Sumatera Utara Province on 10 January 2024. • TTE ID 1704871904-4099; submitted to Environment Agency of Deli Serdang Regency on 10 January 2024. <p>During the ASA 2_4 visit to the temporary hazardous and toxic waste storage at Bukit Maradja POM, Kerasaan Estate and Timbang Deli Estate, it was observed that the conditions complied with the permits and requirements outlined in the Decree of the Head of Bapedal No.Kep-01/Bapedal/09/1995.</p> <p>Each housing compound unit has been equipped with permitted wastewater treatment installations to ensure the proper disposal of wastewater. This measure is crucial for maintaining a healthy living environment and preventing any potential contamination of the surrounding area.</p> <p>Furthermore, Bukit Maradja POM has allocated a dedicated area for the disposal of biodegradable waste. This designated site features a well-established dumping system to guarantee the safe and efficient disposal of waste. This dedication to responsible waste management is essential for environmental preservation and mitigating the adverse effects of human activities. It also serves to advance sustainable development and promote responsible resource utilization.</p>	
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>Understanding of the procedures for the appropriate disposal of waste materials are understood by the workers and managers. They adhere to the established guidelines for waste disposal in landfills and burying organic waste in the backyards of the workers' compounds. The correct disposal of waste materials is essential for upholding a healthy and safe environment for everyone residing and working in the Estate. The workers and managers approach their responsibilities with a sense of seriousness, ensuring that waste is disposed of in a manner that minimizes its negative impact on the environment.</p> <p>The domestic waste produced by workers in the Estates and Mill are disposed of to a landfill system located in specific blocks. During ASA 2_4, field visit conducted to the landfill situated at Block E23 Division 1 Bukit Maradja Estate, Block J05 Division 2 Kerasaan Estate and landfill at Timbang Deli Estate as well.</p>	Complied

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

		<p>The waste material disposed of in these landfills is mainly inorganic, such as plastic waste. On the other hand, organic waste is buried in the backyard of the worker's compounds.</p> <p>Field visit also conducted to housing compounds of Bukit Marajda POM, Division 1 Bukit Maradja Estate, Division 1 of Kerasaan Estate, and Timbang Deli Estate. The unit of certification adheres to the regulations set for Domestic Wastewater Management Installation. Verified that the domestic wastewater management is installed according to its permit.</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 field visit during this ASA 2_4, there is no use of open fire for waste disposal. Inorganic waste, particularly plastic waste, is disposed of in a landfill. Landfill visited are situated in Block E23 Bukit Maradja Estate, Block J05 Kerasaan Estate, and Block D08 Timbang Deli Estate. Organic waste from the workers' compounds is buried at the backyard of their compound.</p> <p>Workers interviewed are aware that open fire for waste disposal are prohibited.</p>	Complied
Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	<p>Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented.</p> <p>- Minor compliance -</p>	<p>The company has procedure to managed soil fertility which can be seen in :</p> <ol style="list-style-type: none"> 1. OPM-06-01 dated 02 October 2017 (Anorganic Fertilizer) 2. OPM-06-02 dated 02 October 2017 (Organic Fertiulizer) 3. OPM-06-03 dated 02 October 2017 (Leaf Sampling Unit and Palm Marking) 4. OPM-06-04 dated 02 October 2017 (Leaf Sampling Unit and Rachis Sampling Unit) <p>Based on the results of interviews with employee representatives, it is known that fertilization is carried out routinely with reference to the recommendations given</p>	Complied
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>Record of Leaf sampling unit and soil sampling unit</p> <p>Soil Analysis</p> <p>In accordance with the Soil Analysis Test Results Report No.4300 71620 dated March 30 2020 by verdant bioscience PT. Timbang Deli Indonesia with test parameters in the form of pH, SOM, N-total, AI+H, K, Mg, Ca, and texture</p> <p>Leaf Analysis</p>	Complied

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

		In accordance with Test Results Sheet No. 02803A 1623 from Verdant Bioscience PT. Timbang Deli Indonesia dated March 3 2023 with test parameters in the form of elements N, P, K, Mg, Ca (% g/kg) and elements B, Cu, Zn (ppm mg/kg)																											
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 -	<p>The company applies POME and compost as natural nutrients for plants. Record of nutrient recycling for example :</p> <p>Palm Oil Mill Effluent</p> <table><tr><th>Month</th><th>M³</th></tr><tr><td>January</td><td>500</td></tr><tr><td>February</td><td>300</td></tr><tr><td>March</td><td>360</td></tr><tr><td>April</td><td>200</td></tr><tr><td>May</td><td>260</td></tr><tr><td>June</td><td>470</td></tr><tr><td>July</td><td>1,115</td></tr><tr><td>August</td><td>970.50</td></tr><tr><td>September</td><td>2,308</td></tr><tr><td>October</td><td>2,053</td></tr><tr><td>November</td><td>4,712</td></tr><tr><td>December</td><td>2,163</td></tr></table> <p>Compost Application</p> <p>The company has applied compost to optimize the use of organic materials. For the period January – December 2023, the company has applied a total of 20,776.05 Kg with an application area of 1,357.56 Ha for the mature area and 778.11 Kg with an application area of 87.00 ha for the immature area.</p> <p>Result of field verification to the block application of POME and Compost known that nutrient recycling has been implemented well.</p>	Month	M ³	January	500	February	300	March	360	April	200	May	260	June	470	July	1,115	August	970.50	September	2,308	October	2,053	November	4,712	December	2,163	Complied
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7.4.4	Records of fertilizer inputs are maintained. - Minor compliance -	Company has record fertilizer used which applied based on recommendation for example can be seen in Manuring recapitulation for year 2023 and informed the use of fertilizer and that period. Manuring realization for example in Timbang Deli Estate block 20C03A with Rock Phosphate dosage 1.5Kg/tree and total application 1,400 Kg.	Complied																										
Criteria 7.5: Practices minimise and control erosion and degradation of soils.																													

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

7.5.1	(C) Maps that identify marginal and fragile soils, including steep sloped land are available. - Critical (Major) compliance -	There is no there is no change in conditions when compared with the results of the previous assessment. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	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 soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Complied
7.5.3	New palm oil planting is not conducted on steep terrain in accordance with applicable regulations. - Minor compliance -	The company didn't conduct new palm oil planting. There is only replanting activity.	Complied
Criteria 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	(C) Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations. - Critical (Major) compliance -	The company has conduct soil survey in 2009 by JH Agriculture. Based on the survey known that no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Not Applicable
7.6.2	Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan. - Minor compliance -	The company has conduct soil survey in 2009 by JH Agriculture. Based on the survey known that no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Not Applicable
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	The company has conduct soil survey in 2009 by JH Agriculture. Based on the survey known that no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Not Applicable
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 -	PT. Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT. Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT. Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since	Not Applicable

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

		Dutch Era 1921. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	
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 -	PT. Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT. Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT. Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Not Applicable
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 -	PT. Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT. Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT. Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Not Applicable
7.7.4	(C) Availability of implementation evidence of the water and land cover management program. - Critical (Major) compliance -	PT. Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT. Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT. Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921. As unit of certification, the company have no plan for new development. Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.	Not Applicable
7.7.5	(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	PT. Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT. Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT. Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since	Not Applicable

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

	<p>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>Dutch Era 1921. As unit of certification, the company have no plan for new development.</p> <p>Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.</p>	
<p>PROCEDURAL NOTE: For 7.7.5: Detailed information on the RSPO Drainability Assessment Guide along with related concepts and detailed actions is contained in the Guidelines currently being adjusted / tested by the RSPO Working Group on Peatlands (Peatland Working Group / PLWG). The final version must obtain PLWG approval in January 2019 and will include additional Guide on the steps to be followed after deciding not to replant and the consequences for other stakeholders, farmers, local communities, and the unit of certification concerned. It is recommended that the trial methodology period is proposed to be extended for 12 months for all relevant management units (ie management units that have plantations on peat) to utilize the methodology and provide input to PLWG so that existing procedures can be further refined as needed before January 2020. The unit of certification has the option to delay replanting until the issuance of the revised Guidelines for the guidelines. Additional guidance for alternative commodity crops and rehabilitation of natural vegetation will be regulated by the PLWG.</p>			
7.7.6	<p>(C) All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019).</p> <p>- Critical (Major) compliance -</p>	<p>PT. Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT. Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT. Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921. As unit of certification, the company have no plan for new development.</p> <p>Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.</p>	Not Applicable
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</p>	<p>PT. Eastern Sumatra Indonesia (Bukit Maradja Estate and Bukit Maradja POM) - 1961; PT. Kerasaan Indonesia (Kerasaan Estate) - 1962 and PT. Timbang Deli Indonesia (Timbang Deli Estate) is an existing oil palm plantation company since Dutch Era 1921. As unit of certification, the company have no plan for new development.</p> <p>Based on soil survey that carried out in 2009 by JH Agriculture, no marginal and fragile soil, include peat and steep area that was identified within Bukit Maradja Estate, Kerasaan Estate and Timbang Deli Estate.</p>	Not Applicable

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

	of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines. - Critical (Major) compliance -		
Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.			
7.8.1	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <p>- Minor compliance -</p> <p>7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p>	<p>The unit of certification has prepared water management plan under "Program Pengelolaan Air" issued on 10 January 2024. The program consists of:</p> <p>Estates:</p> <ol style="list-style-type: none"> 1. Water Sources. Water source for worker housing is from groundwater which is pumped using submersible pump. 2. Monitoring of water quality to ensure no pollution. Water quality measurement conducted in 6-month intervals. Wells are equipped with flowmeter to monitor water usage. 3. Facilities Maintenance. Water tank cleaning (in 6-month intervals), maintaining of submersible pump and all installation. 4. Water usage and distribution. Schedule distribution to worker housing (morning and afternoon), water usage for Nursery. 5. Water drainage. Maintaining water drainage periodically, consist of cleanliness and upkeep. <p>Palm Oil Mill:</p> <ol style="list-style-type: none"> a. Water management at Mill define Water sources, Calculation of water needs (domestic and processes). Domestic water categorized as water use for daily use by employees and staff at housing compound. b. Water saving efforts. This activity consists of water usage campaign to employees, monitoring and maintenance water piping. c. Maintenance at water intake point, includes maintenance of pump house, pipes, and ensuring water intake is free from wastes. d. Operational schedule for mill processing. e. Daily works procedure. f. Efforts to maintain water quality by taking measurement of water quality with laboratory, to ensure no water pollution. g. Water quality inspection schedule. h. Problems and corrective actions. 	Complied

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

		<p>Sample of water analysis result 1st Semester 2023:</p> <table><tr><th>Location</th><th>pH</th><th>TDS (mg/L)</th><th>TSS (mg/L)</th><th>BOD₅ (mg/L)</th><th>COD (mg/L)</th><th>DO (mg/L)</th></tr><tr><td>Standard</td><td>6-9</td><td>1.000</td><td>50</td><td>6</td><td>40</td><td>Min 3</td></tr><tr><td>Downstream of Serapuh River</td><td>7.40</td><td>242</td><td>38</td><td>3.65</td><td>26.11</td><td>3,52</td></tr><tr><td>Upstream of Serapuh River</td><td>7.10</td><td>214</td><td>26</td><td>3.20</td><td>25.06</td><td>6,56</td></tr><tr><td>Downstream of Bahbolon River</td><td>7.40</td><td>296</td><td>38</td><td>3.72</td><td>27.50</td><td>4,56</td></tr><tr><td>Upstream of Bahbolon River</td><td>7.60</td><td>214</td><td>22</td><td>3.15</td><td>28.29</td><td>5,11</td></tr></table> <p>Sample of water analysis result 2nd Semester 2023:</p> <table><tr><th>Lokasi</th><th>pH</th><th>TDS (mg/L)</th><th>TSS (mg/L)</th><th>BOD₅ (mg/L)</th><th>COD (mg/L)</th><th>DO (mg/L)</th></tr><tr><td>Standard</td><td>6-9</td><td>1.000</td><td>50</td><td>6</td><td>40</td><td>Min 3</td></tr><tr><td>Downstream of Serapuh River</td><td>7,10</td><td>296</td><td>22</td><td>1,35</td><td>7,47</td><td>4,42</td></tr><tr><td>Upstream of Serapuh River</td><td>7,20</td><td>230</td><td>14</td><td>1,75</td><td>8,32</td><td>4,60</td></tr><tr><td>Downstream of Bahbolon River</td><td>7,30</td><td>310</td><td>28</td><td>1,68</td><td>8,15</td><td>4,03</td></tr><tr><td>Upstream of Bahbolon River</td><td>7,20</td><td>238</td><td>16</td><td>1,35</td><td>7,17</td><td>4,89</td></tr></table> <p>Quality standards refer to Indonesian Government Regulation No. 22 of 2021 Appendix VI.</p>	Location	pH	TDS (mg/L)	TSS (mg/L)	BOD ₅ (mg/L)	COD (mg/L)	DO (mg/L)	Standard	6-9	1.000	50	6	40	Min 3	Downstream of Serapuh River	7.40	242	38	3.65	26.11	3,52	Upstream of Serapuh River	7.10	214	26	3.20	25.06	6,56	Downstream of Bahbolon River	7.40	296	38	3.72	27.50	4,56	Upstream of Bahbolon River	7.60	214	22	3.15	28.29	5,11	Lokasi	pH	TDS (mg/L)	TSS (mg/L)	BOD ₅ (mg/L)	COD (mg/L)	DO (mg/L)	Standard	6-9	1.000	50	6	40	Min 3	Downstream of Serapuh River	7,10	296	22	1,35	7,47	4,42	Upstream of Serapuh River	7,20	230	14	1,75	8,32	4,60	Downstream of Bahbolon River	7,30	310	28	1,68	8,15	4,03	Upstream of Bahbolon River	7,20	238	16	1,35	7,17	4,89	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>The company supplies clean water from drilled wells to employees' compound twice a day, which is in the morning and evening. The company does not impose restrictions on the use of clean water by workers, especially for bathing, washing, and toileting. However, it manages the water flow in phases to ensure that all housing blocks receive access to clean water.</p> <p>From the water management plant and implementation, verified that the Company committed to not limit access to clean water or does not pollute the water used by the community</p>	
	7.8.1b Workers have adequate access to clean water.	<p>Situated adjacent to public settlements and in close proximity to the main road, the unit of certification finds its employees resorting to the convenience of purchasing ready-to-use bottled water for drinking purposes. Despite, the company offers accessible clean water for its employees.</p> <p>Water analysis of clean water conducted annually. For Kerasaaan Estate, latest clean water analysis conducted on 8 – 24 May 2023 by PT. Itec Solution Indonesia. Based on analysis result, verified that there is no Coliform and E. coli found in wells at workers compound, office and Staff housing.</p>	
7.8.2	<p>(C) Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before replanting, in accordance with the "RSPO Manual on BMPs for the management and rehabilitation of riparian reserves" (April 2017) or Simplified Guide Management and Rehabilitation of Riparian Reserves (2018).</p> <p>- Critical (Major) compliance -</p>	<p>The Unit of Certification has formulated a Water Management Plan, which was last updated in January 2024. For instance, the 2024 plan for Bukit Maradja Estate encompasses five key programs. These programs include the maintenance of water pumps, cleaning of tanks and distribution pipes, groundwater analysis (ABT), surface water analysis (APU), and dissemination of information on the efficient use of clean water.</p> <p>Water Management Plan Kerasaan Estate, updated 18 January 2024, has five programs, including monitoring water quality and debit; facility maintenance (tank cleaning, water distribution facility); water distribution and usage; drainage; irrigation and water source; countermeasures of pollution and erosion. The Groundwater Permit has been in accordance with the Decree of the Governor of Sumatra province No. 546/235 for 1st well; 546/236 for 2nd well; and No. 546/237 for 3rd well, dated 13 April 2022, valid for 3 years, maximum allowable discharge: 3 Litre/second.</p> <p>Based on field visit to water course at Block K09A, the area determined as conservation area, it was prohibited from chemical activities. It was observed that water course are protected</p>	Complied

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

7.8.3	<p>Mill effluent is managed according to applicable regulations. The quality of mill effluent discharged, especially BOD (Biochemical Oxygen Demand) is monitored in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>The monitoring of the quality of mill effluent discharged adheres to applicable regulations. At Bukit Maradja POM, the mill effluent is monitored in accordance with national regulations, as detailed in the document titled <i>"Laporan Hasil Uji Kualitas Air Limbah PT. Eastern Sumatra Indonesia"</i> for the year 2023. The measurement of mill effluent quality is conducted by PT. Itec Solution Indonesia, a nationally accredited environmental testing and laboratory facility.</p> <p>The mill effluent is distributed through two channels: 85% is discharged for composting, while 15% is designated for land application. Notably, the effluent quality, particularly the Biological Oxygen Demand (BOD), has consistently met the thresholds set by national regulations.</p> <p>Palm Oil Mill wastewater quality measurements are carried out once a month. Sampling was carried out at Pond D (Outlet). The following is an example of the Bukit Maradja POM wastewater quality measurement, carried out by PT. Itec Solution Indonesia, based on Analysis Result Certificate No. D.12.4023.a-AL.23. Samples were taken on 8 December 2023, analysis was carried out on 12 – 27 December 2023.</p> <table><tr><th>Parameter</th><th>UoM</th><th>Quality Standard</th><th>Analysis Result</th></tr><tr><td>TSS</td><td>mg/L</td><td>-</td><td>602</td></tr><tr><td>pH</td><td>-</td><td>6.0 – 9.0</td><td>7.8</td></tr><tr><td>Cu</td><td>-</td><td>-</td><td><0.010</td></tr><tr><td>Zn</td><td>mg/L</td><td>-</td><td><0.020</td></tr><tr><td>Cd</td><td>mg/L</td><td>-</td><td><0.010</td></tr><tr><td>Pb</td><td>mg/L</td><td>-</td><td><0.060</td></tr><tr><td>BOD</td><td>mg/L</td><td>5000</td><td>2127.15</td></tr><tr><td>COD</td><td>mg/L</td><td>-</td><td>4585.83</td></tr><tr><td>Oil and Fat</td><td>mg/L</td><td>-</td><td>22.60</td></tr><tr><td>NH₃</td><td>mg/L</td><td>-</td><td>41.75</td></tr></table>	Parameter	UoM	Quality Standard	Analysis Result	TSS	mg/L	-	602	pH	-	6.0 – 9.0	7.8	Cu	-	-	<0.010	Zn	mg/L	-	<0.020	Cd	mg/L	-	<0.010	Pb	mg/L	-	<0.060	BOD	mg/L	5000	2127.15	COD	mg/L	-	4585.83	Oil and Fat	mg/L	-	22.60	NH ₃	mg/L	-	41.75	Complied
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7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	<p>The record of water usage per tonne of Fresh Fruit Bunches (FFB) at Bukit Maradja Palm Oil Mill for the year 2023 is demonstrated and documented in the report titled <i>"Pemakaian Air dan HSD Oil Untuk Electrical Bukit Maradja POM Tahun 2023"</i>. The allocated budget for water usage is set at 1.00 m³/MT of FFB.</p> <table><tr><th>Month</th><th></th><th></th><th></th><th>Consumption</th></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>	Month				Consumption						Complied																																		
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<table><thead><tr><th></th><th>FFB Processed (MT)</th><th>Water uses (m3)</th><th>Diesel for Electricity (L)</th><th>Water (m³/Ton FFB)</th><th>Diesel (L/ton FFB)</th></tr></thead><tbody><tr><td>January</td><td>8,407.96</td><td>7546</td><td>530</td><td>0.90</td><td>0.06</td></tr><tr><td>February</td><td>7,047.52</td><td>5981</td><td>650</td><td>0.85</td><td>0.09</td></tr><tr><td>March</td><td>8,304.95</td><td>6885</td><td>360</td><td>0.83</td><td>0.04</td></tr><tr><td>April</td><td>7,097.27</td><td>6491</td><td>470</td><td>0.91</td><td>0.07</td></tr><tr><td>May</td><td>9,930.95</td><td>8626</td><td>570</td><td>0.87</td><td>0.06</td></tr><tr><td>June</td><td>10,539.04</td><td>9165</td><td>750</td><td>0.87</td><td>0.07</td></tr><tr><td>July</td><td>11,934.31</td><td>10688</td><td>730</td><td>0.90</td><td>0.06</td></tr><tr><td>August</td><td>11,565.48</td><td>10206</td><td>710</td><td>0.88</td><td>0.06</td></tr><tr><td>September</td><td>10,843.98</td><td>9298</td><td>1960</td><td>0.86</td><td>0.18</td></tr><tr><td>October</td><td>10,475.63</td><td>9360</td><td>7880</td><td>0.89</td><td>0.75</td></tr><tr><td>November</td><td>9,147.07</td><td>8267</td><td>6000</td><td>0.90</td><td>0.66</td></tr><tr><td>December</td><td>8,795.77</td><td>7990</td><td>250</td><td>0.91</td><td>0.03</td></tr><tr><td>Total</td><td>114,089.95</td><td>100,503</td><td>20,860</td><td>0.88</td><td>0.18</td></tr></tbody></table> <p>Remarks:</p> <ul style="list-style-type: none">- There has been a decrease in water use in 2023 by 0.07% due to a decrease in the number of FFB Processes by 0.04%.- There has been an increase in HSD oil consumption in 2023 due to repair to sterilizer No. 3, resulting in long processing times and insufficient fuel for the boiler resulting in the use of generators.		FFB Processed (MT)	Water uses (m3)	Diesel for Electricity (L)	Water (m ³ /Ton FFB)	Diesel (L/ton FFB)	January	8,407.96	7546	530	0.90	0.06	February	7,047.52	5981	650	0.85	0.09	March	8,304.95	6885	360	0.83	0.04	April	7,097.27	6491	470	0.91	0.07	May	9,930.95	8626	570	0.87	0.06	June	10,539.04	9165	750	0.87	0.07	July	11,934.31	10688	730	0.90	0.06	August	11,565.48	10206	710	0.88	0.06	September	10,843.98	9298	1960	0.86	0.18	October	10,475.63	9360	7880	0.89	0.75	November	9,147.07	8267	6000	0.90	0.66	December	8,795.77	7990	250	0.91	0.03	Total	114,089.95	100,503	20,860	0.88	0.18	
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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 -	The Unit of Certification has devised a strategy aimed at reducing and mitigating pollution and emissions. To achieve this goal, various measures have been implemented, including the use and optimize renewable energy. At Bukit Maradja POM, comprehensive monitoring of fossil fuel and renewable energy is conducted regularly. The Unit of Certification dutifully reports the monitoring results to the government on a regular basis, demonstrating transparency and adherence to regulatory standards. Through the implementation of this monitoring program and the consistent reporting of results, the Unit of Certification actively	Complied																																																																																				

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

		<p>contributes to environmental preservation and endeavors to minimize its ecological footprint in the surrounding area.</p> <p>Record of renewable energy (fibre and shell) usage in Bukit Maradja POM for year 2023:</p> <table><tr><th>Month</th><th>FFB Processed (MT)</th><th>Fibres (MT)</th><th>Shell (MT)</th><th>Equivalent to HSD Oil (Kcal)</th></tr><tr><td>January</td><td>8,407.96</td><td>1,177.11</td><td>420.39</td><td>393.97</td></tr><tr><td>February</td><td>7,047.52</td><td>986.65</td><td>352.37</td><td>330.23</td></tr><tr><td>March</td><td>8,304.95</td><td>1,162.69</td><td>415.25</td><td>389.15</td></tr><tr><td>April</td><td>7,097.27</td><td>993.62</td><td>354.86</td><td>332.56</td></tr><tr><td>May</td><td>9,930.95</td><td>1,390.33</td><td>496.55</td><td>465.34</td></tr><tr><td>June</td><td>10,539.04</td><td>1,475.46</td><td>526.95</td><td>493.83</td></tr><tr><td>July</td><td>11,934.31</td><td>1,670.80</td><td>596.71</td><td>559.21</td></tr><tr><td>August</td><td>11,565.48</td><td>1,619.17</td><td>578.27</td><td>541.92</td></tr><tr><td>September</td><td>10,843.98</td><td>1,518.16</td><td>542.20</td><td>508.12</td></tr><tr><td>October</td><td>10,475.63</td><td>1,466.59</td><td>523.78</td><td>490.86</td></tr><tr><td>November</td><td>9,147.07</td><td>1,280.59</td><td>457.35</td><td>428.60</td></tr><tr><td>December</td><td>8,795.77</td><td>1,231.41</td><td>439.79</td><td>412.14</td></tr><tr><td>Total</td><td>114,089.95</td><td>15,972.59</td><td>5,704.50</td><td>5,345.93</td></tr></table>	Month	FFB Processed (MT)	Fibres (MT)	Shell (MT)	Equivalent to HSD Oil (Kcal)	January	8,407.96	1,177.11	420.39	393.97	February	7,047.52	986.65	352.37	330.23	March	8,304.95	1,162.69	415.25	389.15	April	7,097.27	993.62	354.86	332.56	May	9,930.95	1,390.33	496.55	465.34	June	10,539.04	1,475.46	526.95	493.83	July	11,934.31	1,670.80	596.71	559.21	August	11,565.48	1,619.17	578.27	541.92	September	10,843.98	1,518.16	542.20	508.12	October	10,475.63	1,466.59	523.78	490.86	November	9,147.07	1,280.59	457.35	428.60	December	8,795.77	1,231.41	439.79	412.14	Total	114,089.95	15,972.59	5,704.50	5,345.93	
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May	9,930.95	1,390.33	496.55	465.34																																																																					
June	10,539.04	1,475.46	526.95	493.83																																																																					
July	11,934.31	1,670.80	596.71	559.21																																																																					
August	11,565.48	1,619.17	578.27	541.92																																																																					
September	10,843.98	1,518.16	542.20	508.12																																																																					
October	10,475.63	1,466.59	523.78	490.86																																																																					
November	9,147.07	1,280.59	457.35	428.60																																																																					
December	8,795.77	1,231.41	439.79	412.14																																																																					
Total	114,089.95	15,972.59	5,704.50	5,345.93																																																																					
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>PT. Eastern Sumatera Indonesia – Bukit Maradja POM has established a procedure for the Calculation and Mitigation of Greenhouse Gas Emissions, referenced as No. ENC 01-12/04-03-2019/Rev.1 dated 18 March 2019. This procedure offers guidance on registering emission sources resulting from company operations, monitoring and reducing the use of materials that emit greenhouse gases, and calculating greenhouse gas emissions stemming from company activities.</p> <p>The emission inventory from estate operations includes various factors such as the utilization of inorganic fertilizers like Urea (N), Dolomite (CaO), MOP (K2O), and Rock Phosphate (P2O5), as well as the use of pesticides, HSD fuel consumption, planted area, mature oil palm count, Fresh Fruit Bunch (FFB) production, distances between estates and the POM, distances from the POM to</p>	Complied																																																																						

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

		<p>bulking tanks, Oil Extraction Rate (OER %), Kernel Extraction Rate (KER %), and the presence of methane capture facilities.</p> <p>The unit of certification has adopted a proactive stance in identifying and managing sources of pollution. The Environmental Aspect & Impact List comprehensively documents recognized polluting activities, encompassing emissions of gases, smoke, particulates, and soot, as well as control, treatment, and discharge of effluents. Through this meticulous process, significant pollutants and emissions have been pinpointed.</p> <p>In addition to the identification of pollution sources, the unit of certification has devised a comprehensive plan aimed at pollution reduction. This plan is integrated into the aspects/impacts register, ensuring diligent tracking and monitoring over time.</p> <p>To further bolster efforts in pollution reduction, the unit of certification has conducted thorough assessments of polluting activities, covering gaseous emissions, particulate emissions, and effluent management. These assessments are meticulously documented in the "Pengelolaan Lingkungan Hidup (RKL) dan Pemantauan Lingkungan Hidup (RPL)" – Environment Management and Monitoring document.</p> <p>Moreover, the company has conducted greenhouse gas (GHG) calculations using the PalmGHG calculator V 4.0.1 database for the period January to December 2023. The results of these calculations are provided in the GHG Palm Calculator in Appendix C of this public summary report.</p>	
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>PT. Eastern Sumatra Indonesia, which includes Bukit Maradja Estate and Bukit Maradja POM, was established in 1961. PT. Kerasaan Indonesia, operating Kerasaan Estate, was founded in 1962, while PT. Timbang Deli Indonesia manages Timbang Deli Estate. These companies have been in operation since the Dutch colonial era, starting back in 1921. As a unit of certification, the company has no intentions for new development plans.</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>The Unit of Certification has formulated a strategy aimed at reducing and mitigating pollution and emissions within the plantation. This strategy involves the planned and systematic monitoring of pollution and emission quality, including ambient air quality assessments for boilers and power generators, water quality testing for surface and groundwater, evaluation of effluent water quality, and monitoring of noise levels. The findings from these monitoring</p>	Complied

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

		<p>activities are integrated into the Environmental Management and Monitoring Plan (RKL/RPL) and are regularly reported to the government. At Bukit Maradja POM, all emissions are meticulously monitored to ensure compliance with environmental standards.</p> <p>Measurement of other significant pollutant monitoring is carried out every six months. Records of test results are maintained and reported in the Environment Management and Monitoring Report. Air Quality Test Results for Generator and Boiler Emissions at Bukit Maradja POM. Ambient air test results (based on PP No.41 of 1999 concerning National Ambient Air Quality Standards) at Bukit Maradja POM and Estate. Testing was carried out by PT. Itec Solution Indonesia; samples taken on 24 October 2023; test date 30 October – 13 November 2023. Chimney Emission Test results for Boiler No. 1 and No. 2, Genset No.2, and No.3 are as follows:</p> <table><tr><th>Parameter</th><th>UoM</th><th>Quality Standard</th><th>Boiler No.1</th><th>Boiler No.2</th><th>Genset No.2</th><th>Genset No.3</th></tr><tr><td>Particulate</td><td>mg/m³</td><td>300</td><td>176.70</td><td>184.33</td><td>42.02</td><td>37.09</td></tr><tr><td>SO₂</td><td>mg/m³</td><td>600</td><td><2.53</td><td><2.53</td><td><2.53</td><td><2.53</td></tr><tr><td>NO₂</td><td>mg/m³</td><td>800</td><td>266.85</td><td>290.94</td><td>403.93</td><td>441.13</td></tr><tr><td>CO</td><td>mg/m³</td><td>-</td><td>283.06</td><td>322.16</td><td>167.86</td><td>161.78</td></tr><tr><td>HCl</td><td>mg/m³</td><td>5</td><td><0.50</td><td><0.50</td><td>-</td><td>-</td></tr><tr><td>HF</td><td>mg/m³</td><td>8</td><td><1.37</td><td><1.37</td><td>-</td><td>-</td></tr><tr><td>NH₃</td><td>mg/m³</td><td>1</td><td><0.12</td><td><0.12</td><td>-</td><td>-</td></tr><tr><td>Cl</td><td>mg/m³</td><td>5</td><td><0.015</td><td><0.015</td><td>-</td><td>-</td></tr><tr><td>Opacity</td><td>%</td><td>30</td><td><20</td><td><20</td><td><20</td><td><20</td></tr></table> <p>To effectively monitor the results and performance of GHG emission reduction efforts, the Unit of Certification calculates and periodically submits GHG values using the PalmGHG Calculator. This proactive approach enables the unit to track and evaluate its progress in reducing greenhouse gas emissions over time.</p>	Parameter	UoM	Quality Standard	Boiler No.1	Boiler No.2	Genset No.2	Genset No.3	Particulate	mg/m ³	300	176.70	184.33	42.02	37.09	SO ₂	mg/m ³	600	<2.53	<2.53	<2.53	<2.53	NO ₂	mg/m ³	800	266.85	290.94	403.93	441.13	CO	mg/m ³	-	283.06	322.16	167.86	161.78	HCl	mg/m ³	5	<0.50	<0.50	-	-	HF	mg/m ³	8	<1.37	<1.37	-	-	NH ₃	mg/m ³	1	<0.12	<0.12	-	-	Cl	mg/m ³	5	<0.015	<0.015	-	-	Opacity	%	30	<20	<20	<20	<20	
Parameter	UoM	Quality Standard	Boiler No.1	Boiler No.2	Genset No.2	Genset No.3																																																																			
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NH ₃	mg/m ³	1	<0.12	<0.12	-	-																																																																			
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Opacity	%	30	<20	<20	<20	<20																																																																			
Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.																																																																									
7.11.1	(C) Land for new planting or replanting is not prepared by burning. - Critical (Major) compliance -	Unit of certification has no plan for new planting or new development in Bukit Maradja Estate, Kerasaan Estate or Timbang Deli Estate. Available contract of replanting 2024 between PT. Kerasaan Indonesia and PT. Tama Medical Karya No.06/RMO-KRE/TMK/XI/2023, dated 15 November 2023. Detail of activities stated in the contract are Levelling, Ploughing, Felling, Holing, Closing Hole. Upkeep main road and collection road, making harvesting path.	Complied																																																																						

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

		<p>making drain, and upkeep drain. Verified that, there is no fire or burning activity stated in the contract.</p> <p>Based on field visit to replanting/preparation area at Block 95E03 and 95E30 Division 1 Bukit Maradja Estate and Block 96E08A Division 1 Kerasaan Estate during this ASA 2_4, verified that no fire used for replanting land preparation. Interview with contractor of land preparation also verified that they never use fire for land preparation.</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>The Unit of Certification maintains a comprehensive list of infrastructure dedicated to fire prevention and control, as outlined in the "Sarana dan Prasarana Pengendalian Kebakaran Lahan Perkebunan", which includes fire equipment specified by Minister of Agriculture Regulation No. 05/PERMENTAN/KB.410/1/2018. An emergency response team is readily available under the Team of "Bakortiba" (Badan Koordinasi Anti Kebakaran). Reports on fire monitoring activities are submitted to the relevant Plantation and Forestry Agency for review and action.</p> <p>Fire control facilities and infrastructure consist of:</p> <ol style="list-style-type: none"> Individual equipment: helmet, head lamp, safety glasses, mask, leather gloves, equipment belt, water bottle, whistle, backpack, fire boots, fire extinguisher. Team equipment: overnight tents and sleeping mats, first aid kit, workshop equipment, lighting equipment, protective blankets, fire monitoring facilities (drones, towers, CCTV). Hand tools: dual purpose axe, gepyok, sharp rake, hoe rake, shovel, back pump, torch, chainsaw. <p>Bukit Maradja Estate:</p> <p>Available Fire Monitoring Report that has been submitted to relevant government agency of Simalungun Regency based on letter No.01/BME-Disbun/I/2024, dated 29 January 2024. The report contains the results of land fires monitoring, where during the period January to December 2023 there were no fire incidents; fire control organization; land fire control training and simulation; fire control facilities and infrastructure. Fire simulation training held on 8 December 2023.</p>	Complied

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

		<p>Kerasaan Estate: Available Fire Monitoring Report that has been submitted to relevant government agency of Simalungun Regency based on letter No.18/KRE/Disbun/I/2024, dated 5 February 2024. The report contains the results of land fires monitoring, where during the period January to December 2023 there were no fire incidents; fire control organization; land fire control training and simulation; fire control facilities and infrastructure.</p> <p>Timbang Deli Estate: Available Fire Monitoring Report that has been submitted to relevant government agency of Deli Serdang Regency based on letter No.08/TDE/I/2024, dated 29 January 2024. The report contains the results of land fires monitoring, where during the period January to December 2023 there were no fire incidents; fire control organization; land fire control training and simulation; fire control facilities and infrastructure.</p>	
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>The unit of certification has engaged surrounding stakeholders for fire prevention and control measures, in forms of dissemination and establish signboard regarding prohibition of burning.</p> <p>In Bukit Maradja Estate, latest dissemination to surrounding communities regarding fire prevention and control measures conducted on 8 December 2023 and 7 February 2023 to Nagori Sahkuda Bayu, Pematang Sahkuda, Marihat Bukit, Lingga, Pematang Asilom and Pematang Gajing.</p> <p>In Kerasaan Estate, latest dissemination to surrounding communities regarding fire prevention and control measures conducted on 19 January 2024 to Kelurahan Kerasaan I (attended by 5 participants), Nagori Pardomuan Nauli (5 participants), Purbaganda (9 participants), Kerasaan II (6 participants), Sukosari Bukit Maradja (7 participants), Wonorejo (11 participants).</p> <p>In Timbang Deli Estate, latest dissemination to surrounding communities regarding fire prevention and control measures conducted on 16 February 2024 to the Village of Kramat Gajah, Jaharun A, and Galang Kota.</p>	Complied
<p>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.</p>			
<p>PROCEDURAL NOTE for 7.12:</p>			

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

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

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

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

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

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

7.12.1	<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>Bukit Maradja POM and its supply bases is long-established plantation since Dutch Era back in 1921. HCV assessment of PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia conducted in 2009 by RSPO HCV Approved Assessor. There is re-assessment of HCV-HCS conducted by independent consultant PT. Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). Whilst PT. Timbang Deli Indonesia - Timbang Deli Estate, HCV Assessment conducted in 2017 by HCV Provisional ALS (Provisional ALS160007HM).</p> <p>The unit of certification have no plan for new development. There is no new land clearing after 15 November 2018 implemented by PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia.</p>	Complied
7.12.2	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows:</p> <p>- Critical (Major) compliance -</p> <p>7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p>	<p>Unit of certification has identified all conservation area according to the following evidence:</p> <p>PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia</p> <p>Bukit Maradja Estate and Kerasaan Estate is long-established plantation since Dutch Era back in 1921. HCV assessment of PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia conducted in 2009 by RSPO HCV Approved Assessor. In 2022, an integrated HCV-HCS assessment conducted by independent consultant PT. Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). The assessment objective is to identify and re-mapping of HCV-HCS recent condition and developing Integrated Conservation and Land</p>	Complied

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

		<p>Use Plan. Scope of the assessment is management unit of PT. Eastern Sumatra Indonesia (Bukit Maradja Estate) and PT. Kerasaan Indonesia (Kerasaan Estate) covers area 5,665.5 Ha, and wider landscape which configure Area of Interest (AOI) 35,031.5 Ha.</p> <p>This assessment conducted with several stages, i.e:</p> <ol style="list-style-type: none">1. Collecting information and desk study (14-16 Feb 2022 and 1-4 Mar 2022).2. Scoping study (8-20 Mar 2022)3. Field assessment (5-12 Apr 2022)4. Analysis and Reporting (14-27 Apr 2022)5. Final Consultation (16 May 2022)6. Report revision and finalisation (13-20 Jun 2022)7. Final report (26 July 2022). <p>Threats of HCV attribute refer to the assessment result are potential of RTE's species hunting activities; Degradation of surface water quality due to water pollution; Land conversion or illegal land use within buffer zone from encroacher. Outcome from this integrated assessment is to determine the HCV managed area in unit of certification. The conservation area identified in the AOI (Area of Interest) is 1,706.9 Ha consisting of HCV 1, HCV 4, HCV 5, HCV 6 and HCS Forest. The conservation area identified in the management unit is 55.35 Ha, consisting of HCV 1, HCV 4, HCV 5, HCV 6 and HCS Forest</p> <table><tr><th>Environmental and Social Conservation Values</th><th>Area (Ha)</th></tr><tr><td>HCV 1</td><td>10.18*</td></tr><tr><td>HCV 2</td><td>-</td></tr><tr><td>HCV 3</td><td>-</td></tr><tr><td>HCV 4</td><td>43.41*</td></tr><tr><td>HCV 5</td><td>28.21*</td></tr><tr><td>HCV 6</td><td>1.35</td></tr><tr><td>HCS Forest</td><td>9.20</td></tr><tr><td>Peatland</td><td>-</td></tr></table> <p><i><u>Note: the HCV are overlapping in area and hectareage</u></i></p> <p>Recapitulation of conservation area:</p>	Environmental and Social Conservation Values	Area (Ha)	HCV 1	10.18*	HCV 2	-	HCV 3	-	HCV 4	43.41*	HCV 5	28.21*	HCV 6	1.35	HCS Forest	9.20	Peatland	-	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<table><tr><th>Index</th><th>Remark</th><th>Conservation Type</th><th>Area (Ha)</th></tr><tr><td>ID01</td><td>Sumur Kembar Forest</td><td>HCV 1 and HCS</td><td>3.92*</td></tr><tr><td>ID02</td><td>Riparian of Bah Serapuh</td><td>HCV 1, HCV 4 and HCS</td><td>6.26*</td></tr><tr><td>ID03</td><td>Riparian of Bah Bolon</td><td>HCV 4 and HCV 5</td><td>20.62*</td></tr><tr><td>ID04</td><td>Riparian of Bah Pamujihan</td><td>HCV 4 and HCV 5</td><td>0.92*</td></tr><tr><td>ID05</td><td>Riparian of Lobang River</td><td>HCV 4</td><td>15.61</td></tr><tr><td>ID06</td><td>Irrigation channel</td><td>HCV 5</td><td>6.67</td></tr><tr><td>ID07</td><td>Public cemetery (Block I05)</td><td>HCV 6</td><td>0.38</td></tr><tr><td>ID08</td><td>Public cemetery (Block E01A)</td><td>HCV 6</td><td>0.17</td></tr><tr><td>ID09</td><td>Public cemetery (Block 13B)</td><td>HCV 6</td><td>0.22</td></tr><tr><td>ID10</td><td>Public cemetery (Block D13A)</td><td>HCV 6</td><td>0.05</td></tr><tr><td>ID11</td><td>Public cemetery (Block B23A)</td><td>HCV 6</td><td>0.24</td></tr><tr><td>ID12</td><td>Public cemetery (Block E14)</td><td>HCV 6</td><td>0.29</td></tr><tr><td colspan="3">Total</td><td>55.35</td></tr></table>	Index	Remark	Conservation Type	Area (Ha)	ID01	Sumur Kembar Forest	HCV 1 and HCS	3.92*	ID02	Riparian of Bah Serapuh	HCV 1, HCV 4 and HCS	6.26*	ID03	Riparian of Bah Bolon	HCV 4 and HCV 5	20.62*	ID04	Riparian of Bah Pamujihan	HCV 4 and HCV 5	0.92*	ID05	Riparian of Lobang River	HCV 4	15.61	ID06	Irrigation channel	HCV 5	6.67	ID07	Public cemetery (Block I05)	HCV 6	0.38	ID08	Public cemetery (Block E01A)	HCV 6	0.17	ID09	Public cemetery (Block 13B)	HCV 6	0.22	ID10	Public cemetery (Block D13A)	HCV 6	0.05	ID11	Public cemetery (Block B23A)	HCV 6	0.24	ID12	Public cemetery (Block E14)	HCV 6	0.29	Total			55.35
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Audit team noted reduction in HCV area hectareage compared to previous assessment. PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia explained the base for HCV-HCS assessment was from the latest HCV-HCS assessment conducted by independent consultant PT. Meganesia Tirta Foresta in year 2022. Detailed information for HCV type and hectareage under PT. Eastern Sumatra Indonesia – Bukit Maradja Estate and under PT. Kerasaan Indonesia – Kerasaan Estate:																																																										
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

PT. Eastern Sumatra Indonesia – Bukit Maradja Estate			
HCV 1	96.13 Ha*	10.18 Ha*	Some area under the latest HCV-HCS assessment no longer categorized as HCV 1 such as water spring I, water spring "Sumur mesin", Bah Bolon river riparian. Additionally the latest HCV-HCS assessment erase the status of "Potential HCV 1" previously identified by YASBI, 2009.
HCV 2	-	-	
HCV 3	-	-	
HCV 4	95.02 Ha*	36.17 Ha*	Some area under the latest HCV-HCS assessment no longer categorized as HCV 4 such as water spring I, water spring "Sumur mesin", water spring "kembar". Additionally the latest HCV-HCS assessment erase the status of "Potential HCV 4" previously identified by YASBI, 2009.
HCV 5	-	23.71 Ha*	Based on latest HCV-HCS assessment the Bah Bolong river riparian and Bah Pamujihan river and its riparian categorized as HCV 5.
HCV 6	1.69 Ha	0.97 Ha	Based on latest HCV-HCS assessment; the cemetery complex measured less compared to previous HCV assessment by YASBI, 2009.
Total	97.71 Ha	43.54 Ha	
PT. Kerasaan Indonesia – Kerasaan Estate			
HCV 1	26.12 Ha*	-	The latest HCV-HCS assessment erase the status of "Potential HCV 1" previously identified by YASBI, 2009.
HCV 2	-	-	-
HCV 3	-	-	-
HCV 4	26.12 Ha*	7.24 Ha*	Some area under the latest HCV-HCS assessment no longer categorized as

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

					HCV 4 such as water spring K22/23 and Bah Simpang Kiri river. Additionally, the latest HCV-HCS assessment erase the status of "Potential HCV 4" previously identified by YASBI, 2009.
		HCV 5	-	4.5 Ha*	Based on latest HCV-HCS assessment by PT. Meganesia Tirta Foresta, Bah Pamujihan river and the riparian, as well as the water irrigation network categorized as HCV 5
		HCV 6	0.3 Ha	0.38 Ha	The cemetery complex added in hectareage based on latest HCV-HCS assessment by PT. Meganesia Tirta Foresta.
		Total	26.42 Ha	11.81 Ha	
		<p><i>Note: *) HCV area is overlapping</i></p> <p>An integrated management plans as output from this assessment are made in form of HCV Management Area Program, as follow:</p> <ol style="list-style-type: none"> Monitoring of HCV and RTE's species. Dissemination of information related HCV to surrounding communities. Maintaining local species in HCV area. Repairing HCV signboard. Training of HCV cadet. Develop/repair HCV border line/point. Dissemination of HCV to all employees. <p>According to HCV management and monitoring plan, there are several concern programs for HCV Management and Monitoring. The goals of the program is to protect the conservation area and protect the biodiversity inside. The objective is to maintain the function of forest areas as natural habitats and to improve the function of HCV areas by protecting soil, water, vegetation and wildlife in riparian areas; maintain the grave area and provide access for the community to carry out their activities at the location. The unit of certification implement this plan in monthly basis and the record of monitoring is available in place.</p> <p>The Integrated HCV-HCS Assessment Report status is submitted to HCV resources network (HCVRN) on 22 November 2022 and the final status from</p>			

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

		<p>HCVRN reviewer is Satisfactory on 26 July 2023 (https://www.hcvnetwork.org/reports/penilaian-hcv-dan-hcs-pt-eastern-sumatera-indonesian-dan-pt-kerasaan-indonesia-di-kabupaten-simalungun-provinsi-sumatera-utara-indonesia).</p> <p>PT. Timbang Deli Indonesia: For new planting - a plan to develop oil palm plantation, conversion from rubber plantation; PT. Timbang Deli Indonesia conducted HCV assessment in cooperation with "Koompasia Enviro Institute" in 2017. The assessment team comprise of: Henry Marpaung (Team Leader; Social-cultural expert; ALS licensed assessor Provisional ALS160007HM); Wibowo A. Djatmiko (Team member; Ecology/biodiversity); Riswan, (Team member; Environmental Service expert); Harry Kurniawan, (Team member; GIS and landscape); Ridho Anggara (Team member, GIS assistant).</p> <p>The HCV assessment refers to "<i>Panduan Identifikasi Kawasan Bernilai Konservasi Tinggi di Indonesia</i>", issued by "Konsorsium Revisi HCV Toolkit Indonesia", July 2008 – and "Common Guidance for the Identification of HCV", 2013.</p> <p>The field exercise for primary data collection conducted on 6-8 September 2017. The process involving surrounding community through Focus Group Discussion/ FGD and interview. Public consultation meeting dated 8 September 2017 – whereby attended by 20 individuals and representatives of stakeholders. As part of reporting process, the assessment has been peer-reviewed by Dr. Kunkun J. Gurmaya on 20 October 2017 as reported in "<i>Peer Review Report Penilaian HCV di Kebun PT. Timbang Deli Indonesia, Kabupaten Deli Serdang, Provinsi Sumatera Utara</i>".</p> <p>Based on the 2017 HCV Assessment Report, found that there is no area of primary forest. Most of the area surrounding the licensed area is covered by rubber and oil palm owned by villagers and others plantation companies. HCV identification showed that HCV 1 is covers 1.972 Ha, HCV 4 is found on 11.083 Ha; HCV 6 is found 0.872 Ha. Total HCV area identified in PT. Timbang Deli Indonesia was 11.955 Ha or 1,23% of the total permanent land use title (972,19 Ha). In addition, as per high carbon stock assessment, there was an additional 2.82 Ha from riparian zone and lowland area to be set aside as HCV (part of it; 1.57 Ha was overlapping with HCV4. The total HCV area was 13.53 Ha</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

	<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>Bukit Maradja POM and its supply bases is long-established plantation since Dutch Era back in 1921. HCV assessment of PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia conducted in 2009 by RSPO HCV Approved Assessor. There is re-assessment of HCV-HCS conducted by independent consultant PT. Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS).</p> <p>The unit of certification have no plan for new development. There is no land clearing after 15 November 2018 implemented by PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia.</p> <p>PT. Timbang Deli Indonesia: For new planting - a plan to develop oil palm plantation, conversion from rubber plantation; PT. Timbang Deli Indonesia conducted HCV assessment in cooperation with "Koompasia Enviro Institute" in 2017. The assessment team comprise of: Henry Marpaung (Team Leader; Social-cultural expert; ALS licensed assessor Provisional ALS160007HM); Wibowo A. Djatmiko (Team member; Ecology/biodiversity); Riswan, (Team member; Environmental Service expert); Harry Kurniawan, (Team member; GIS and landscape); Ridho Anggara (Team member, GIS assistant).</p> <p>The HCV assessment refers to "Panduan Identifikasi Kawasan Bernilai Konservasi Tinggi di Indonesia", issued by "Konsorsium Revisi HCV Toolkit Indonesia", July 2008 – and "Common Guidance for the Identification of HCV", 2013.</p> <p>The field exercise for primary data collection conducted on 6-8 September 2017. The process involving surrounding community through Focus Group Discussion/ FGD and interview. Public consultation meeting dated 8 September 2017 – whereby attended by 20 individuals and representatives of stakeholders. As part of reporting process, the assessment has been peer-reviewed by Dr. Kunkun J. Gurmaya on 20 October 2017 as reported in "Peer Review Report Penilaian HCV di Kebun PT. Timbang Deli Indonesia, Kabupaten Deli Serdang, Provinsi Sumatera Utara".</p> <p>Based on the 2017 HCV Assessment Report, found that there is no area of primary forest. Most of the area surrounding the licensed area is covered by rubber and oil palm owned by villagers and others plantation companies. HCV identification showed that HCV 1 is covers 1.972 Ha, HCV 4 is found on 11.083</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		Ha; HCV 6 is found 0.872 Ha. Total HCV area identified in PT. Timbang Deli Indonesia was 11.955 Ha or 1,23% of the total permanent land use title (972,19 Ha). In addition, as per high carbon stock assessment, there was an additional 2.82 Ha from riparian zone and lowland area to be set aside as HCV (part of it; 1.57 Ha was overlapping with HCV4. The total HCV area was 13.53 Ha.	
7.12.3	<p>(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	Indicator 7.12.3. is not relevant to Indonesia.	Not Applicable
<p>PROCEDURAL NOTE for 7.12.3: 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 directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia Bukit Maradja Estate and Kerasaan Estate is long-established plantation since Dutch Era back in 1921. HCV assessment of PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia conducted in 2009 by RSPO HCV Approved Assessor. In 2022, an integrated HCV-HCS assessment conducted by independent consultant PT. Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). The assessment objective is to identify and re-mapping of HCV-HCS recent condition and developing Integrated Conservation and Land Use Plan. Scope of the assessment is management unit of PT. Eastern Sumatra Indonesia (Bukit Maradja Estate) and PT. Kerasaan Indonesia (Kerasaan Estate) covers area 5,665.5 Ha, and wider landscape which configure Area of Interest (AOI) 35,031.5 Ha.</p> <p>This assessment conducted with several stages, i.e:</p> <ol style="list-style-type: none"> 1. Collecting information and desk study (14-16 Feb 2022 and 1-4 Mar 2022). 2. Scoping study (8-20 Mar 2022) 3. Field assessment (5-12 Apr 2022) 4. Analysis and Reporting (14-27 Apr 2022) 	Complied

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

		<div><div><div>5. Final Consultation (16 May 2022)</div><div>6. Report revision and finalisation (13-20 Jun 2022)</div><div>7. Final report (26 July 2022).</div></div><div>Threats of HCV attribute refer to the assessment result are potential of RTE’s species hunting activities; Degradation of surface water quality due to water pollution; Land conversion or illegal land use within buffer zone from encroacher. Outcome from this integrated assessment is to determine the HCV managed area in unit of certification. The conservation area identified in the AOI (Area of Interest) is 1,706.9 Ha consisting of HCV 1, HCV 4, HCV 5, HCV 6 and HCS Forest. The conservation area identified in the management unit is 55.35 Ha, consisting of HCV 1, HCV 4, HCV 5, HCV 6 and HCS Forest.</div><table><tr><th>Environmental and Social Conservation Values</th><th>Area (Ha)</th></tr><tr><td>HCV 1</td><td>10.18</td></tr><tr><td>HCV 2</td><td>-</td></tr><tr><td>HCV 3</td><td>-</td></tr><tr><td>HCV 4</td><td>43.41</td></tr><tr><td>HCV 5</td><td>28.21</td></tr><tr><td>HCV 6</td><td>1.35</td></tr><tr><td>HCS Forest</td><td>9.20</td></tr><tr><td>Peatland</td><td>-</td></tr></table><div>Recapitulation of conservation area:</div><table><tr><th>Index</th><th>Remark</th><th>Conservation Type</th><th>Area (Ha)</th></tr><tr><td>ID01</td><td>Sumur Kembar Forest</td><td>HCV 1 and HCS</td><td>3.92</td></tr><tr><td>ID02</td><td>Riparian of Bah Serapuh</td><td>HCV 1, HCV 4 and HCS</td><td>6.26</td></tr><tr><td>ID03</td><td>Riparian of Bah Bolon</td><td>HCV 4 and HCV 5</td><td>20.62</td></tr><tr><td>ID04</td><td>Riparian of Bah Pamujihan</td><td>HCV 4 and HCV 5</td><td>0.92</td></tr><tr><td>ID05</td><td>Riparian of Lobang River</td><td>HCV 4</td><td>15.61</td></tr><tr><td>ID06</td><td>Irrigation channel</td><td>HCV 5</td><td>6.67</td></tr><tr><td>ID07</td><td>Public cemetery (Block I05)</td><td>HCV 6</td><td>0.38</td></tr><tr><td>ID08</td><td>Public cemetery (Block E01A)</td><td>HCV 6</td><td>0.17</td></tr></table></div>	Environmental and Social Conservation Values	Area (Ha)	HCV 1	10.18	HCV 2	-	HCV 3	-	HCV 4	43.41	HCV 5	28.21	HCV 6	1.35	HCS Forest	9.20	Peatland	-	Index	Remark	Conservation Type	Area (Ha)	ID01	Sumur Kembar Forest	HCV 1 and HCS	3.92	ID02	Riparian of Bah Serapuh	HCV 1, HCV 4 and HCS	6.26	ID03	Riparian of Bah Bolon	HCV 4 and HCV 5	20.62	ID04	Riparian of Bah Pamujihan	HCV 4 and HCV 5	0.92	ID05	Riparian of Lobang River	HCV 4	15.61	ID06	Irrigation channel	HCV 5	6.67	ID07	Public cemetery (Block I05)	HCV 6	0.38	ID08	Public cemetery (Block E01A)	HCV 6	0.17	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

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

		<p>comprise of: Henry Marpaung (Team Leader; Social-cultural expert; ALS licensed assessor Provisional ALS160007HM); Wibowo A. Djatmiko (Team member; Ecology/biodiversity); Riswan, (Team member; Environmental Service expert); Harry Kurniawan, (Team member; GIS and landscape); Ridho Anggara (Team member, GIS assistant).</p> <p>The HCV assessment refers to "Panduan Identifikasi Kawasan Bernilai Konservasi Tinggi di Indonesia", issued by "Konsorsium Revisi HCV Toolkit Indonesia", July 2008 – and "Common Guidance for the Identification of HCV", 2013.</p> <p>The field exercise for primary data collection conducted on 6-8 September 2017. The process involving surrounding community through Focus Group Discussion/ FGD and interview. Public consultation meeting dated 8 September 2017 – whereby attended by 20 individuals and representatives of stakeholders. As part of reporting process, the assessment has been peer-reviewed by Dr. Kunkun J. Gurmaya on 20 October 2017 as reported in "Peer Review Report Penilaian HCV di Kebun PT. Timbang Deli Indonesia, Kabupaten Deli Serdang, Provinsi Sumatera Utara".</p> <p>Based on the 2017 HCV Assessment Report, found that there is no area of primary forest. Most of the area surrounding the licensed area is covered by rubber and oil palm owned by villagers and others plantation companies. HCV identification showed that HCV 1 is covers 1.972 Ha, HCV 4 is found on 11.083 Ha; HCV 6 is found 0.872 Ha. Total HCV area identified in PT. Timbang Deli Indonesia was 11.955 Ha or 1,23% of the total permanent land use title (972,19 Ha). In addition, as per high carbon stock assessment, there was an additional 2.82 Ha from riparian zone and lowland area to be set aside as HCV (part of it; 1.57 Ha was overlapping with HCV4. The total HCV area was 13.53 Ha.</p> <p>Based on field observation during this ASA 2_4, observed that HCV Management Plan has been implemented, e.g.:</p> <ul style="list-style-type: none"> - Monitoring of HCV and RTE's species has been conducted regularly in weekly basis. - Dissemination of information related HCV to surrounding communities has been implemented, e.g. In Bukit Maradja Estate dissemination conducted on 8 December 2023 and 7 February 2023 to Nagori Sakhuda Bayu, Pematang Sakhuda, Marihat Bukit, Lingga, Pematang Asilom and Pematang Gajing. In Kerasaan Estate, latest dissemination conducted on 19 January 2024 to 	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>Kelurahan Kerasaan I, Nagori Pardomuan Nauli, Purbaganda, Kerasaan II, Sukosari Bukit Maradja, and Wonorejo. In Timbang Deli Estate, latest dissemination conducted on 16 February 2024 to the Village of Kramat Gajah, Jaharun A, and Galang Kota.</p> <ul style="list-style-type: none"> - Maintaining local species in HCV area has been implemented by install signboard on prohibition of hunting. Every worker interviewed are aware that hunting is prohibited. Local species such as long-tailed macaque and monitor lizard are sighted during field visit. - Repairing HCV signboard has been implemented as seen during field visit. - Training of HCV cadet has been implemented to upkeep Mandore, therefore they can conduct HCV and RTE species monitoring. - Develop/repair HCV border line/point has been implemented as seen during field visit. - Dissemination of HCV to all employees has been implemented as every worker interviewed are aware that hunting is prohibited, as well as damaging, disturbing and taking wood from conservation areas. <p>Based on internet searches, there is news from a portal stating that PT. ESI has transferred the function of Riparian of Bah Bolon River with an estimated area of 20 - 25 Ha.</p> <p>The determination of this area as an HCV area was carried out in 2009 referring to the HCV assessment report by the RSPO HCV Approved Assessor. Furthermore, based on an integrated HCV-HCS assessment in 2022 conducted by independent consultant PT. Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS), the Riparian of Bah Bolon River area designated as an HCV area is 20.62 Ha.</p> <p>The oil palm plants in this location were already established before the RSPO and HCV assessment, it was planted in 2003. After being designated as an HCV area in 2009 and RSPO certification in 2010, the company no longer carries out cultivation activities in the form of agrochemical spraying and fertilization in the area. The only activities carried out are harvesting and circle manual upkeep. The company has marked the application limits for spraying in the form of red paint on palm oil trees. The company has also installed signboards prohibiting hunting or damaging conservation areas.</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>The Riparian area of Bah Bolon River at Block F07 is included in the replanting program in 2025. The company already has a program that in this area, after the oil palm plants are uprooted, it will be replaced with woody plants such as Swietenia mahagoni, Swietenia macrophylla, Mangifera indica, Durio zibethinus, Nephelium lappaceum, Samanea saman, Terminalia catappa, etc. Based on observation by the Auditor Team during ASA 2_4, this type of enrichment program is already underway in the Riparian area of Bah Bolon River in another block, that is Block E30.</p> <p>Therefore, the claim made by the NGO that PT. ESI has transferred the function of Riparian of Bah Bolon River Border is not true. The company continues to maintain the function of Riparian of Bah Bolon River as HCV 4 and HCV 5 area.</p>	
7.12.5	<p>Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<p>Bukit Maradja Estate and Kerasaan Estate is long-established plantation and has no plan for new development. HCV assessment conducted in 2009 and still using RSPO HCV Approved assessor.</p> <p>In 2022, an integrated HCV-HCS assessment conducted by independent consultant PT. Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). The assessment objective is to identify and re-mapping of HCV-HCS recent condition and developing Integrated Conservation and Land Use Plan.</p> <p>The Integrated HCV-HCS Assessment Report status has been submitted to HCV resources network (HCVRN) on 22 November 2022 and the final status from HCVRN reviewer is Satisfactory on 26 July 2023 (https://www.hcvnetwork.org/reports/penilaian-hcv-dan-hcs-pt-eastern-sumatera-indonesian-dan-pt-kerasaan-indonesia-di-kabupaten-simalungun-provinsi-sumatera-utara-indonesia).</p> <p>Timbang Deli Estate is long-established plantation as well, however for the conversion of commodity from rubber to oil palm, HCV Assessment conducted in 2017 with HCV provisional ALS (Provisional ALS160007HM).</p> <p>The unit of certification has no plan for new development.</p>	Complied
7.12.6	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working</p>	<p>The HCV program implemented by the certification unit prioritizes monitoring for any threatening activities near conservation areas, watercourses/riparian zones, and wildlife.</p> <p>Based on HCV-HCS assessment report 2023, there are 2 species of plant within category of IUCN Red list – Near Threatened, that is Swietenia macrophylla and Swietenia mahagoni. However both species are not natural plants that grow in</p>	Complied

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

	<p>for the company is found to capture, harm, collect, trade, possess or kill these species.</p> <p>- Minor compliance -</p>	<p>the unit of certification area, but trees that were deliberately planted by the management of PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia. Three types of wildlife were identified as protected based on Minister of Environment and Forestry Regulation No. 106/2018. The protected species are <i>Prionailurus bengalensis</i>, <i>Haliastur indus</i> and <i>Elanus caeruleus</i>. There are 11 species of wildlife included in the CITES list (Appendix II), namely <i>Prionailurus bengalensis</i>, <i>Macaca fascicularis</i>, <i>Elanus caeruleus</i>, <i>Haliastur indus</i>, <i>Otus lempiji</i>, <i>Tyto alba</i>, <i>Naja sumatrana</i>, <i>Gecko gecko</i>, <i>Malayophyton reticulatus</i>, <i>Python curtus</i> and <i>Varanus salvator</i>.</p> <p>There are 2 types of wildlife that are included in the Endangered and Vulnerable categories on the IUCN red list, namely <i>Macaca fascicularis</i> and <i>Acridotheres javanicus</i>.</p> <p>Program to regularly educate the workforce about the status of RTE species and the protection of HCV area has been implemented. Signboards prohibiting hunting and disturbing vegetation or water sources in HCV areas are available. Verbal dissemination is also routinely provided to workers during the morning briefing.</p> <p>Unit of certification issued a circular letter on company imposing disciplinary measures 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 RTE species. "Surat Edaran Larangan Memasuki Wilayah Nilai Konservasi Tinggi" dated 28 January 2020 – states that anyone who violates it will be subject to sanctions in accordance with applicable government regulation.</p> <p>Based on field visits to the HCV area of Bukit Maradja Estate, that is riparian area of Bah Bolon River, at Block E30 and F07; public cemetery at Block B23A; "Sumur Kembar" forest at Block C12, it can be verified that the HCV Management Plan activities have been implemented, including enriching plant species such as <i>Swietenia mahagoni</i>, <i>Swietenia macrophylla</i>, <i>Mangifera indica</i>, <i>Durio zibethinus</i>, <i>Nephelium lappaceum</i>, <i>Samanea saman</i>, <i>Terminalia catappa</i>, etc., Monitoring of HCV and RTE's species, Maintaining local species in HCV area, Repairing HCV signboard, Develop/repair HCV border line/point.</p> <p>Based on field visit to HCV area of Kerasaan Estate, consist of riparian of "Sungai Lobang" at Block K09A; public cemetery at Block I05, it can be verified that the HCV Management Plan activities have been implemented as mentioned above.</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

		<p>Based on interviews with employees and local communities, they are aware of the prohibition on hunting of wild animals. Employees and their families as well as the surrounding community never carry out hunting activities in the company area or around the company.</p> <p>The unit of certification has engaged surrounding stakeholders for protection of rare, threatened or endangered (RTE), in the form of dissemination and install signboard of prohibiting hunting in company areas and surrounding areas. In Bukit Maradja Estate, latest dissemination to surrounding communities conducted on 24 February 2024 to Nagori Pematang Asilum, Bandar Siantar, Pematang Syahkuda and Marihat Bukit. In Kerasaan Estate, latest dissemination to surrounding communities conducted on 19 January 2024 to Kelurahan Kerasaan I, Nagori Pardomuan Nauli, Purbaganda, Kerasaan II, Sukosari Bukit Maradja, and Wonorejo.</p> <p>Timbang Deli Estate:</p> <p>As commitment to conservation, enrichment planting of woody trees has been implemented in HCV area near replanted area. There are 18 tree species has been planted in riparian stream/creeks that cross the plantation.</p> <p>Based on field visit to HCV area of Timbang Deli Estate, consist of riparian of "Sungai Ular" at Block D09; "Tanjung Putus" at Block I03; Ditch boundaries at Block E04, it can be verified that the HCV Management Plan activities have been implemented, including enriching plant species such as Swietenia mahagoni, Swietenia macrophylla, Monitoring of HCV and RTE's species, Maintaining local species in HCV area, Repairing HCV signboard, Develop/repair HCV border line/point.</p> <p>The unit of certification has engaged surrounding stakeholders for protection of rare, threatened or endangered (RTE), in the form of dissemination and install signboard of prohibiting hunting in company areas and surrounding areas. In Timbang Deli Estate, latest dissemination to surrounding communities conducted on 16 February 2024 to the Village of Kramat Gajah, Jaharun A, and Galang Kota.</p> <p>Based on interviews with employees and local communities, they are aware of the prohibition on hunting of wild animals. Employees and their families as well as the surrounding community never carry out hunting activities in the company area or around the company.</p>	
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RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

7.12.7	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p> <p>- Minor compliance -</p>	<p>Based on HCV-HCS assessment report 2023, there are 2 species of plant within category of IUCN Red list – Near Threatened, that is <i>Swietenia macrophylla</i> and <i>Swietenia mahagoni</i>. However, both species are not natural plants that grow in the unit of certification area, but trees that were deliberately planted by the management of PT. Eastern Sumatra Indonesia and PT. Kerasaan Indonesia. Three types of wildlife were identified as protected based on Minister of Environment and Forestry Regulation No. 106/2018. The protected species are <i>Prionailurus bengalensis</i>, <i>Haliastur indus</i> and <i>Elanus caeruleus</i>. There are 11 species of wildlife included in the CITES list (Appendix II), namely <i>Prionailurus bengalensis</i>, <i>Macaca fascicularis</i>, <i>Elanus caeruleus</i>, <i>Haliastur indus</i>, <i>Otus lempiji</i>, <i>Tyto alba</i>, <i>Naja sumatrana</i>, <i>Gecko gecko</i>, <i>Malayophyton reticulatus</i>, <i>Python curtus</i> and <i>Varanus salvator</i>.</p> <p>There are 2 types of wildlife that are included in the Endangered and Vulnerable categories on the IUCN red list, namely <i>Macaca fascicularis</i> and <i>Acridotheres javanicus</i>.</p> <p>The status of HCVs, HCS forests, conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan. Monitoring HCV and RTE's species conducted at determined HCV area in weekly basis using form "Checklist Pemantauan Area NKT". Available record of monitoring for period January – December 2023 and January – February 2024. Record described condition of HCV area, signboard, boundary marker and sighted wildlife species. If there found damaged signboard or boundary marker, then repair is implemented by the Estate management.</p>	Complied
7.12.8	<p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p> <p>- Critical (Major) compliance -</p>	<p>Bukit Maradja POM and its supply bases is long-established plantation since Dutch Era back in 1921. HCV assessment of PT. Eastern Sumatra Indonesia (Bukit Maradja Estate) and PT. Kerasaan Indonesia (Kerasaan Estate) conducted in 2009 by RSPO HCV Approved Assessor. There is re-assessment of HCV-HCS conducted by independent consultant PT. Meganesia Tirta Foresta where the team led by assessor licensing scheme (ALS15005AS). Whilst for PT. Timbang Deli Indonesia (Timbang Deli Estate), HCV Assessment conducted in 2017 by HCV Provisional ALS (Provisional ALS160007HM).</p> <p>As unit of certification, the company have no plan for new development after November 2005 or 15 November 2018. Disclosure of liability have been submitted in 2014, including Land Use Change Analysis (LUCA). According to</p>	Complied

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

		<p>LUCA result, Remediation and Compensation Procedures is not applicable for this unit of certification.</p> <p>Timbang Deli Estate PT. Timbang Deli Indonesia carried out RSPO New Planting Procedure for the whole of 972.19 Ha of its land title area. The RSPO NPP document uploaded in RSPO website for 30 days since 11 February 2018 without comment. The link to the NPP announcement: https://rspo.org/public-consultation/pt-timbang-deli-indonesia-sipef-group/</p>	
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RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2023** for **Bukit Maradja POM** and supply base was calculated using the PalmGHG Calculator version 4. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

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

Emission per product	tCO ₂ e/tProduct
CPO	0.31
PK	0.31

Extraction	%
OER	23.62
KER	5.20

Production	t/yr
FFB Process	114,089.95
CPO Produced	26,952.13
PK Produced	5,935.79

Land Use	Ha
OP Planted Area	5,103.74
OP Planted on peat	0.00
Conservation (forested)	10.18
Conservation (non-forested)	58.70
Total	5,172.62

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	18502.88	0.32	18444.29	0.33	0.00	0.00	36947.17	0.65
CO ₂ Emission from fertilizer	1525.63	0.03	1906.62	0.03	0.00	0.00	3432.25	0.06
NO ₂ Emission from peat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NO ₂ Emission from fertilizer	1438.01	0.02	1847.39	0.03	0.00	0.00	3285.40	0.05
Fuel Consumption	338.67	0.01	256.88	0.00	0.00	0.00	595.55	0.01
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-17538.28	-0.30	-16937.71	-0.30	0.00	0.00	-34475.99	-0.60
Conservation Sequestration	-93.35	-0.00	0.00	0.00	0.00	0.00	-93.35	-0.00
Total	4173.54	0.07	5517.47	0.10	0.00	0.00	9691.01	0.17

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	0.00	0.00
Fuel Consumption	182.05	0.00
Grid Electricity Utilization	245.12	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	427.17	0.00

Summary of Kernel Crusher Emission and Credit (if applicable)

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

*This mill has no kernel crusher operation.

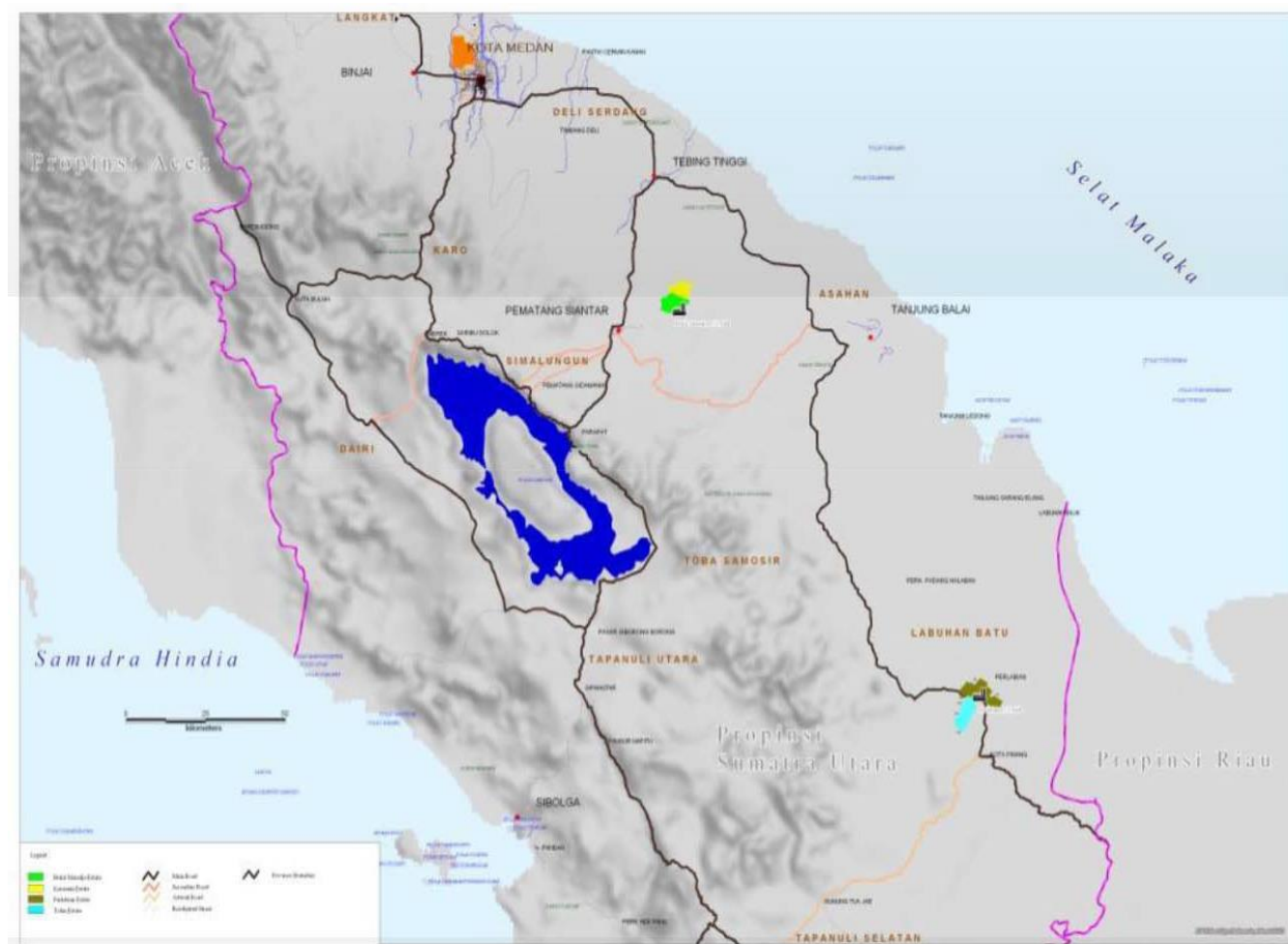
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	85
Divert to anaerobic diversion (%)	15

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

RSPO P&C Public Summary Report

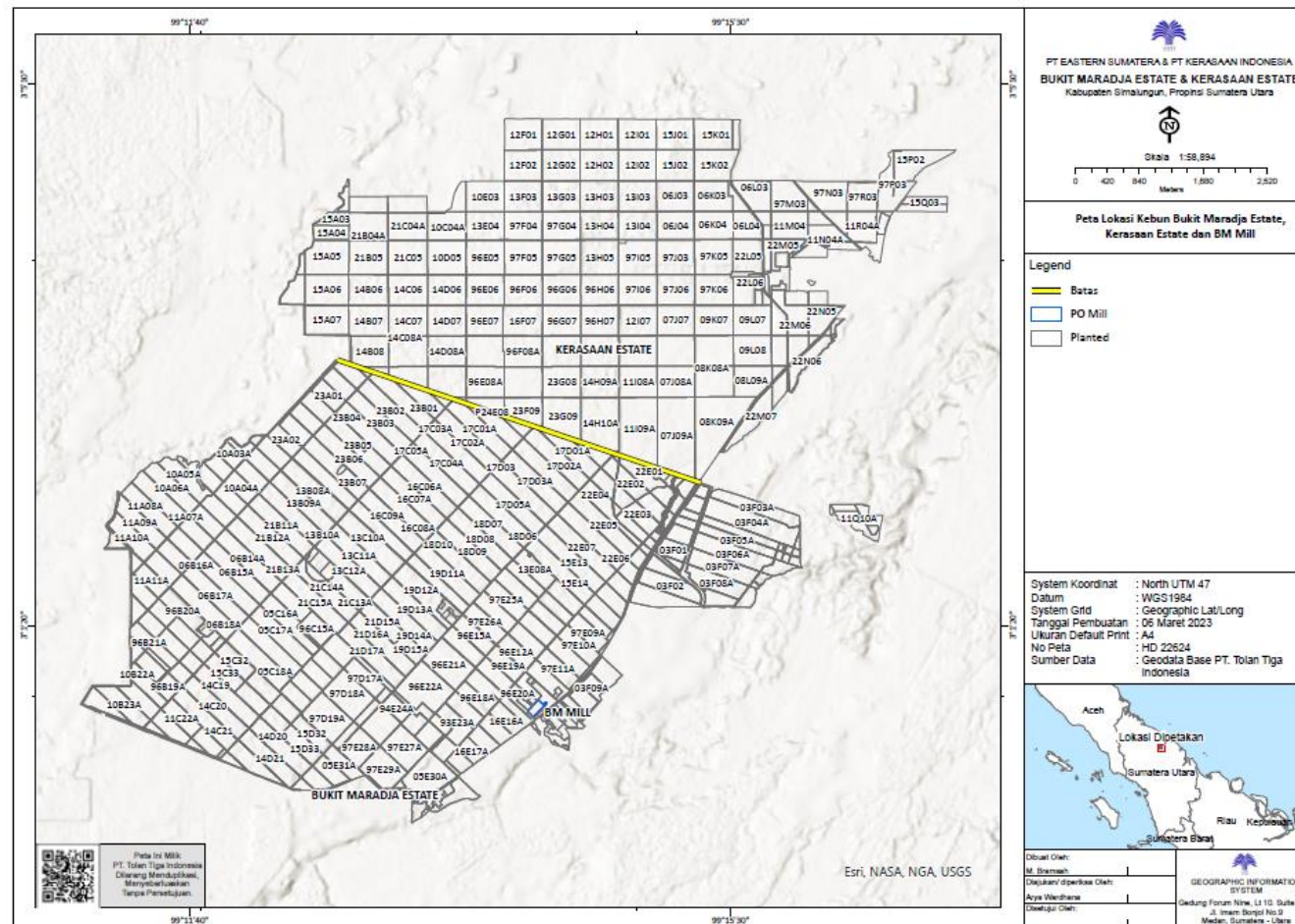
Revision 15 (Nov 2023)

Appendix C: Location Map of Certification Unit and Supply bases



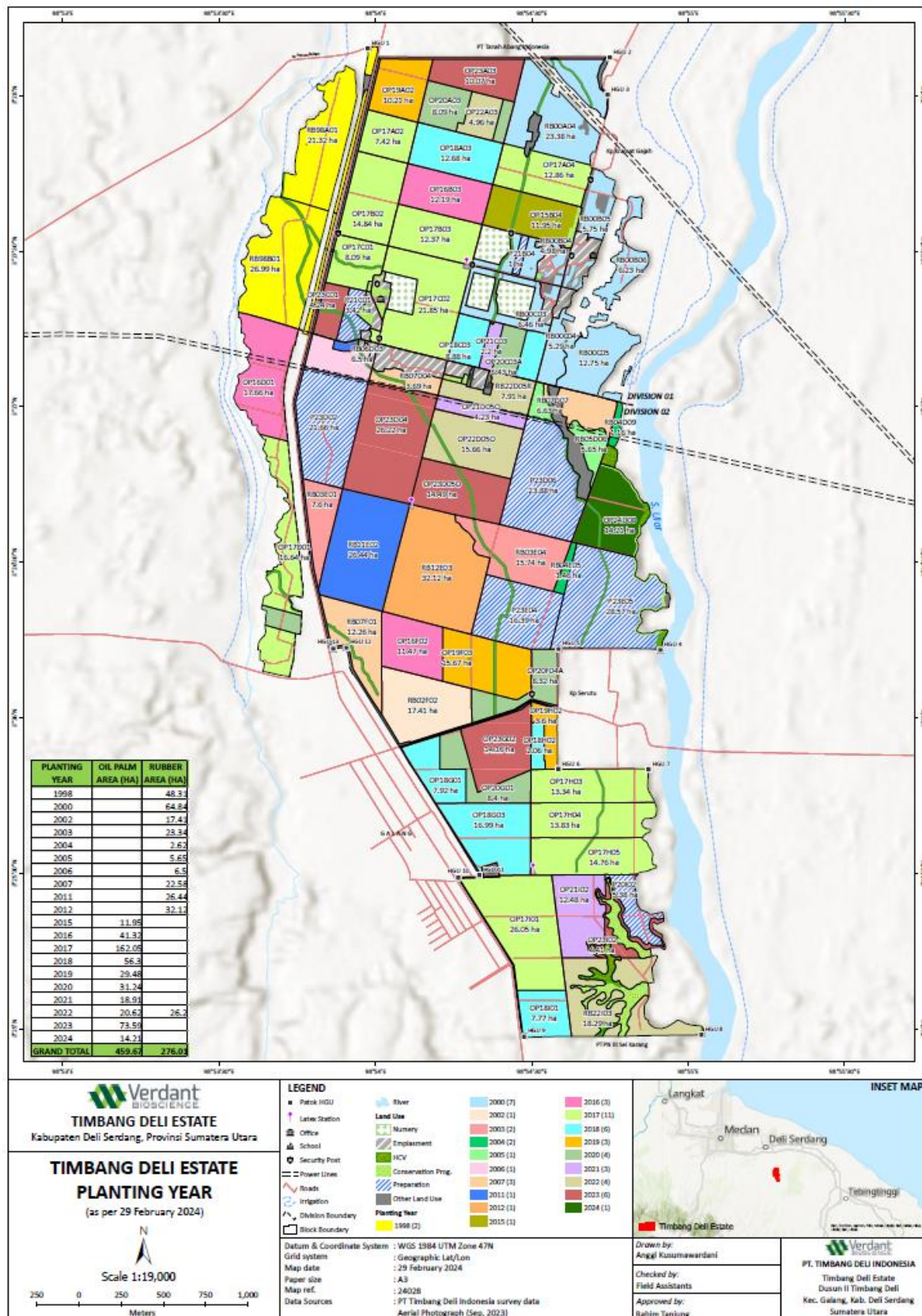
RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Appendix D: Estate Field Map



RSPO P&C Public Summary Report

Revision 15 (Nov 2023)



RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Appendix E: List of Smallholder Registered and/or sampled

Sampling Group	Current Certification	Scope Extension	Other:
Risk Factor Applied	Choose an item.	Choose an item.	Choose an item.
Justification of Risk Factor Applied	N/A		
Number of samples			
Remarks			

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

RSPO P&C Public Summary Report

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
ESI	PT. Eastern Sumatra Indonesia
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
KI	PT. Kerasaan Indonesia
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
TDI	PT. Timbang Deli Indonesia